



## **Self-Certification for Trusts** Under Automatic Exchange of Financial Account Information

**All trusts must complete sections A, B, C, D and F and may also need to complete section E and/or the Annex.**

Financial Institutions are required under UK law to review and collect details of accounts held by all accountholders and to report details about US persons and those who are tax resident outside the UK. We ADMISI have to ascertain whether there are any reportable US persons (Section C) or other reportable non-UK tax residents (Section D)

**Please refer to the accompanying Explanatory Notes and Glossary and/or contact your tax advisor to help complete this form.**

### **Section A: Trust Information**

<b>Trust name (full)</b>	
<b>Address (including postcode and country)</b>	
<b>Account Number(s)*</b>	

\* For ADMISI to complete

### **Section B: Trust Tax Residency**

Please indicate ALL countries in which the trust is resident for tax purposes and the relevant Tax Identification Number or Functional Equivalent.

If the Trust is resident in the United States you must also complete and return IRS (Internal Revenue Service) form W-9 and include any additional tax residencies in the table below. In all other cases, please complete and return the relevant IRS W-8 form.

Country of tax residency	Tax Identification Number (TIN)	No TIN*

**\*If you ticked the “no TIN” box, please explain below why you do not have a TIN:**



## Section C: Trust classification for the purposes of FATCA

Under FATCA, any non-US Trust will either be a Financial Institution (FI) or a Non-Financial Foreign Entity (NFFE/NFE)\*. If you are an FI please complete Section C1 below and if you are an NFE please complete Section C2 below to determine the status of the Trust. You will also need to complete Section D.

\* For the rest of this form "NFFE" will be referred to as "NFE" (Non-Financial Entity), the term used in the CRS (see Section D below).

### C1. The Trust is a Financial Institution

#### (a) The Trust is able to provide a Global Intermediary Identification Number (GIIN)

- i) The Trust has registered as an FI (including 'Sponsored Investment Entity') – please provide the Trust's GIIN; or
- ii) The Trust is 'Trustee documented' - please provide the Trustee FI's GIIN; or
- iii) The Trust is a 'Sponsored closely held Investment Vehicle' - please provide the GIIN of the sponsoring FI

Please provide your GIIN here: \_ \_ \_ \_ \_ . \_ \_ \_ \_ \_ . \_ \_ \_ \_ \_

#### (b) If unable to provide a GIIN, please give a reason by ticking one of the boxes below:

- i) The Trust is an 'Exempt Beneficial Owner' (e.g. UK registered pension scheme)
- ii) The Trust is or intends to be an 'Owner-documented FI' (e.g. discretionary managed trust) with ADMISI; in this case, please complete the Annex\*
- iii) The Trust is a 'Certified or otherwise Deemed Compliant FI' (e.g. UK registered charitable trust)
- iv) The Trust is a Non-Participating FI
- v) Other reason (Please specify below):

\* Please note that Owner Documented FIs are only allowed under FATCA and not under CRS.

### C2. The Trust is NOT a Financial Institution

If the Trust is not an FI, it will be considered to be an NFE. It can be an Active or Passive NFE. Under FATCA, Passive NFEs also have the option of being a Direct Reporting or Sponsored Direct Reporting NFE.

**Please note that the concepts of a "Direct Reporting NFE" and a "Sponsored Direct Reporting NFE" are only applicable to FATCA and do not apply to the CRS.**

<b>Active NFE</b>		Please complete Sections D and F	
<b>Passive NFE</b>		Please complete Sections D, E and F	
a) Direct Reporting NFE		Please provide the NFE's GIIN	_____ . _____ . _____
b) Sponsored Direct Reporting NFE		Please provide the GIIN of the NFE's Sponsoring Entity	_____ . _____ . _____

**Please now complete Section D overleaf**



## Section D: Trust classification for the purposes of the Common Reporting Standard (CRS)

Please tick one of the boxes below:

- (a) The Trust is a Managed Investment Entity   
*(More than 50% of the Trust's gross income is attributable to investment activities AND the Trust has appointed a Financial Institution to manage its assets (in part or in whole) on a discretionary basis)*
- (b) The Trust is a Financial Institution (other than a Managed Investment Entity)
- (c) The Trust is a Non-Reporting Financial Institution (i.e Governmental Entity)
- (d) The Trust is an Active NFE
- (e) The Trust is a Passive NFE – if you tick this box please complete Section E below

If you have ticked (a) or (b) above you may be responsible for reporting any reportable persons to your local tax authority that are tax resident in a Reportable Jurisdiction.

