

Tax Residence Self-Certification declaration form

(Entity/Non-individual organisation)



You need to complete this form. If you don't we may have to report details of your policy to Her Majesty's Revenue and Customs (HMRC).

Applicant's (Entity's) full name:

Policy Number:

1. Please tick one answer. 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

A registered United Kingdom (UK) pension fund²

A registered UK charity³

here if available):

If you ticked any of the above, you should go directly to the signature section and not complete any other questions.

Actively trading non-financial organisation (go to question 2) (i.e. most of your assets are trading assets and most of your gross income is trading income)

Non-trading investment body⁴ (go to question 2) (i.e. most of your assets are held for investment purposes and most of your gross income is investment income)

Other (please specify below and go to question 2)

2. Is the Entity a resident for tax purposes anywhere other than the UK⁵?

Yes (go to question 3)

No (go to question 4)

3. If you answered 'Yes' to question 2, please list the country or countries in which the entity is resident for tax purposes⁵, along with any Tax Reference Number(s)/Tax Identification Number(s) ("TIN"), if relevant:

Country/Countries of tax residency	Tax Identification Number/Tax Reference Number or equivalent*

If you don't have a Tax Identification Number/Tax Reference Number or equivalent, please tell us why in the box below.

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 Persons⁷ of the entity resident for tax purposes anywhere other than the UK?

Yes (go to question 5)

No (stop and proceed to signature)

5. If you answered 'Yes' to question 4, please list the controlling person's details and the country or countries in which they're tax resident, along with any Tax Reference Number(s)/Tax Identification Number(s) (TIN) that may be relevant. (If they're a US citizen⁶ or hold a US passport or green card, they'll also be considered tax resident in the US even if they live outside the US)

By signing below each controlling person agrees:

- the information they've provided is correct
- they'll notify Aviva immediately if any of this information changes in the future, including any changes to the controlling persons.

First Controlling Person⁷

Full name

Date of birth

Full residential address

 Postcode/Zip

What makes this individual a controlling person?

- Settlor Protector Shareholder/owner
 Trustee Beneficiary or class of beneficiaries Senior manager

Country/countries of tax residency and Tax Identification Number/Tax Reference Number/National Insurance Number or equivalent

Country/Countries of tax residency	Tax Identification Number/Tax Reference Number or equivalent*

Signature of controlling person

Your signature Date

*If the controlling person doesn't have a Tax Identification Number/Tax Reference Number or equivalent, please tell us why in the box below.

Second Controlling Person⁷

Full name

Date of birth

--	--	--	--	--	--	--

Full residential address

What makes this individual a controlling person?

Settlor

Protector

Shareholder/owner

Trustee

Beneficiary or class of beneficiaries

Senior manager

Country/countries of tax residency and Tax Identification Number/Tax Reference Number/National Insurance Number or equivalent

Country/Countries of tax residency	Tax Identification Number/Tax Reference Number or equivalent*

Signature of controlling person

Your signature

Date

--	--	--	--	--	--	--

*If the controlling person doesn't have a Tax Identification Number/Tax Reference Number or equivalent, please tell us why in the box below.

Third Controlling Person⁷

Full name

Date of birth

--	--	--	--	--	--	--	--

Full residential address

Postcode/Zip

What makes this individual a controlling person?

Settlor

Protector

Shareholder/owner

Trustee

Beneficiary or class of beneficiaries

Senior manager

Country/countries of tax residency and Tax Identification Number/Tax Reference Number/National Insurance Number or equivalent

Country/Countries of tax residency	Tax Identification Number/Tax Reference Number or equivalent*

Signature of controlling person

Your signature

Date

--	--	--	--	--	--	--	--

*If the controlling person doesn't have a Tax Identification Number/Tax Reference Number or equivalent, please tell us why in the box below.

Fourth Controlling Person⁷

Full name

Date of birth

--	--	--	--	--	--	--	--

Full residential address

Postcode/Zip

What makes this individual a controlling person?

