



For customers

# Entity self-certification declaration

Please read through the entire form including the explanatory notes before filling it out. If your personal circumstances mean you need any additional support, or if you'd like a large print, Braille or audio version of this document, please call 0345 604 4001 (call charges will vary) or visit [aegon.co.uk/additionalsupport](https://aegon.co.uk/additionalsupport)

## About this form

An entity can be a trust, company, charity, pension fund or some other body.

This form is used to confirm the details of an entity for tax purposes.

Where you see a number in this format “1”, we've provided further information in our ‘Notes’ section.

Words in **bold** are defined terms that we explain in the ‘Definitions’ section at the end of this form.

Please complete this form by typing in the boxes, including the signature box and emailing it to [aegoncofundsadministration@aegon.co.uk](mailto:aegoncofundsadministration@aegon.co.uk)

Our email system and the way we deal with data internally is secure. However, we're unable to ensure the security of emails before they reach us so please consider this and do not include any personally sensitive, financial or banking information that has not been appropriately secured.

Whenever you see this icon , you may have to send us additional information.

## 1. Entity details

Customer number (if applicable)

3							
---	--	--	--	--	--	--	--

Entity/owner

--

Address

Postcode

Is the entity:

☐ A **financial institution** (including a professionally managed trust) – tell us your **Global Intermediary Identification Number (GIIN)**<sup>1</sup> below if available.

--

☐ A UK registered pension fund<sup>2</sup>

☐ A court deputy

Please complete section 3.

☐ An **active non-financial entity** (includes most charities or not for profit organisations)

☐ A **passive non-financial entity** (including a non-professionally managed trust). This is effectively the default category unless any of the above 4 categories apply.

Please complete sections 2 and 3.

2. Residency details

2.1 For tax purposes, is the entity resident anywhere other than the UK?<sup>3</sup>

- ☐ No – please go to question 2.2 and then complete section 3.
- ☐ Yes – list the country or countries in which the entity is resident for tax purposes, together with any Tax reference number(s)/Tax identification number(s) ('TIN'), if relevant:

Country/Countries of tax residency	Tax reference/Tax identification number(s)

Please now complete section 2.2 and then complete section 3.

2.2 If the entity is a passive non-financial entity, such as a non-professionally managed trust or a private company, are any of the controlling persons<sup>4</sup> of the entity resident for tax purposes anywhere other than the UK?

- ☐ No – please complete section 3.
- ☐ Yes – for each controlling person identified as part of the 'anti-money laundering and know your customer' process, please list the controlling person's details and the country or countries in which they are tax resident, together with any Tax reference number(s)/TIN(s) that may be relevant:

Full name	Date of birth (dd/mm/yyyy)	Full residential address inc. postcode	What makes this individual a controlling person? • Settlor • Trustee • Protector • Beneficiary or class of beneficiaries • Shareholder <sup>5</sup>	Country/ Countries of tax residency	Tax reference number(s)

If there are more than four controlling persons, you can continue on a separate sheet of paper, sign it and attach it to this form.

## 2. Residency details – continued

The International Tax Compliance Regulations 2015 give effect to three separate agreements:

- the Multilateral Competent Authority Agreement on the Automatic Exchange of Financial Account Information, which implements the Organisation for Economic Co-operation and Development’s (OECD’s) Common Reporting Standard (CRS);
- the revised European Directive on Administrative Co-operation (DAC), and
- the UK’s agreement with the United States regarding the US Foreign Account Tax Compliance Act (FATCA).

These new regulations were enacted in the UK as the International Tax Compliance Regulations 2015/878 and require us to collect information about each entity’s tax residency and to share information on their account with HM Revenue & Customs (HMRC) in certain circumstances. HMRC will then share this information with the tax authorities in the relevant countries and territories that are party to the three agreements listed above. If we don’t receive a valid self-certification, we’ll have to report the entity as an undocumented account to HMRC.

Please tell us if any of the entity’s information changes in the future. If you have any questions about the entity’s tax residency, please contact your tax adviser.

For further information on International Tax Information Exchange please see our website, the HMRC website or, for more information on trusts, the STEP website.

## 3. Declaration

In this declaration, ‘we’ means the entity and those who control the entity and ‘you’ means Aegon.

We’ve provided details through self-certification of all countries in which we are resident for tax purposes. We declare the information provided is, to the best of our knowledge, correct and complete. We acknowledge that you might have to report information about the entity and those controlling the entity to HMRC in accordance with UK legislation and HMRC might then share these details with the tax authorities in the relevant countries and territories that are party to the three agreements listed above.

We’ll undertake to provide you with an updated self-certification form where a change in circumstances causes any of the information contained in this form to no longer be correct.

