

CRS Self-certification declaration form for an individual

PLEASE READ BEFORE COMPLETING THIS FORM

The UK government has signed a number of inter-governmental agreements to share tax information, where applicable, with the tax authorities in other countries. The requirement to collect certain information about each customer's tax arrangement is part of UK legislation and as a financial institution 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.

To find the list of countries that have signed information sharing agreements, please go to the OECD automatic exchange information portal [International framework for the CRS - Organisation for Economic Co-operation and Development \(oecd.org\)](#) and [CRS by jurisdiction - Organisation for Economic Co-operation and Development \(oecd.org\)](#)

Your tax residence generally is the country in which you live for more than half the year, but rules differ. Further details are available here [Tax residency - Organisation for Economic Co-operation and Development \(oecd.org\)](#)

As a financial institution, we, Jarvis Investment Management Limited, are not allowed to give tax advice. If you have any questions on how to complete this form, we recommend that you speak to your tax authority (for example, HMRC in the UK) or your tax or legal adviser.

Individual tax residency self-declaration form

Part 1 – account holder information

Your full name:	
Title:	
Your current address (including country):	
Mailing address (if different):	
Date of birth:	
Account number:	

Part 2 – country of tax residence Individual tax residency

<p>1. Are you a citizen and tax resident of the UK only?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If YES, please sign at the end of this form. If NO, please answer questions 2-5</p>			
<p>2. Are you a citizen of and/or tax resident in the USA?</p> <p>Yes (go to Q3) <input type="checkbox"/> No <input type="checkbox"/></p>			
<p>3. If you answered yes to Q2, please provide your US tax identification number.</p>			
	Country of tax residency	Tax identification number	Please state why TIN not provided
	United States		
<p>4. Are you tax resident in a country other than the UK or US?</p> <p>Yes (go to Q5) <input type="checkbox"/> No (please sign at end of this form) <input type="checkbox"/></p>			
<p>5. Please list the countries other than the UK and US of which you are tax resident, if any, together with associated tax identification number.</p>			
	Country/countries of tax residency	Tax identification number	Please state why TIN not provided

Part 3 – declaration

I understand that the information I have supplied is covered by the full provisions of the terms and conditions governing my relationship with Jarvis Investment Management Limited setting out how Jarvis Investment Management Limited may use and share the information I have supplied.

I acknowledge that the information contained in this form and information regarding reportable account(s) may be provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which I may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the account holder (or am authorised to sign for the account holder) of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise Jarvis Investment Management Limited within 30 days of any change in circumstances which affects my tax residency status identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide Jarvis Investment Management Limited with a suitably updated self-certification and declaration within 30 days of such change in circumstances.

Signature:	
Print name:	
Date:	
<i>If you are not the account holder, please indicate the capacity in which you are signing the form. If signing under a power of attorney you have not previously informed us of, please also attach a certified copy of the power of attorney.</i>	
Capacity:	

Appendix – Summary Descriptions of Select Defined Terms

“Account Holder” The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example, in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

“Controlling Person” This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). **If the account is maintained for an entity of which the individual is a Controlling Person, then the “Controlling Person tax residency self-certification” form should be completed instead of this form.**

“Entity” The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

“Financial Account” A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

“Participating Jurisdiction” A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

“Reportable Account” The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person

“Reportable Jurisdiction” A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

“Reportable Person” A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

“TIN” (including “functional equivalent”) The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal. [Tax identification numbers \(TINs\) - Organisation for Economic Co-operation and Development \(oecd.org\)](https://www.oecd.org/tax/automatic-exchange/tin/)