**Self-certification form for entities in receipt of grants from charities that are Financial Institutions under the Common Reporting Standard (CRS)**

*For entities* ***not*** *registered with one of the UK charity regulators*

**Instructions for charities using this form**

Charities that qualify as Financial Institutions for the purposes of CRS will have to carry out due diligence to determine the tax residence of their grant holders, and potentially report this information to HMRC.

This form is designed to assist you in identifying and gathering the reportable information you may not already hold about your grantees which are entities; this includes community groups, enterprises, etc. If you are in any doubt about entity classifications, consult the definitions given in HMRC’s guidance or seek professional advice. Note that UK registered charities are presumed to be UK tax resident and do **not** need to complete this form.

The information required in this form can be ascertained electronically or on paper. If you choose to do it on paper, you may wish to ask grant holders to put their initial next to any errors and corrections. If you choose to do it electronically, ensure that you have a system in place to check the information is that of the grant holder, and that you can easily provide a hard copy to HMRC if requested.

**Data protection**

HMRC guidance requires that you notify your account holders that the data provided in this form may be shared with HMRC, who may subsequently share it with tax authorities in other jurisdictions. You are also required to hold the information given for up to six years. Note that you do not require consent from grant holders for their 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.

Your charity may also wish to highlight that you are obliged to collect this data in order to comply with international tax regimes designed to combat tax evasion, for example:

*This form is required as part of compliance with international tax compliance regulations. The Common Reporting Standard (CRS) obliges [insert charity name] to obtain details of your Tax Residence and CRS Entity Classification.*

**Human rights**

If you believe that sharing the data collected in this form will put the human rights of the recipient or its members at risk, you can apply to HMRC to have the data withheld from the exchange (redacted). The application form can be found [here](https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim406000). If you are working in a sensitive human rights context, you may wish to discuss this further with your grant holders.

**Data required**

If you do not already assign identifying numbers or codes to your grant holders, you may wish to consider such a system for self-certification forms. HMRC may require such a number to be reported.

**Your organisation**

Name of organisation (‘entity’) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Nature of work undertaken \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Registered address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Overseas country (if applicable) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**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):

*Please note that the United States of America is not a participating jurisdiction.*

**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 you to confirm your 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 4 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 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.

ALL ENTITIES MUST COMPLETE THE DECLARATION BELOW

**Declaration**

I certify that the information recorded on this document is complete and correct. I confirm that the Entity agrees to notify [insert charity name] of any changes to the information provided within 30 days of the change.

One individual from the following list should sign and date below, as applicable:

* A director of a company;
* A partner of a partnership;
* A trustee of a trust;
* Any person holding an equivalent title to any of the above for all other entities.

Signature

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

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

**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**

***For Passive NFEs only***

**What is a Controlling Person?**

This term is only relevant for entities that are **Passive NFEs**. 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 controlling more than 25% of the company and/or its assets, or if none has such control the Senior Managing Official; 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 the form on the following pages. Please use additional sheets if required.

**Controlling Person 1**

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

Address line 1 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 2 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 3 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 4 OR overseas country \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Date of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Country of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City/town 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.*

**Controlling Person 2**

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

Address line 1 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 2 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 3 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 4 OR overseas country \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Date of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Country of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City/town 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.*

**Controlling Person 3**

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

Address line 1 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 2 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 3 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 4 OR overseas country \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Date of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Country of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City/town 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.*

**Controlling Person 4**

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

Address line 1 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 2 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 3 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 4 OR overseas country \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Date of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Country of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City/town 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.*

**Disclaimer**

*Please note that although ACF has tried to ensure all the information is correct, we do not guarantee the accuracy of these pages and any person using information contained in them does so entirely at their own risk. See our website for more information. If you have any doubts about your duties under CRS, please refer to the* [*guidance*](https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim404700)*, seek professional advice, or* [*contact HMRC*](mailto:enquiries.aeoi@hmrc.gsi.gov.uk)*.*