## Section E: 'Passive NFE' Controlling Persons Self-Declaration of Tax Residency

Please complete this section **only** if

- i. you have declared the Trust to be a 'Passive NFE' in Sections C or D, **or**
- ii. the Trust is a Managed Investment Entity tax resident in a jurisdiction that is not a Participating Jurisdiction (see glossary).

**Please could you list in the table on Page 4** each Controlling Person, confirming ALL countries of tax residency and ALL Tax Identification Numbers for EACH Controlling Person. If a Controlling Person is a US citizen, US Green Card holder, or US resident, you must include United States in this table along with his/her US Tax Identification Number.

## Section F: Declaration Section (To be completed by all Trusts)

- 1) I confirm that as per UK guidance I am authorised to sign this form and that the information provided is, to the best of my knowledge and belief, accurate and complete.
- 2) I undertake to advise ADMISI promptly of any Change in Circumstances which causes the information contained herein to become incorrect or incomplete and to provide ADMISI with an updated declaration within 30 days of such a Change in Circumstances.
- 3) I am aware that in certain circumstances ADMISI will be obliged to share information with UK tax authorities, who may pass it on to other tax authorities.
- 4) If the Trust is classified as a Passive NFE I can confirm that I have provided information relating to all Controlling Persons in the Table on Page 4.

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

Capacity: \_\_\_\_\_



**SECTION E PASSIVE NFE TABLE**

**Please could you list in this table each Controlling Person, confirming ALL countries of tax residency and ALL Tax Identification Numbers for EACH Controlling Person. If a Controlling Person is a US citizen, US Green Card holder, or US resident, you must include United States in this table along with his/her US Tax Identification Number.**

Full Name	Type of Controlling Person	Country of Tax Residency	Permanent Residence Address (including postcode and country)	Tax Identification Number Or Functional Equivalent	Country of birth	Place of birth	Date of birth (DD-MM-YY)



## ANNEX

### ‘Owner-documented FIs’ with ADMISI

**Please note that the concept of “Owner-documented FIs” is only applicable to FATCA and not the CRS.**

This section must be completed by Trusts that declare in Section C.1.b) to be an FI and intend to be an “Owner-Documented FI” with ADMISI.

UK legislation based on international information exchange agreements provides that an Entity which qualifies as an ‘Owner-documented FI’ will not have to register with the IRS nor obtain a GIIN.

### Section A: Qualification for Owner-Documented FI Status

In order to qualify as an ‘Owner-documented FI’, the Trust must meet ALL of the conditions in Section A. To confirm that the Trust meets the requirements to qualify as an “Owner-documented FI” please answer the following three questions and indicate “T” (True) or “F” (False) in the column on the right:

True(T)/False (F)

- |  |                          |
|--|--------------------------|
| 1. The Trust does not maintain a financial account for any Non-Participating Financial Institution i.e a Non-Participating FI does not hold an equity interest or debt interest in the Trust.    | <input type="checkbox"/> |
| 2. The Trust is not owned by, nor a member of, a group of Related Entities with any FI that is a depository, custodial or specified insurance company as defined in UK legislation.              | <input type="checkbox"/> |
| 3. The Trust provides ADMISI (i.e. the reporting entity) information regarding all persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the Trust. | <input type="checkbox"/> |

Information regarding equity and debt holders of the Trust is required in order to enable ADMISI to determine whether it is obliged to submit certain information regarding the Trust account to UK tax authorities. The information required to be provided to ADMISI applies to:

