

Self-Certification Declaration Form  
(Entity / Non-Individual Organisation)

This declaration form has to be completed by policyholders in compliance with the Foreign Account Tax Compliance Act (FATCA) and Automatic Exchange of Information (AEOI).

It is important that you complete and return this self-certification form. If you do not, we are obliged to report your tax details to Irish Revenue based upon information collected previously.

While completing the form, please refer to the 'Customer Information Notice and Notes' Section.

Bondholder / Entity's Full Name:

Account / Bond Number:

**Q1. 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 Number if available:

If you are a Financial Institution and do not have a GIIN yet, please explain why:

An Irish Approved Pension / Retirement Scheme or contract under Part 30 of the Taxes Consolidation Act 1997<sup>1</sup>

An Irish Approved Charitable Organisation or exempted Amateur Sports Body<sup>2</sup>

**If you ticked any of the above boxes you should go directly to the Declaration Section and need not complete the remaining questions on this form. Otherwise, please complete the relevant categories below.**

An actively trading Non-Financial Organisation (go to Q2)  
(i.e. most of your assets are trading assets and most of your gross income is trading income)

A Non-Trading Investment Body<sup>3</sup> (go to Q2)  
(i.e. most of your assets are held for investment purposes and most of your gross income is investment income)

Other

(go to Q2)

**Q2. Is the Entity a resident for tax purposes anywhere other than the Republic of Ireland?**

Yes (Go to Q3)       No (Go to Q4)

---

**Q3. If you answered Yes to Q2, please list the country or countries in which the Entity is resident for tax purposes<sup>4</sup>.**

**Please also list your unique Tax Reference Number(s) / Tax Identification Number(s) ("TIN") or equivalent. This is the Reference Number your Tax Authority uses in its correspondence with you.**

Country / Countries of Tax Residency	Tax Identification / Reference Number / or Equivalent

**If any entries do not have a Tax Identification Number or equivalent please explain why here:**

**(Go to Q4)**

---

**Q4. 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 Persons<sup>5</sup> of the Entity resident for tax purposes anywhere other than the Republic of Ireland?**

Yes (Go to Q5)       No (Go to Declaration Section)

---

**Q5. If you answered Yes to Question 4, please ensure each Controlling Person completes the required details including the Country or Countries in which they are tax resident and their associated Tax Reference numbers(s) / Tax Identification Number(s) (TIN). This is the Reference Number your Tax Authority uses in its correspondence with you. For example, your National Insurance Number if you are UK Tax Resident.**

**First Controlling Person:**

Name:

Date of Birth:   /   /

Full Address:



**What makes this individual a Controlling Person?**

- Settlor
- Trustee
- Protector
- Beneficiary<sup>6</sup> or class of Beneficiaries
- Shareholder / Owner<sup>7</sup>
- Senior Manager<sup>8</sup>

Country / Countries of Tax Residency	Tax Identification / Reference Numbers

**If the First Controlling Person does not have a Tax Identification Number or equivalent please explain why here:**

**Please remember to complete the Declaration section.**

**Second Controlling Person:**

Name:

Date of Birth:   /   /

Full Address:

**What makes this individual a Controlling Person?**

- Settlor
- Trustee
- Protector
- Beneficiary<sup>6</sup> or class of Beneficiaries
- Shareholder / Owner<sup>7</sup>
- Senior Manager<sup>8</sup>

Country / Countries of Tax Residency	Tax Identification / Reference Numbers
<input type="text"/>	<input type="text"/>

**If the Second Controlling Person does not have a Tax Identification Number or equivalent please explain why here:**

**If there are more than two Controlling Persons, please complete an additional copy of this form and submit both forms.**

**Please remember to complete the Declaration section overleaf.**

## Declaration

I declare (as an authorised signatory of the Entity) that the information provided to Utmost PanEurope dac in this declaration form is true and complete.

I acknowledge that the information in this declaration form and information on the policy may be reported to the Irish tax authority and exchanged with tax authorities of another relevant country or countries.

