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TRUSTEES OF BOWERS SSAS C/O Pension Practitio.Com Ltd Daws House Daws Lane London NW7 4SD



Business Banking

Barclays Leicester LE87 2BB

0333 202 7476*

30 November 2017

Our Ref: CRS/20171128041426023457





Please send us your tax residency information

To comply with new tax regulations we're obliged to collect the tax residency information for TRUSTEES OF BOWERS SSAS and identify any accounts which may be reportable to the relevant tax authorities 2.

After a review of your account(s)³, we have identified that we do not hold certain information we need, particularly in relation to your tax residency and citizenship.

We appreciate that you may have previously provided some of this information to us, however, we need to confirm that we hold the correct current details for you in case your circumstances have changed.

What do you need to do

To ensure that we have your most up-to-date tax residency and citizenship details, please complete the self-certification form ⁴ enclosed with this letter and return in the prepaid envelope as soon as possible and no later than **30 December 2017**.

Guidance on completing the form is enclosed with this letter and further background on why we are required to request this information is available online at **barclays.com/AEOI**

If your business is considered a US Person⁵ under the US Internal Revenue Service Regulations, you will also need to complete a W-9 form. You can find and download this form at **barclays.com/AEOI**

If you have other accounts³ or services with us, you may receive requests for your tax residency and citizenship information from other parts of Barclays. Please respond to each request independently to ensure that we can meet our regulatory requirements and make sure we hold the correct tax residency information for you in relation to each account³.

What happens next?

Once we receive the self-certification form⁴ for TRUSTEES OF BOWERS SSAS, we will update our records. If we do not receive the completed self-certification form⁴ by **30 December 2017**, we may have to automatically include information about your account(s)³ in reports to the relevant tax authorities² based on other information we may hold regarding the account holder's residence, which may be incorrect for tax purposes.

You can get this in Braille, large print or audio by contacting any UK Barclays branch to advise us of your requirements.

Barclays Business is a trading name of Barclays Bank PLC. Barclays Bank PLC is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority (Financial Services Register No. 122702).

*Call charges may apply. Please check with your service provider. To maintain a quality service we may monitor or record phone calls.

Registered in England. Registered No. 1026167. Registered Office: 1 Churchill Place, London E14 5HP.

HPCRS006 10/17
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We're here to help

Please note that Barclays Bank PLC is not authorised or qualified to provide you with tax advice, so if you're not sure about your tax residency status, you may wish to contact a tax adviser or local tax authorities for further assistance.

You can find further information on the reporting of citizenship and tax residency information online at barclays.com/AEOI

Alternatively, if you have any questions about the forms or anything in this letter, please get in touch with our support team on $0333\ 202\ 7476*$ if calling from the UK, or $+44\ 333\ 202\ 7476*$ if calling from overseas (lines are open Monday – Friday $09:00-17:00\ GMT$).

Yours sincerely

Your Barclays Business Team

Notes

What are the tax regulations?

¹ The term "tax regulations" refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act, various agreements to improve international tax compliance entered into between the UK, the Crown Dependencies and the Overseas Territories, and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information, as implemented in the relevant jurisdictions.

What do they require Barclays to report?

² The regulations require us to report any accounts held directly or indirectly or which are owned or controlled by persons or entities not resident for tax purposes in the UK. The Common Reporting Standard came into effect on 1 January 2016 and in line with other financial institutions, we are legally obliged to collect customers' tax residency information and identify any accounts which may be reportable to local tax authorities, such as HM Revenue & Customs ("HMRC") in the UK. The local tax authority may then share this information with relevant tax authorities abroad under agreements between them. More information can be found on our website at barclays.com/FATCA under 'Customers'.

Accounts and who holds, owns, or controls them

³ The term "account" here refers to any depository account, any custodial account, and any equity or debt interest in a Foreign Financial Institution (FFI), other than interests that are regularly traded on an established securities market. The term "directly" vs "indirectly" refer to the difference between an account held directly by its beneficial owner and an account held by a 3rd party (i.e. Agent or other entity) on behalf of its beneficial owner. The term "owned" refers to the beneficial ownership of an account where the account holders possess the right to hold, use and enjoy the benefits of their account. The ownership can be shared between more than one account holder. The term "controlled" refers to responsibility for managing or otherwise controlling the activities related to the account. An account can be controlled without being owned.

