

Entity self-certification declaration

Please read through the entire form including the explanatory notes before filling it out.

About this form

An entity can be a trust, company, charity, pension fund or some other body.

This form is used to confirm the details of an entity for tax purposes.

Where you see a number in this format '1', we've provided further information in our 'Notes' section.

Words in **bold** are defined terms that we explain in the 'Definitions' section at the end of this form.

Please complete this form using a ballpoint pen and return it to:

Aegon and Scottish Equitable Pensions and Bonds
Sunderland
SR43 4DS

Whenever you see this icon , you may have to send us additional information.

If your personal circumstances mean you need any additional support, or if you'd like a large print, Braille or audio CD version of this document, please call 03456 10 00 10 (call charges will vary) or visit aegon.co.uk/onlineform

1. Entity details

Entity/Owner name

Address

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode

Platform investor number (if applicable)

Plan number

Is the entity:

A **financial institution** (including a professionally managed trust) – tell us your **Global Adviser Identification Number (GIIN)**¹ below if available.

A **non-participating financial institution**

A UK registered pension fund²

A court deputy

Please complete section 3.

An **actively trading non-financial institution** (includes most charities or not for profit organisations)

A **non-trading investment body** (including a non-professionally managed trust)

Other – please specify

Please complete sections 2 and 3.

2. Residency details

2.1 For tax purposes, is the entity resident anywhere other than the UK³?

- No – please complete section 3.
- Yes – list the country or countries in which the entity is resident for tax purposes, together with any Tax reference number(s)/Tax identification number(s) ('TIN'), if relevant:

Country/Countries of tax residency	Tax reference/Tax identification number(s)

2.2 If the entity is a non-trading investment body, such as a non-professionally managed trust or a private company, are any of the controlling persons⁴ of the entity resident for tax purposes anywhere other than the UK?

- No – please complete section 3.
- Yes – for each controlling person identified as part of the 'anti-money laundering and know your customer' process, please list the controlling person's details and the country or countries in which they are tax resident, together with any Tax reference number(s)/TIN(s) that may be relevant:

Full name	Date of birth (dd/mm/yyyy)	Full address	What makes this individual a controlling person? <ul style="list-style-type: none"> • Settlor • Trustee • Protector • Beneficiary⁵ or class of beneficiaries • Shareholder⁶ 	Country/Countries of tax residency	Tax reference number(s)

If there are more than four controlling persons, you can continue on a separate sheet of paper, sign it and attach it to this form.

2. Residency details – continued

The International Tax Compliance Regulations 2015 give effect to three separate agreements:

- the Multilateral Competent Authority Agreement on the Automatic Exchange of Financial Account Information, which implements the Organisation for Economic Co-operation and Development's (OECD's) Common Reporting Standard (CRS);
- the revised European Directive on Administrative Co-operation (DAC). and
- the UK's agreement with the United States regarding the US Foreign Account Tax Compliance Act (FATCA).

These new regulations were enacted in the UK as the International Tax Compliance Regulations 2015/878 and require us to collect information about each entity's tax residency and to share information on their account with HM Revenue & Customs (HMRC) in certain circumstances. HMRC will then share this information with the tax authorities in the relevant countries and territories that are party to the three agreements listed above. If we don't receive a valid self-certification, we'll have to report the entity as an undocumented account to HMRC.

Please tell us if any of the entity's information changes in the future. If you have any questions about the entity's tax residency, please contact your tax adviser.

For further information on International Tax Information Exchange please see our website, the HMRC website or, for more information on trusts, the STEP website.

3. Declaration

In this declaration, 'we' means the entity and those who control the entity and 'you' means Aegon.

We've provided details through self-certification of all countries in which we are resident for tax purposes. We declare the information provided is, to the best of our knowledge, correct and complete. We acknowledge that you might have to report information about the entity and those controlling the entity to HMRC in accordance with UK legislation and HMRC might then share these details with the tax authorities in the relevant countries and territories that are party to the three agreements listed above.

We'll undertake to provide you with an updated self-certification form where a change in circumstances causes any of the information contained in this form to no longer be correct.

Date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

Print name of the entity's authorised signatory

Signature of entity's authorised signatory

X	X
---	---

Date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

Print name of the entity's authorised signatory

Signature of entity's authorised signatory

X	X
---	---

3. Declaration – continued

Date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

Print name of the entity's authorised signatory

Signature of entity's authorised signatory

X	X
---	---

Date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

Print name of the entity's authorised signatory

Signature of entity's authorised signatory

X	X
---	---

Notes

If you've any questions on how to complete this form we recommend that you speak to your professional adviser.

1. If you don't have a GIIN yet, you should notify us when you've been issued one. GIIN numbers have been required since 1 January 2015.
2. This form is required where the pension fund invests in a product which falls within the scope of the regulations, such as a General Investment Account.
3. Tax residency rules for entities vary from country to country, and can be quite complicated. If there's doubt about where an entity is tax resident, professional advice may be required.
4. Controlling persons – for a trust this includes the settlor, trustee, protector (if any), beneficiary or class of beneficiaries. For any other entity, it includes a shareholder and/or any other individual controlling the investment.
5. A beneficiary's details only need to be included if they own or are entitled to at least 25% of the trust property.
6. A shareholder's details need to be included where they own or control more than 25% of the shares or voting rights – or they own less than 25% but the percentage of their shareholding is significantly higher than any other.
7. An authorised signatory can be the directors of a company, the trustees of a trust, the directors or trustees of a charity or the trustees or scheme administrators of a pension fund.

Definitions

Actively trading non-financial institutions

Private companies and partnerships, for example manufacturing companies, solicitors or accountancy firms, or other companies carrying out trades or supplying services.

Global Adviser Identification Number

(GIIN) – this is the number issued to a financial institution when its registration is approved by the US Internal Revenue Service.

Non-trading investment body

For example, a trust with no professional trustees, there's no one employed to professionally manage the trust and no discretionary fund manager. Where the only trustee investment is a unit linked investment bond and there are no professional trustees, the trust is likely to fall in this category. It would also include private companies, partnerships and other legal arrangements that are not actively trading, for example where they only exist to hold investments or receive investment income. Extra scrutiny of these investment bodies is required under these regulations as we're required to identify the controlling persons behind these bodies and their tax residency status.

Other

Examples of other entities could include government agencies or bodies of an international character. Reference to the detailed specific guidance issued by HMRC may be required when dealing with such entities.

Financial institution

This includes a bank, a custodial institution, an investment entity, another life insurance company and professionally managed trusts. A professionally managed trust is where there's a professional trustee, a professional employed to manage the trust, or a discretionary fund manager employed to directly manage the trust investments.

Non-participating financial institution

This is a financial institution which isn't complying with its FATCA requirements and as a result will be subject to withholding.



Aegon is a brand name of Scottish Equitable plc. Scottish Equitable plc, registered office: Edinburgh Park, Edinburgh EH12 9SE. Registered in Scotland (No. SC144517). Authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Financial Services Register number 165548. © 2022 Aegon UK plc