Settlor

Protector

Shareholder/owner

Trustee

Beneficiary or class of beneficiaries

Senior manager

Country/countries of tax residency and Tax Identification Number/Tax Reference Number/National Insurance Number or equivalent

Country/Countries of tax residency	Tax Identification Number/Tax Reference Number or equivalent*

Signature of controlling person

Your signature

Date

--	--	--	--	--	--	--	--

*If the controlling person doesn't have a Tax Identification Number/Tax Reference Number or equivalent, please tell us why in the box below.

Important information

The UK Government has and will be entering into a number of inter-governmental agreements to share tax information, where applicable, with the tax authorities in other territories. The requirement to collect information about each customer's tax residence is part of UK legislation and as a financial services company we're legally obliged to collect it. We're asking for your tax residency and tax identification Numbers/Tax Reference Numbers (where applicable) and will record this on our records.

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

Data Privacy

To learn about how Aviva processes Personal Information, please see our privacy policy at [aviva.co.uk/privacypolicy](https://www.aviva.co.uk/privacypolicy). It's updated from time to time to take account of changes in our business activities, legal requirements and to make sure it's as transparent as possible, so please check back in to see the latest version. A paper copy can be provided on request by writing to: Data Protection Team, PO Box 7684, Pitheavlis, Perth, PH2 1JR.

Notes

1. If you're a Financial Institution and don't have a GIIN yet, please explain why.

2. And which is resident for the purposes of tax in the UK only.
3. If the charity's trustees (or directors in the case of a charitable company) are tax resident only in the UK, and aren't tax resident in any other jurisdiction (including cases of multiple tax residency), you don't have to complete any further information. However, if your charity isn't a UK charity, or the trustees are tax resident in a country other than the UK (including multiple tax residency) the remainder of this form must be completed.
4. Includes a non-professionally managed trust e.g. individual policies put into trust.
5. The UK consists of England, Northern Ireland, Scotland and Wales. 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're incorporated and may also be resident in any other countries in which they conduct business and/or from which they are managed, 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.
6. If you're a US citizen or hold a US passport or green card, you'll also be considered tax resident in the US even if you live outside the US.
7. A Controlling Person is a natural person and corresponds to the term "beneficial owner" described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). Control over an entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest. However, where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the entity will be the natural person(s) who exercises control of the entity through other means. Where no natural person(s) is identified as exercising control of the entity through ownership interests, please provide details of the natural person who hold the position of senior managing officer.

For a trust, Controlling Persons include the positions of Settlor, Trustee, Protector (if any) Beneficiary or Class of Beneficiaries and any other natural person exercising ultimate control over the trust. Please note that such persons are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust. In the case of a legal arrangement other than a trust, "Controlling Persons" means persons in equivalent or similar positions.

If the entity or a controlling person is tax resident in a territory other than the UK then we'll report the relevant information listed below to Her Majesty's Revenue & Customs (HMRC) and they may transfer that information to the government of that territory in accordance with the relevant agreement.

- Name, address, jurisdiction of tax residence, Tax Identification Number (TIN)/Tax Reference Number and date of birth.
- Account/policy number and that the account/policy is with Aviva.
- The balance or value of the account/policy at the end of the year or at the date it was closed.
- The gross amount of interest, dividends, proceeds from sale or redemption or other amounts paid or credited to the controlling person or account/policy during the year.

In accordance with those agreements, UK Government will also begin to receive information from Governments of other territories about non-UK accounts held by UK tax residents.

Declaration & signature(s) for entity

I declare the information on this form is accurate and complete to the best of my knowledge.

Entity Representative

Signature

Date

Print

Capacity*

*Note Please indicate the capacity in which you are signing the form (for example 'Authorised Officer'). If signing under a power of attorney, please attach a certified copy of the power of attorney.

Please return the completed form to the address provided on your covering letter.

Aviva Life & Pensions UK Limited. Registered in England No 3253947. Aviva, Wellington Row, York, YO90 1WR.
Authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and
the Prudential Regulation Authority. Firm Reference Number 185896.
aviva.co.uk

| Retirement | **Investments** | Insurance | Health |

IN06064 08/2021