⁴ The self-certification form has been produced to enable Barclays to obtain the required information needed to meet UK regulatory requirements.

When is someone generally considered a 'US Person'?

⁵ The term "US person" means:

For Individuals or sole traders, you will be a US Person if you are a US citizen or resident of the US for tax purposes under the US Internal Revenue Service regulations.

For entities:

- A US partnership
- A US corporation
- A US company or association created or organised in the US under US Law
- Any estate other than a foreign (non-US) estate
- Any trust if:
 - a court within the US is able to exercise primary supervision over the administration of the trust,
 - and one or more US persons have the authority to control all substantial decisions of the trust
- Any other person that is not a foreign (non-US) person. A foreign (non-US) person includes:
- Foreign (non-US) corporation
- Foreign (non-US) partnership
- Foreign (non-US) trust
- A foreign (non-US) estate
- Any other person that is not a US person.

Generally, the US branch of a foreign (non-US) corporation or partnership is treated as a US person for these purposes.



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Tax compliance - international exchange of information agreement Entity self-certification form

Tax regulations¹ require the collection of certain information about each account holder's tax residency and citizenship status.

Please complete, where applicable, the relevant sections below and provide any additional information as may be required. This form is intended to request information only where such request is not prohibited by local law. Please complete the form in blue or black ink.

In certain circumstances there may be a requirement to share this information with relevant tax authorities.



Please refer to the accompanying guidance notes when completing this form.

If you have any questions about how to complete this form, please contact your tax adviser or local tax authority.

If your organisation is resident in the United States² or dual resident, you should also provide a completed, signed and dated IRS Form W-9.

Part I - Entity organisation details Name of Account Holder:

(a) Legal Name of entity or organisation	(f) Mailing address (if different from above) Street
(b) Country of incorporation or organisation	
(c) Permanent residence address (do not use a P.O.box (unless this is your registered address) or an 'in care of address')	(g) Post code
	(h) Country
(d) Post code	
(e) Country	
(c) country	

Part II - Tax residency

f the organisation is not a Specified ³ Person in the country stated above, please tick box and detail your reason in the space provided below: For tax purposes; add the entity or organisation's Tax Identification Number (TIN) or functional equivalent in its country of residence for tax purposes is: Please note that it is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is available or has not yet been issued, please provide an explanation for this in the relevant box below. Enter the entity or organisation's Tax Identification Number (TIN) if the entity's country of residence for tax purposes has saised you with a TIN. The TIN is a combination of letters and/or numbers assigned to the entity or organisation by their country of residence (or its tax authorities) to identify the entity in the course of collecting taxes In some countries this may be a number that is specifically referred to as a TIN while other countries may use other numbers this is usually the number you would use for your tax returns) to identify their residents for tax purposes. If the entity does not have a TIN and its country issues TIN upon request then you cannot complete the form until you have obtained such TIN for TIN available? Please provide explanation below: In Country: TIN: Or TIN unavailable TIN: Or TIN unavailable TIN: Or TIN unavailable	hereby certify that the entity or organisation identified above is a resident of:			
For tax purposes; add the entity or organisation's Tax Identification Number (TIN) or functional equivalent in its country of esidence for tax purposes is: Please note that it is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is available or has not yet been issued, please provide an explanation for this in the relevant box below. Enter the entity or organisation's Tax Identification Number (TIN) if the entity's country of residence for tax purposes has saued you with a TIN. The TIN is a combination of letters and/or numbers assigned to the entity or organisation by their country of residence (or its tax authorities) to identify the entity in the course of collecting taxes In some countries this may be a number that is specifically referred to as a TIN while other countries may use other numbers (this is usually the number you would use for your tax returns) to identify their residents for tax purposes. If the entity does not have a TIN and its country issues TIN upon request then you cannot complete the form until you have obtained such TIN for TIN available? Please provide explanation below: In the entity or organisation is tax resident in more than one jurisdiction please complete the following section as appropriate. In the entity or organisation is tax resident in more than one jurisdiction please complete the following section as appropriate. Tin: Or TIN unavailable Tin: Or TIN unavailable Tin: Or TIN unavailable				
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3. Country: TIN: or TIN unavailable	. Country:	TIN:		or TIN unavailable
	2. Country:	TIN:		or TIN unavailable
1. Country: TIN: or TIN unavailable	3. Country:	TIN:		or TIN unavailable
	1. Country:	TIN:		or TIN unavailable
f no TIN is available, please provide explanation below:	f no TIN is available, please provide explanation below:			_
1. 2.	1.			
2. 3.	2. 3.			

