**Self-certification form for entities\* in receipt of grants for compliance with the Common Reporting Standard (CRS)**

*\*Do not complete this form if your entity is registered with one of the UK charity regulators*

This form is required as part of compliance with international tax compliance regulations. The Common Reporting Standard (CRS) obliges The J G Graves Charitable Trust to obtain details of your Tax Residence and CRS Entity Classification.

**Tax residencies**

Please detail all countries (including the UK) in which your Entity is currently resident for tax purposes, as well as your local tax number(s) for each.

|  |  |  |
| --- | --- | --- |
| Countries of tax residence (including the UK) | Tax number e.g. Unique Tax Reference, Tax Identification Number | No tax number held\* (tick if applicable) |
|  |  |  |
|  |  |  |
|  |  |  |

* The Entity does not have a country of tax residence\*

\*Please provide an explanation where no country of tax residence or tax number is held (tax number will be required once available):

**About your organisation**

This part aims to determine the Entity Classification of your organisation. It is based primarily on the nature of your activities, income type and location. If you are in any doubt about how to respond, seek advice from a tax adviser.

Tick any statement in parts A-D which applies to the organisation to confirm its Entity Classification:

**A)**

* Are you a non-profit organisation with less than 50% of your income deriving from investments?
* Are you an actively trading entity?
* Are you a government entity?
* Are you an international organisation as defined by HMRC (*see page 3 of this form*)?
* Are you a corporation whose stock is regularly traded on an established securities market, or a related Entity of such a corporation?

**If you ticked any of the above, you are an Active Non-Financial Entity (Active NFE).**

* **I declare that this entity is an Active NFE**

**B)**

* Are you a Custodial Institution, Depository Institution, Investment Entity, or Specified Insurance Company (as defined by the CRS guidelines) and tax resident in a participating jurisdiction?
* Are you a charity deriving more than 50% of your income from investments and which has granted discretionary management to (an) external manager(s)?
* Are you managed by a Financial Institution and located in a participating jurisdiction?

**If you ticked any of the above, you are a Financial Institution, or an Investment Entity which is a type of Financial Institution**

* **I declare that this entity is a Financial Institution**

**C)**

* Does more than 50% of your income derive from investments over which your organisation has not granted discretionary management to (an) external manager(s)?
* Do you meet the definition of a Financial Institution or Investment Entity but are not tax resident in a participating jurisdiction?

**If you ticked any of the above, you are a Passive Non-Financial Entity (NFE).**

* **I declare that this entity is a Passive NFE**

If your Entity classifies as a **Passive NFE**, each one of the Controlling Persons must complete the Controlling Persons Appendix at the end of this form.

**Declaration – MUST BE COMPLETED**

I certify that the information recorded on this document is complete and correct. I confirm that the Entity agrees to notify The J G Graves Charitable Trust of any changes to the information provided within 30 days of the change.

Signature

(Director, Partner, Trustee or equivalent – delete as appropriate)

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

***Data protection***

*The data provided in this form may be shared with HMRC, who may subsequently share it with tax authorities in other jurisdictions. We do not require consent from you for the information to be shared. In light of this, you may wish to inform recipients of your data protection policy, or indicate where it may be found.*

 **International organisations as defined by HMRC:**

“*International organisation means any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation):*

1. *That is comprised primarily of governments;*
2. *that has in effect a headquarters or substantially similar agreement with the UK; and*
3. *the income of which does not inure to the benefit of private persons*.

*The IGA with the USA and those with the CDOT jurisdictions define these by reference to an exhaustive list which comprises any UK office of: The International Monetary Fund, The World Bank, The International Bank for Reconstruction and Development, The International Finance Corporation, The International Finance Corporation Order, 1955,The International Development Association, The Asian Development Bank, The African Development Bank, The European Community, The European Coal and Steel Community, The European Atomic Energy Community, The European Investment Bank, The European Bank for Reconstruction and Development, The OECD Support Fund, The Inter-American Development Bank.*

*If any International organisation with a UK office is identified that meets the CRS and DAC definition, but which is not included in the IGA list, you should contact the CTIS International Relations and Exchange of Information policy team with responsibility for automatic exchange agreements*.”

**Controlling Persons Appendix**

***Only to be completed if the entity is classified as a Passive NFE***

**What is a Controlling Person?**

According to HMRC’s guidance, the Controlling Person, also known as the ‘beneficial owner’, is “*the natural person(s) who exercise control over an entity.*

* *For companies it will include those who own or control more than 25% of the shares or voting rights in the company, or who exercise control over the management of the company;*
* *For partnerships it is the partners;*
* *For trusts and similar legal arrangements it means the settlor(s), trustee(s), protector(s), beneficiary(ies) or class(es) of beneficiary; for trusts all of these natural persons must be treated as Controlling Persons, whether or not any of them actually exercises control over the trust.”* Considering the nature of trusts, the beneficiaries referred to are those with a mandatory interest or a vested interest.

Each one of the Controlling Persons must complete a copy of this form. Please use duplicate sheets if there is more than one controlling person.

**Controlling Person/s**

Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Postcode \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Country and city of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Please detail all countries in which the Controlling Person is subject to tax (i.e. where they are liable to tax), as well as the local tax number(s) for each.

|  |  |  |
| --- | --- | --- |
| Countries of tax residence | Tax number e.g. NI number (UK), TIN (US), social security number. | No tax number held\* (tick if applicable) |
|  |  |  |

* No country of tax residence\*

\* Please provide an explanation where no tax residence or tax number is held (tax number will be required once available):

*Please note that even if you are not currently paying tax in a country, this does not necessarily mean you are not a tax resident in that country. You may be tax resident but not have been issued a tax number or hold a functional equivalent. Please ensure the correct position is detailed above.*