- All beneficial owners of all or a portion in the Trust
- All beneficiaries that are entitled to receive directly or indirectly a mandatory distribution from the Trust
- All beneficiaries that received a discretionary distribution from the Trust in the calendar year
- All settlors, trustees and all persons exercising ultimate effective control over the Trust
- All persons that hold a direct or indirect debt interest in the Trust (including direct or indirect equity interests in a debt holder of the Trust)

**Only where ALL responses to the questions in Section A are “T” will the Trust qualify for Owner-Documented FI status and you may proceed to Section B of this Annex. Otherwise please refer to your contact at ADMISI for instruction.**

### Section B: Trust Owner Information

Please provide information regarding the Trust Interest Holders as required by Section A.3 of this Annex. Include all persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the Trust as defined above. Indicate all countries of tax residence of each person and where such person is a US citizen, US Green Card holder, or US resident or US entity, you must include United States in this table along with his/her US Tax Identification Number.

We will then check whether we already have appropriate documentation for these persons on file, or whether we are obliged to request further documentation from you.

Note that additional information may be required by ADMISI and this may include appropriate documentation already obtained for UK regulatory purposes. Nevertheless ADMISI may be obliged to request further documentation from you.

Please complete the following with information on all direct equity/debt holders of the Entity. Please also provide information for all indirect equity/debt holders if applicable.



**B 1. Trust Owner Information: Direct Interest Holders**

Where an Interest Holder in the Trust is itself an Entity the Interest Holders of the Entity are "Indirect" Interest Holders of the Trust. Please complete the information in Section B.2 for all Indirect Holders.

Please provide the following information for each Direct Holder of the Trust and indicate if they are an individual or an entity.

**B 2. Trust Owner Information: Indirect Interest Holders**

Where an Interest Holder of the Trust is itself an Entity the Interest Holders of the Entity are "Indirect" Interest Holders of the Trust. The identification of Indirect Interest Holders must be made by looking through all Direct and Indirect Interest Holders who are themselves Entities.

Full Name	Type of Controlling Person	Country of Tax Residency	Permanent Residence/Registered Address (including postcode and country)	Tax Identification Number or Functional Equivalent	Country of birth/incorporation	Place of birth (individuals only)	Date of birth /incorporation (DD-MM-YY)



Please provide information below regarding Indirect Interest Holders under the name of the Direct/Indirect Entity they hold equity/debt interests in.

<b>Full Name</b>	<b>Type of Controlling Person</b>	<b>Country of Tax Residency</b>	<b>Permanent Residence Address (including postcode and country)</b>	<b>Tax Identification Number or Functional Equivalent</b>	<b>Country of birth</b>	<b>Place of birth</b>	<b>Date of birth (DD-MM-YY)</b>



**Section C: Declaration  
Section**

**ANNEX: OWNER DOCUMENTED FIs ONLY**

- 1) I confirm that as per UK guidance I am authorised to sign this form and that the information provided is, to the best of my knowledge and belief, accurate and complete.
- 2) I undertake to advise ADMISI promptly of any Change in Circumstances which causes the information contained herein to become incorrect or incomplete and to provide ADMISI with an updated declaration within 30 days of such a Change in Circumstances. **This includes in particular details of beneficiaries who receive a discretionary distribution in future and whose details have not yet been included in Section B: "Trust Interest Holder Information" above.**
- 3) I am aware that in certain circumstances ADMISI will be obliged to share information with UK tax authorities, who may pass it on to the tax authorities of other countries.
- 4) I am aware that this Owner-documented FI (ODFI) Agreement is only applicable to the reporting of US persons under FATCA regulations and therefore the Trustees remain responsible for meeting any reporting obligations under the CRS regulations.
- 5) If the Trust is taking advantage of the ODFI classification under the FATCA Agreement I can confirm that I have provided information relating to all Direct and Indirect Interest Holders in the Trust in the Tables on Pages 6 and 7.

**Signature:** \_\_\_\_\_ **Print Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_ **Capacity:** \_\_\_\_\_