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To ensure your information is saved correctly, we recommend you save the form to your desktop before you start completing the required fields.

Tax Declaration and CoVI

– For the Collective Investment Account (CIA) or Collective Investment Bond (CIB), trust and corporate investors

With this form you can:

- provide information about the entity's tax status, and that of the associated parties (where applicable)
- confirm a trust entity has registered with HMRC's trust registration service or is exempt from registration
- provide your financial adviser's Confirmation of Verification of Identity (CoVI), for the parties included within this declaration if confirmation has not already been provided.

It is needed for the following:

- new investments into the CIA or CIB in the name of an entity, eg a trust or corporate investor
- new investments into the CIB opened in the name of an individual(s) but which is subsequently being placed into trust
- a change of ownership relating to an entity investment in a CIA or CIB (eg by assignment or transfer)
- payment from a CIA or CIB if there has been a change of circumstances since the form was previously completed (eg a change in account holder, entity or trustees).

Please refer to the Q&A on our adviser literature library (visit the Support Hub, Questions and Answers and search for Tax Declaration).

We regularly update our forms; your financial adviser can confirm that this August 2023 version is the latest by checking the literature library on our website [quilter.com](https://www.quilter.com)

- Note**
- **Tax status information** - this is required to enable us to comply with regulations governing automatic exchange of information, including the US Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standards (CRS).
 - **Collection and Disclosure of Information**
We are required to collect information which includes tax residency, Tax Identification Numbers (TIN) and Global Intermediary Identification Numbers (GIIN) where applicable. We may need to share this information, along with information relating to your investments, with HMRC. This may then be shared between different countries'/ jurisdictions' tax authorities.
 - **Confirmation of Verification of Identity (CoVI)** - this is required for us to meet our obligations under UK money laundering regulations. We will implement enhanced monitoring of higher-risk business.
 - ▶ If there is no requirement for you to complete this tax declaration form, advisers can use the stand-alone CoVI form to provide confirmation of identity where it cannot be provided online.

Completing this form:

- Complete this form using BLOCK CAPITALS and blue or black ink. For dates, please use the format day/month/year.

Send your completed form as follows:

- By PROMPT: our tool for uploading documents direct to us
 - For advisers, visit [quilter.com/help-and-support/tools/new-prompt/](https://www.quilter.com/help-and-support/tools/new-prompt/)
 - For customers, visit [quilter.com/help-and-support/tools/promptcustomer/](https://www.quilter.com/help-and-support/tools/promptcustomer/)
- By email: to ask@quilter.com
- By post: to Quilter, SUNDERLAND, SR43 4JP.

Account holder's name ▶ *The entity*

Account number ▶ *If known*

Customer reference				Account	
A	C				

Bond number (CIB only) ▶ *If known*

3					
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Part 1 – Type of entity

Please tick to indicate below which of the following entity categories applies to you.

Tick one

1.1 Financial Institution

A Financial Institution is an entity which carries out activity related to deposit taking, investment activity, insurance or custody services. This includes:

- Banks
- Insurance Companies
- Custodial Institutions
- Investment Entities

An Investment Entity is one that primarily conducts as a business one or more of the following activities on behalf of a customer:

- trading in money market instruments, foreign exchange, exchange, interest rate and index instruments, transferable securities or commodity future trading
- individual and collective portfolio management; or
- otherwise investing, administering or managing financial assets or money on behalf of other persons

In some circumstances it may be possible that a trust holding an insurance policy will be treated as an Investment Entity, particularly where a professional trustee service provider (such as a solicitor or company) is acting as trustee.

1.2 Non-trading entity (Passive Non-Financial Foreign Entity)

This is an entity which is not actively trading, for example where the entity only exists to hold investments or income on behalf of another, such as:

- a private company;
- a partnership; and
- other legal arrangements such as a non-professionally managed trust (ie a trust where none of the trustees is a solicitor or a company which provides trustee services).

1.3 Actively Trading Entity (Active Non-Financial Foreign Entity)

This is an entity which actively engages in trading activity, trades or professions which generates the majority of the income of the entity. If the majority of the income of the entity is generated from passive investments then you should tick 1.2. If you are an entity which is established for religious, charitable, scientific, artistic, cultural, athletic or educational purposes please select 1.4.

1.4 Exempt Beneficial Owner

If you do not fall into any of the above three categories please describe in the space below the nature of the activity carried out by the entity and as you are claiming exemption from FATCA, please detail the reason. Examples of such entities could be charitable trusts, organisations, sports, clubs, associations and government agencies.