I agree to notify Utmost PanEurope dac immediately if any of the information in this form changes in the future, including any changes to Controlling Persons.

**Signature of First / Lead Controlling Person:**

**Capacity in which declaration is made (for example, Trustee, Authorised Signatory):**

**Date:**   /   /

**Bond Number:**

## **Customer Information Notice and Notes**

The Irish 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 the Republic of Ireland's legislation and as a financial services company we are legally obliged to collect it. We are asking for your tax residency and tax identification numbers (where applicable) and will record this on our records. In certain circumstances we may be legally obliged to share information on your tax status and policy with Irish tax authorities.

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

For further information on FATCA or AEOI please refer to the Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html>

1. Irish Approved Pension / Retirement Scheme or a Contract under Part 30 of the Taxes Consolidation Act 1997 is exempt and not required to register.
2. Charitable organisations approved in accordance with section 848A and Schedule 26A of the Taxes Consolidation Act 1997 or a body established for the promotion of athletic or amateur games or sports that has been granted exemption from tax in accordance with section 235 of the Taxes Consolidation Act 1997 by the Revenue Commissioners are not required to register.
3. Includes a non-professionally managed trust e.g. individual policies put into trust
4. 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 are incorporated and may also be resident in any other countries in which they conduct business, 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. If resident in more than one country please detail all countries of tax residence and associated tax identification numbers.
5. A Controlling Person is a natural person. For a trust, this includes Settlor, Trustee, Protector (if any) Beneficiary or Class of Beneficiaries or any natural person exercising ultimate control over the trust. For any other entity, it includes a shareholder and any other natural person exercising ultimate control over the investment.

If you are a US citizen or hold a US passport or green card, you will also be considered tax resident in the US even if you live outside the US.

If the entity or a controlling person is tax resident in a territory other than the Republic of Ireland then we will report the relevant information listed below to Irish Revenue and they may transfer that information to the government of that territory in accordance a relevant inter-governmental agreement.

- Name, address, jurisdiction of tax residence, Tax Identification Number (TIN) and date of birth.

- Account / policy number and that the account / policy is with Utmost PanEurope dac.
- 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, Irish Government will also begin to receive information from Governments of other territories about non-Republic of Ireland accounts held by Republic of Ireland tax residents.

6. A beneficiary's details only need to be included if they own or are entitled to at least 25% of the trust property.
7. A shareholder's or senior manager's details only needs to be included if they own or control more than 25% of the shares or voting rights – or otherwise exercise control of the management of the entity e.g. They own less than 25% but their percentage of ownership is significantly higher than any other shareholders.
8. Where no natural person is seen as exercising control of an entity, the controlling person(s) of the entity will be the natural person(s) who holds the position of senior managing official.

## 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 at [www.utmostwealth.com/privacy-statement](http://www.utmostwealth.com/privacy-statement) or you can request a copy from our Customer Service Team.

## A WEALTH *of* DIFFERENCE

Utmost Wealth Solutions is a trading name used by a number of Utmost companies. Utmost Trustee Solutions is the trading name used by Utmost Trustee Solutions Limited. This item has been issued by Utmost PanEurope dac.

The following companies are registered in the Isle of Man: Utmost Limited (No 056473C), Utmost Administration Limited (No 109218C) and Utmost Trustee Solutions Limited (No 106739C) which are regulated or licensed by the Isle of Man Financial Services Authority. Utmost Services Limited (No 059248C) is an appointed representative of Utmost Limited. Each has its registered office at: Royalty House, Walpole Avenue, Douglas, Isle of Man, IM1 2SL, British Isles. Utmost Limited is authorised in the UK by the Financial Conduct Authority (160418).

Utmost PanEurope dac (No 311420), trading as Utmost Wealth Solutions, is regulated by the Central Bank of Ireland. Its registered office is Navan Business Park, Athlumney, Navan, Co. Meath C15 CCW8, Ireland.

All promotional material has been approved by Utmost Limited who is authorised in the UK by the Financial Conduct Authority.

UIC PR 0043/01.11.2019