

3. Entity classification (continued)

If you answered 'Yes' to the question above, please move to section 6.

If you answered 'No' to the question above, please provide the entity type:

Financial institution

Investment entity

Custodial institution, depository institution or specified insurance company

Exempt entity

Central bank

International organisation

Governmental organisation

Publicly traded company

Active Non-Financial Entity (Active NFE)

By reason of income and assets

Non-profit organisation

Entity in liquidation

Start-up entity

Holding entity of a non-financial group

Treasury centre in a non-financial group

Passive Non-Financial Entity (Passive NFE)

Other (please specify)

4. Controlling person(s)

Controlling Person classifications: Settlor, Trustee, Protector, Beneficiary/class of beneficiaries, Senior Managing Official or Shareholder (see notes 7, 9 and 8 in section 5)

If the entity is a Passive NFE, are any of the Controlling Persons (see note 6 in section 5) of the entity resident for tax purposes anywhere other than the UK?

Yes No

If you answered 'Yes' to the question above, please complete the table below. For each Controlling Person, please list their details and the country or countries in which they are tax resident, together with any Tax Identification Number(s) (TIN)/Tax Reference number(s) that may be relevant.

If you need additional space, please use a separate sheet of paper.

Controlling Person 1

Full name(s)

Date of Birth (dd/mm/yy)

Nationality

Address

Postcode

Controlling Person classification

Country/Countries of Tax Residence

Tax Identification Number(s) (TIN)/Tax Reference Number(s)

If you haven't been able to provide a TIN/Tax Reference Number, please let us know the reason why by selecting one of the following:

The country does not issue TINs to residents

No TIN required (the domestic law of the relevant country does not require the collection of TINs)

The account holder is unable to obtain a TIN (please explain why underneath)

Signature of Controlling Person (by signing, you agree to the declarations in section 6)

4. Controlling person(s) (continued)

Controlling Person 2

Full name(s)

Date of Birth (dd/mm/yy)

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Nationality

Address

Postcode

Controlling Person classification

Country/Countries of Tax Residence

Tax Identification Number(s) (TIN)/Tax Reference Number(s)

If you haven't been able to provide a TIN/Tax Reference Number, please let us know the reason why by selecting one of the following:

The country does not issue TINs to residents

No TIN required (the domestic law of the relevant country does not require the collection of TINs)

The account holder is unable to obtain a TIN (please explain why underneath)

Signature of Controlling Person (by signing, you agree to the declarations in section 6)

Controlling Person 3

Full name(s)

Date of Birth (dd/mm/yy)

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Nationality

Address

Postcode

Controlling Person classification

Country/Countries of Tax Residence

Tax Identification Number(s) (TIN)/Tax Reference Number(s)

If you haven't been able to provide a TIN/Tax Reference Number, please let us know the reason why by selecting one of the following:

The country does not issue TINs to residents

No TIN required (the domestic law of the relevant country does not require the collection of TINs)

The account holder is unable to obtain a TIN (please explain why underneath)

Signature of Controlling Person (by signing, you agree to the declarations in section 6)

5. Notes

The UK has signed agreements to share information with overseas tax authorities, such as savings account balances and interest earned.

As a financial institution, we are obliged to collect information on your tax residency, including your Tax Identification Number (TIN)/Tax Reference Number. We will record this information, but we will only disclose it to HMRC, who may in turn exchange it with relevant overseas tax authorities, where required to do so under UK law.

In general, tax residency is the country where you live. Special circumstances, such as studying abroad or working overseas, may mean you are tax resident elsewhere or in more than one country at the same time.

If you are a US citizen or otherwise treated under US law as a US tax resident you should indicate that you are a US tax resident on this form.

These notes are for guidance only. If you have any questions on how to complete this form or decide your tax residency we recommend you speak to your legal or tax adviser.

- Financial Institution (FI):** In general, the definition of a 'Financial Institution' is met by depository (e.g. banks, building societies, credit unions, industrial and provident societies), custodial and insurance institutions, holding companies and investment entities. One example where an entity qualifies as an FI is where the entity's gross investment income equals or exceeds 50% of the entity's total gross income, and its assets are managed by a discretionary asset manager. If you are unsure about your organisation's classification for these purposes please contact your tax adviser.
- If your organisation is a participating Financial Institution you need to provide your Global Intermediary Identification Number (GIIN), issued by the US Treasury for FATCA purposes. All UK financial institutions will be participating Financial Institutions under FATCA and should have a GIIN.
- Active NFE:** The most common example of an Active NFE is a trading company that meets certain conditions such as an active income test. This can be verified by reference to the entity's Standard Industrial Classification (SIC). There is guidance on determining your status on HMRC's website in the International Exchange of Information Manual. For **private companies** and **partnerships**, it would likely be clear from your individual circumstances whether you are actively trading.
- Passive NFE:** If you are not a Financial Institution, Exempt Entity or Active NFE, you will be a Passive NFE (this would include private companies, partnerships and other legal arrangements that are not actively trading, e.g. where they only exist to hold investments or receive income) and you should tick the relevant box.
- 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. If there is doubt about where an entity is tax resident, professional advice may be required.
- Controlling persons:** This includes a shareholder and any other natural person exercising ultimate control over the investment.
- A **beneficiary's** details only need to be included if they own or are entitled to at least 25% of the trust property.
- A **shareholder's** details only need to be included if they own or control more than 25% of the shares or voting rights or otherwise exercise control of the management, e.g., the shareholder owns less than 25% but the percentage of ownership is significantly higher than any other shareholders.
- Senior Managing Official:** Where no natural person has an interest of more than 25% in the entity, the controlling person is the person holding the position of senior managing official.

6. Declarations

I/we declare that the information provided on this form is, to the best of my/our knowledge and belief, accurate and complete.

I/we undertake to advise Virgin Money within 30 days of any change in circumstances which affects the above tax residency status.

Authorised signatory 1

Print name

Date (dd/mm/yyyy)

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Job title

Authorised signatory 1

Print name

Date (dd/mm/yyyy)

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Job title

Please return this form to: Operations, Virgin Money, Jubilee House, Gosforth, Newcastle upon Tyne NE3 4PL.