Part III - Entity certification

Please note it is mandatory to complete either Section A or Section B (overleaf)

Section A - For a Financial Institution (FI) to complete

(1)	(a)	Fina	ncial Institution - Investment Entity	
		i.	An investment Entity located in a Non-participating Jurisdiction and managed by another Financial Institution. If you have ticked this box please complete the details for each Controlling Person in the Section C	
		ii.	Other Investment Entity	
	(b)	Fina	ancial Institution - Depository Institution, Custodial Institution or Specified Insurance Company	
(2)	(a)	If yo	ou have ticked 1(a) or 1(b) above, please provide, if held, your Organisation's Global Intermediary Identification nber (GIIN) obtained for FATCA Purposes:	
	you	ur bel	o not have a GIIN but you are sponsored by another entity which is carrying out due diligence for both US FATCA on half and is carrying out your due diligence as a third party service provider under the CRS, please provide their GIIN bace above and state their name:	
	(b)) If ui	nable to provide a GIIN, please tick the reason why your organisation does not have a GIIN:	
-		i. It	is a Participating Financial Institution in a IGA Partner Jurisdiction and has not yet obtained a GIIN	
		ii. It	is a Financial Institution that intends to apply for a GIIN but has not yet applied or has not yet received it	
		iii. It	t is an Exempt Beneficial Owner (i.e. an international organisation)	
		iv. I	t is a Certified Deemed Compliant Foreign Financial Institution (e.g. a registered charity)	
		v. It	is an Owner Documented Foreign Financial Institution	
		vi. I	t is a Non-Participating Foreign Financial Institution	
		vii.	Other (please state):	

Section B – For a Non-Financial Entity (NFE) to complete

(a) Active NFE - a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation If you have ticked (a), please provide the name of the established securities market on which the corporation is regularly traded: If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (a) is a Related Entity of: (b) Active NFE – a Government Entity or Central Bank (c) Active NFE – an International Organisation (d) Active NFE – other (Please refer to guidance for further details) If you are a Start-up company formed in the past 24 months, please provide your date of incorporation. Date	UK-CD/Gi	braltar Classification:	
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	COI	,	

Section C - Controlling Persons

Controlling Persons⁴ are the natural person(s) who exercise control over an entity.

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership).

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust

If you have ticked Section A (a) i or Section B (e) above, please complete the details for each Controlling Person in the section below (please continue on a separate sheet if necessary, signing, dating and attaching the sheet to this form) or attach completed Controlling Person forms for each Controlling Person:

Please choose the capacity/position of Controlling Person from this list - Controlling Person of:			
An entity or other legal person – control by ownership	a trust - other		
An entity or other legal person – control by other means	a legal arrangement (non-trust) – settlor-equivalent		
An entity or other legal person – senior managing official	a legal arrangement (non-trust) – trustee-equivalent		
a trust - settlor	a legal arrangement (non-trust) – protector-equivalent		
a trust - trustee	a legal arrangement (non-trust) – beneficiary-equivalent		
a trust - protector	a legal arrangement (non-trust) – other-equivalent		
a trust - beneficiary			

Controlling Persons - 1st

Capacity/ Position				
Surname:				
Title:			Permanent Reside	ntial Address:
First Name			Street:	
Middle Names(s):			Town:	
Date of Birth: (DD/MM/YYYY)			City:	
(55,)			Postal Code:	
Country of Birth:				
Please complete the fo	ollowing table for any country the Cor	ntrolling Person is c	onsidered a tax resid	ent.
1. Country:		TIN:		or TIN unavailable
2. Country:		TIN:		or TIN unavailable
3. Country:		TIN:		or TIN unavailable
4. Country:		TIN:		or TIN unavailable
If no TIN is available, p	lease provide explanation below:			
1. 2.				
3. 4.				