You (the entity) should sign and date this form by typing your full name(s) in the signature box below and typing the date in the date box or by using any other electronic signature method we have agreed, in writing with your adviser, to accept. Your typed name(s) or agreed electronic signature method in the signature box will be your signature. When you sign the form, by typing your name(s) in this box or using the agreed electronic signature method, you are making the declarations and confirming that you wish to proceed with the instructions in this form.

Date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

Print name of the entity’s authorised signatory<sup>6</sup>

Signature of entity’s authorised signatory  
(sign/type name here)<sup>6</sup>

X

Date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

Print name of the entity’s authorised signatory<sup>6</sup>

Signature of entity’s authorised signatory  
(sign/type name here)<sup>6</sup>

X

### 3. Declaration – continued

Date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

Print name of the entity’s authorised signatory<sup>6</sup>

Signature of entity’s authorised signatory  
(sign/type name here)<sup>6</sup>

X

Date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

Print name of the entity’s authorised signatory<sup>6</sup>

Signature of entity’s authorised signatory  
(sign/type name here)<sup>6</sup>

X

### Notes

If you have any questions on how to complete this form we recommend that you speak to an adviser.

1.
- If you don’t have a GIIN yet, you should notify us when you’ve been issued one. GIIN numbers have been required since 1 January 2015.
2.
- This form is required where the pension fund invests in a product which falls within the scope of the regulations, such as a General Investment Account.
3.
- Tax residency rules for entities vary from country to country, and can be quite complicated. If there’s doubt about where an entity is a tax resident, professional advice may be required.
4.
- Controlling persons – for a trust this includes the settlor, trustee, protector (if any), beneficiary or class of beneficiaries. For any other entity, it includes a shareholder and/or any other individual controlling the investment.

5.
- A shareholder’s details need to be included where they own or control more than 25% of the shares or voting rights – or they own less than 25% but the percentage of their shareholding is significantly higher than any other.
6.
- An authorised signatory can be the directors of a company, the trustees of a trust, the directors or trustees of a charity or the trustees or scheme administrators of a pension fund.

# Definitions

---

## Financial Institution

This includes a bank, a custodial institution, an investment entity, another life insurance company or a professionally managed trust. A professionally managed trust is where there is a professional trustee, a professional employed to manage the trust, or a discretionary fund manager employed to directly manage the trust investments. An investment entity can be an entity that is managed by another Financial Institution, or an entity that provides advice on and discretionary management of financial assets and investments held by a number of clients.

## Global Intermediary Identification Number

This is the number issued to a financial institution when its registration is approved by the US Internal Revenue Service. In the UK entities that are reporting financial institutions have been required to obtain a GIIN since 1 January 2015.

## Active non-financial entity

A non-financial entity (NFE) can be classified as an active NFE if it meets any of the following criteria:

- If less than 50% of its gross income for the preceding calendar year to be passive income and less than 50% of its assets held in the same period to be assets that produce or are held for the production of passive income.
- Its stock is regularly traded on a recognised stock exchange.
- It is a Government Entity, International Organisation, Central Bank or a wholly owned subsidiary of such an entity.
- It is holding company for NFEs that are members of a non-financial group. It will not qualify as an Active NFE where these holdings

are part of a business as an investment fund or vehicle whose purpose is to acquire or fund companies and then hold interests as capital assets for investment purposes.

- It is a start-up NFE which is not yet operating a business and has no prior operating history, but is investing capital into assets with the intention of operating a business other than that of a Financial Institution. This category only applies during the first 24 months after the date that the NFE was first formed.
- It is a NFE that has not been a Financial Institution in the last 5 years and which is in the process of liquidating its assets or is reorganising with a view to continuing or recommencing business operations other than as a Financial Institution.
- It is a treasury centre of a non-financial group engaging in financing and hedging transactions.
- It is a not for profit organisation set up for religious, charitable, scientific, artistic, cultural, or educational purposes. In all cases the organisation must be exempt from income tax and its income and assets cannot be applied other than for the express purposes for which the organisation is established.

## Passive non-financial entity

A passive NFE is any entity that is not an active NFE or a Financial Institution as described in these definitions. For example, a trust with no professional trustees or there is no one employed to professionally manage the trust and no discretionary fund manager. This classification would likely include private companies, partnerships and other legal arrangements where they mainly exist to hold investments or receive investment income.



Aegon is a brand name of both Scottish Equitable plc (No. SC144517) registered in Scotland, registered office: Edinburgh Park, Edinburgh EH12 9SE, and Cofunds Limited, Registered in England and Wales No. 03965289, registered office: Level 26, The Leadenhall Building, 122 Leadenhall Street, London, EC3V 4AB. Both are Aegon companies. Scottish Equitable plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Cofunds Limited is authorised and regulated by the Financial Conduct Authority. Their Financial Services Register numbers are 165548 and 194734 respectively. © 2024 Aegon UK plc