Part 2 – Tax residence

Tax residency rules for entities vary from country to country and can be complicated. For instance, a company may be tax resident in the country where it is incorporated but may also be tax resident in countries in which it operates. The rules relating to the tax residency for trusts can be equally complex.

If you are in doubt as to the country of tax residence, you should seek professional advice.

Please list below each country in which the entity (ie the trust or company) is resident for tax purposes and the tax identification number of the entity, **if the entity has one.**

Country/countries of tax residence	Tax Identification Number (TIN)	Type of TIN*

* Tax Identification Number (TIN) - A reference used by the entity in reporting tax affairs in any country in which the entity is resident. Please refer to the Q&A on our adviser literature library (visit the Support Hub, Questions and Answers and search for Tax Declaration).

Part 3 – Further information

Part 3A MUST be completed if you ticked 1.1 in Part 1.

Part 3B MUST be completed if you ticked 1.2 in Part 1.

3A Financial institutions

This MUST be completed if you ticked 1.1 in Part 1.

Please tick to indicate which of the following best describes the entity/trust, in accordance with the Regulations:

Tick one

3.1 Financial Institution in a Model 1 or Model 2 IGA country*

You can find a list of Model 1 and Model 2 countries at

<https://home.treasury.gov/policy-issues/tax-policy/foreign-account-tax-compliance-act>

3.2 Participating Financial Institution in a non-IGA country*

This is a Financial Institution in a non-IGA country that has entered into an agreement with the US Internal Revenue Service (IRS) to comply with the FATCA Regulations.

3.3 Registered Deemed Compliant Financial Institution*

This is a Financial Institution that has registered in accordance with the FATCA regulations to declare its status. This includes certain local banks, qualified collective investment vehicles (including non-profit organisations and certain retirement funds), restricted funds and Financial Institutions that comply with the regulations.

3.4 Certified Deemed Compliant Financial Institution

This is a Financial Institution which is not required to register under the regulations. For example, this includes non-registered local banks.

3.5 Exempt Beneficial Owner

The term Exempt Beneficial Owner means a government entity, an international organisation, a central bank or a UK registered pension scheme, or non-UK pension scheme falling within the definition of Exempt Beneficial Owner for the purpose of the Regulations.

3.6 Non-Participating Foreign Financial Institution (NPFPI)

An NPFPI is a Financial Institution that has not entered into an agreement to comply with the Regulations and is not a Registered Deemed Compliant Financial Institution or a Certified Deemed Compliant Financial Institution.

*IRS Global Intermediary Identification Number (GIIN)

A GIIN is issued by the US Internal Revenue Service to Financial Institutions which are complying with the Regulations.

If you have ticked 3.1, 3.2 or 3.3 please provide your GIIN.

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3B Controlling persons

This MUST be completed if you ticked 1.2 in Part 1.

We must obtain information about the underlying Controlling Persons. A Controlling Person is any individual who exerts control over, or has a majority ownership interest in, an entity.

- For companies this includes shareholders who own or control more than 25% of the shares or voting rights or otherwise exercise control over the company. For example, an individual who exercises control over a company is where an individual has less than 25% of the shares or voting rights but who has a percentage ownership or voting right which is significantly higher than other shareholders.
- For trusts this includes settlors, trustees, protectors (if any) and any beneficiary entitled to the trust property, or any discretionary beneficiary who will receive/is receiving trust benefits.
 - **Example 1: Absolute trust with four beneficiaries, each with an equal share. You must provide details of each beneficiary in Part 3B.**
 - **Example 2: Discretionary trust with categories of beneficiary (children, grandchildren etc) where one beneficiary who is/will be in receipt of trust income. You must provide details for the income beneficiary in Part 3B.**

Note – Country of tax residence

Normally you are resident for taxation in the country in which you spend the majority of your time each year. However, some countries (eg the United States) may also treat an individual as resident for taxation based on their nationality or citizenship. As tax residence is determined by the country in which tax is paid, it is possible to be tax resident in more than one country.

– Tax identification type/number

If your country of tax residence is the UK or the Isle of Man your 'tax identification type' is your National Insurance number. For Guernsey, Jersey or Gibraltar it's your Social Security Number. If you are a US national/tax resident it's your US Tax Identification Number. For many European countries it's your National ID Number; for Greece and Portugal it's the Tax Identification Number; and for Italy it's the Fiscal Code.

