

Legal entity tax residency self-certification form

1 – Identification of a Legal entity

Client no: Contract no:
 Legal Name:
 Country of Incorporation:
 Street: Postal Code/ZIP Code:
 City: Country:

Entity type:

- Financial institution
- Active NFE¹ – Please specify the type of NFE (see appendix for definitions):
- Passive NFE – Please **indicate** the name of the Controlling Person(s) of the legal entity²:
- (% shares)
- (% shares)
- (% shares)
- (% shares)
- (% shares)

and complete an Individual tax residency self-certification form for each Controlling Person owning minimum of 10% of the legal entity.

2 – Information

- 2.1. In the frame of initiatives taken within OECD in respect of exchange of information to prevent tax evasion, and in the frame of the implementation by Ireland of the provisions of Directive 2014/107/EU dated December 9, 2014 governing European rules and procedures on automatic exchange of information in tax matters, the Insurer shall, as from year 2017, provide each year to the Ireland competent tax authorities a set of nominative information and figures in relation to a life insurance and/or capitalisation contract owned by a Policyholder, or as the case may be by any person holding the rights of disposal under such contract, having his/her residence in a participating State other than Ireland. The collected information will then be reported by the Ireland tax administration to the competent tax authorities of this other participating State.
- 2.2. Professional secrecy and confidentiality obligations continue to apply to Utmost PanEurope. These new provisions however allow the automatic exchange of information between the national tax authorities.

¹ Non Financial Entity, means any Entity that is not a Financial Institution.

² In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

3 – Self certification

Please complete the following table indicating (i) where you as Policyholder or holder of the rights on the contract are tax resident (i.e. where they are liable to pay tax) and (ii) your TIN for each country indicated. If a TIN is unavailable please provide the appropriate reason. In case of **multiple countries of residence for Tax Purposes and related Taxpayer Identification Number (“TIN”)**, please complete the additional lines.

	Country of tax residence	TIN	If no TIN available, please explain
1.			
2.			
3.			

I acknowledge that the information contained in this form and the information regarding the Policyholder will be reported to the tax authorities in Ireland and exchanged with tax authorities of my country of tax residence.

I declare that all statements made in this declaration are, to the best of my knowledge and belief correct and complete and will inform Utmost PanEurope without delay of any changes which affects my tax residency status and provide Utmost PanEurope with a suitably updated self-certification.

Date of signature

Place of signature

Signature of the person authorised to bind the company

Signature of the person authorised to bind the company

Information regarding your TIN can be found on:

OECD: <http://www.oecd.org/tax/automatic-exchange/>

Belgium: National number on the backside of your ID

Denmark: CPR number on passports, health insurance cards or driving license

Finland: Social Security Number on your ID, driving license, passport

France: «Numéro fiscal de référence» on the «Déclaration pré-remplie d’impôt sur le revenu» or on the «Avis d’imposition»

Ireland: Social Security Number on your social security card

Portugal: TIN cards issued by the Portuguese Tax Administration and on your ID

Spain: DNI on ID card, new driving license

Sweden: Social Security Number on your ID, driving license, passport

UK: UTR (Unique Taxpayer Reference) on the front page of your tax return or NINO (National Insurance Number)

Privacy Statement

Our Privacy Statement explains when and why we collect personal information about our customers, how we use it, the conditions under which we may share it with others and how we keep it secure. It also explains how long we keep customer information for, how a customer can obtain details of the information we keep and the choices customers have about how we use that information. You can find a copy on our website www.utmostwealth.com or you can request a copy from our Customer Service Team

APPENDIX - Definition of an Active NFE

An entity will be classified as Active NFE if it meets any of the following criteria:

a) **Active NFEs by reason of income and assets:**

Less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

b) **Publicly traded NFEs:**

The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;

c) **The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;**

d) **Holding NFEs that are members of a nonfinancial group:**

Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;

e) **Start-up NFEs:**

The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;

f) **NFEs that are liquidating or emerging from bankruptcy:**

The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;

g) **The NFEs that are treasury centres that are members of a nonfinancial group:**

It primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or

h) **Non-profit NFEs which meets all of the following requirements:**

- 1) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- 2) It is exempt from income tax in its jurisdiction of residence;
- 3) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- 4) The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
- 5) The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

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