



The UK Government has been and will be agreeing a number of inter-governmental agreements to share tax information with the tax authorities in other jurisdictions. The requirement to collect certain information about each customer's tax arrangement is part of UK legislation and as a financial services company we are legally obliged to collect it. We are asking for your tax residency and tax ID numbers (where applicable) and will record this on our records now, but will only disclose this information to the relevant tax authorities if and when we are required to under UK law.

1. In relation to taking out this policy, is the entity:

- A Financial Institution (including a professionally managed trust) (if so please state your GIIN number¹ if available)

- A Registered UK Pension scheme or similar arrangement²
- A Court deputy

NB If you ticked any of the above boxes you do not need to complete the rest of this form.

- An actively trading non-financial institution (NB this includes most Charities or Not-for-Profit bodies) (go to Q2)
- A Non-trading investment body³ (go to Q2)
- Other (please specify and go to Q2)

2. Is the ENTITY a resident for tax purposes anywhere other than the UK⁴?

- Yes
- No (go to question 4)

3. If you answered 'yes to question 2, please list the non-UK country or countries in which the entity is resident for tax purposes, together with any Tax Reference number(s) / Tax Identification Number(s) ("TIN") for that country if relevant.

Country/countries of tax residency	Tax Reference number	

4. If the entity is a non-trading investment body, such as a non-professionally managed trust or a private investment company, are any of the CONTROLLING PERSONS⁵ of the entity resident for tax purposes anywhere other than the UK?



- Yes (go to Q5)
- No (if no, you need not complete the remainder of this form)

5. If you answered Yes to question 4, for each Controlling Person identified as part of Anti-Money Laundering / Know Your Customer procedures, please list the non-UK Controlling Person's details and the country or countries in which they are tax resident, together with any Tax Reference number(s) / Tax Identification Number(s) ("TIN") for that country that may be relevant.

Full Name	Date of birth	Full Address	What Makes this individual a controlling person? (e.g. - Settlor - Trustee - Protector - beneficiary ⁶ or class of beneficiaries - Shareholders ⁷)	Country/countries of tax residency	Tax Reference Number(s)	Signature of controlling person

In completing this form I confirm that the above information is accurate to the best of my knowledge.

Notes

If you have any questions on how to complete this form we recommend that you speak to your tax or legal adviser.

1. If you do not have a GIIN number yet, please notify us when you have been issued one. GIIN numbers have been required since 1 January 2015.
2. Similar arrangements are defined under the relevant legislation as "non-registered pension arrangements, including arrangements with overseas pension funds, where annual contributions are limited to £50,000 AND the funds contained cannot be accessed before the age of 55 except in circumstances of serious ill health."
3. Includes certain non-professionally managed trusts e.g. individual policies put into trust.
4. Tax residency rules for entities vary from country to country, and can be quite complicated. For instance, companies will often be tax resident in the country where they are incorporated as well as any other countries in which they conduct business, while trusts may need to consider where their trustees are resident. If there is doubt about where an entity is tax resident, professional advice may be required.
5. Controlling Persons – for a trust this includes Settlor, Trustee, Protector (if any), Beneficiary or class of Beneficiaries. For any other entity, it includes a shareholder and any other natural person exercising ultimate control over the investment.
6. A beneficiary's details only need to be included if they own or are entitled to at least 25% of the trust property.
7. A shareholder's details only needs to be included if they own or are entitled at least 25% of the shares or voting rights – or otherwise exercise control of the management. E.g, the shareholder owns less than 25% but the percentage of ownership is significantly higher than any other shareholders.