- **For help** to work out where you are tax resident, or if you are unsure about your tax identification type/number, please consult a financial adviser or the information at www.oecd.org/tax/automatic-exchange.

Part 4 – Trust Registration

This section applies where the entity in Part 1 is a trust. For all other entity types, continue to Part 5.

To meet our anti-money laundering obligations, Quilter is required to obtain proof that a trust has been registered when processing applications from existing trusts or recording new trusts.

Tick one of the following:

A – The trust has been registered

Please confirm the following:

Unique Reference Number (URN) **OR** Unique Tax Reference (UTR):

You must include evidence of registration with this form

Tick here to confirm evidence is attached (see note below)

B – The Settlor has completed a Quilter trust document (includes a CIA designated account)

The trustees have 90 days from the date of the trust to register. They must provide evidence of registration to Quilter within 90 days of this date.

C – This trust is exempt from registration

No further action required. *Continue to Part 5.*

Note – How to get evidence of registration

The 'declared copy' initially produced after registration cannot be accepted as evidence. The official 'Proof of Registration' document is available via the trust's Government Gateway ID. You can use our guide to help you register and download evidence. It can be found here [Guide for Registering your Trust](#). For assistance accessing the proof of registration document, contact HMRC on 0300 123 1072.

Part 5 – Declaration and certification

This declaration can be made by all controlling parties or can be made by one controlling person on behalf of the entity. Alternatively, the financial adviser, as agent, may make this declaration on behalf of the entity.

The declaration is made by each person signing below.

1. I as a director, controller, trustee or person acting on behalf of the entity declare that the information provided in this Tax Declaration is, to the best of my knowledge and belief, accurate and that the statements made herein are true and complete.
2. I agree to notify you if any information contained in this Tax Declaration changes, for example where the controlling persons change. I understand that this may require a new Tax Declaration form to be completed.
3. I understand that the information collected in this Tax Declaration may be disclosed to the collecting institution's home state tax authority which may, under a relevant inter-governmental agreement, provide the information to an overseas tax authority.
4. **Personal information** – I confirm that:
 - a) I have read Quilter's privacy notice available at quilter.com/privacy concerning use of my personal information.
 - b) I have obtained the consent of any other party named in this application to use their personal data in accordance with Quilter's privacy notice.
5. For Trusts only.
 - a) I confirm that the information provided in Part 4 of this form is correct.
 - b) I agree to submit evidence of registration to Quilter either with this form or within 90 days of the trust's declaration date (unless exempt from registration).

By signing below I confirm that I have read the above declaration and, if a third party has completed this form on behalf of the account holder that all the information provided within it is correct.

Signed on behalf of
(entity name)

Signature:

Date

Print full name

Capacity in
which signing

Signature:

Date

Print full name

Capacity in
which signing

Signature:	<input type="text"/>	Date	<input type="text"/>
Print full name	<input type="text"/>	Capacity in which signing	<input type="text"/>
Signature:	<input type="text"/>	Date	<input type="text"/>
Print full name	<input type="text"/>	Capacity in which signing	<input type="text"/>
Signature:	<input type="text"/>	Date	<input type="text"/>
Print full name	<input type="text"/>	Capacity in which signing	<input type="text"/>
Signature:	<input type="text"/>	Date	<input type="text"/>
Print full name	<input type="text"/>	Capacity in which signing	<input type="text"/>

Part 6 – Confirmation of verification of identity ▶ *To be completed by the financial adviser*

1. I confirm that:
 - a) I have verified the identity of all parties referred to in this form, other than any listed in (e) below
 - b) the information in this form was obtained by me in respect of those parties
 - c) the evidence I have obtained to verify the identity of the relevant parties can be produced on demand and meets the standard of evidence set out within the guidance for the UK Financial Sector issued by the Joint Money Laundering Steering Group (JMLSG)
 - d) if any individual referred to in this form has changed address within the last three months, I can provide evidence on demand
 - e) I have not verified the identity of the following parties referred to in this form because they are exempt from verification under Money Laundering Regulations
 - f) this section is signed below by the person who has seen the documentary evidence (which may include an electronic identity check).
2. Tax information – based on the knowledge I have gained of the relevant parties, I have no reason to believe that the tax residency self-certification requires any follow-up action from me.

Financial adviser's signature	<input type="text"/>	Date	<input type="text"/>
Print name	<input type="text"/>	Position	<input type="text"/>
Email address	<input type="text"/>	Telephone	<input type="text"/>
Full name of regulated firm	<input type="text"/>	Financial Services number	<input type="text"/>



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