Controlling Perso	ris - Zriu			
Capacity/ Position				
Surname:				
Title:			Permanent Residential	Address:
First Name			Street:	
Middle Names(s):			Town:	
Date of Birth: (DD/MM/YYYY)			City:	
(00///////			Postal Code:	
Country of Birth:				
Please complete the follow	ring table for any country the Cont	rolling Person is c	onsidered a tax resident.	
1. Country:		TIN:		or TIN unavailable
2. Country:		TIN:		or TIN unavailable
3. Country:		TIN:		or TIN unavailable
4. Country:		TIN:		or TIN unavailable
1. 2. 3. 4.	e provide explanation below:			
Controlling Perso	ins - 3rd			
Capacity/ Position	115 510			
Surname:				
Title:			De la la la Desal de la	* 1.1
First Name	1		Permanent Residential	Address:
			Street:	
Middle Names(s): Date of Birth:			Town:	
(DD/MM/YYYY)			City:	
			Postal Code:	
Country of Birth:				
Please complete the followi	ing table for any country the Contr	rolling Person is co	onsidered a tax resident.	
1. Country:		TIN:		or TIN unavailable
2. Country:		TIN:		or TIN unavailable
3. Country:		TIN:		or TIN unavailable
4. Country:		TIN:		or TIN unavailable
	provide explanation below:			_
1. 2.				
3. 4.				

Part IV - Declaration and Signature

 I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Barclays Bank PLC setting out how Barclays Bank PLC or any other associated entities may use and share the information supplied by me.

I authorise Barclays Bank PLC to provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of Barclays Bank PLC for tax purposes, a copy of this form and to disclose to such tax authorities or such party any additional information that Barclays Bank PLC may have in its possession that is relevant to the entity's qualification for any benefits claimed on the basis of this Declaration.

I acknowledge and agree that information contained in this form and information regarding income paid or credited to or for the benefit of the account(s) set out above may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which the entity is resident for tax purposes.

2. I authorise Barclays Bank PLC to provide, directly or indirectly, a copy of this form and information relating to the account(s) set out above, as required by law, to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.

- 3. I certify that the entity named is the beneficial owner of all the income to which this form relates.
- 4. If signing on behalf of the Controlling persons, I undertake to notify them of the completion of this form and that their details may be reported to the tax authorities of the country in which they are resident for tax purposes.

If you have signed this on behalf of the account holder please indicate the capacity in which you have acted and provide your name and address here:

Capacity	
Full Name	
Address	

I undertake to notify Barclays Bank PLC of any change in circumstances that causes any information on this form to become incorrect and to provide a suitably updated form within **30 days of such change**.

I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

I certify that I have the capacity to sign for the entity identified in Part I of this form.

Sign	here:
Prin	t Name:
Date	(DD/MM/YYYY)

Information

¹ The term 'tax regulations' refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act, various Agreements to Improve International Tax Compliance entered into between the UK, the Crown Dependencies and the Overseas Territories, and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information, as implemented in the relevant jurisdictions.

² The definitions of these terms may be found in paragraphs §1.1471-1, §1.1471-5, §1.1471-6, §1.1472-1 and §1.1473-1 of the United States Internal Revenue Code. If the country in which your organisation is resident has signed an Intergovernmental Agreement (IGA) with the United States or with other relevant countries, please refer to the equivalent definitions in the relevant IGA and or the enabling legislation applicable to that country's IGA.

³ Specified Person

The term 'Specified Person' is defined by reference to local laws in the country where the entity is established. In the UK a 'Specified United Kingdom Person' means a person or entity who is resident in the UK for tax purposes, other than

- (i) A corporation the stock of which is regularly traded on one or more established securities markets:
- (ii) Any corporation that is a Related Entity of a corporation described in clause (i);
- (iii) A Depository Institution:
- (iv) A broker or dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United Kingdom;
- (v) a Government Entity;
- (vi) An International Organisation (examples of which include The International Monetary Fund, The World Bank, The International Bank for Reconstruction and Development and The European Community For a full list please see the relevant guidance under the Tax Regulations);
- (vii) A Central Bank; or
- viii) A pension scheme or other arrangement registered with HMRC under Part 4 of the Finance Act 2004

Similar definitions apply to entities in the US (Defined in the FATCA Regulations) and Crown Dependencies and Overseas Territories (as defined in the relevant Agreement to Improve International Tax Compliance with the UK

⁴Controlling person - An Entity is controlled by the persons or entities who hold at least 10% of the voting shares in the Entity or who are known to exercise significant influence over the policy, business and strategy of the Entity.



Tax Compliance – International Exchange of Information Agreement.

Entity self-certification form instructions

International Tax regulations require¹ the collection and reporting of certain information about each account holder's tax residency status.

These explanatory notes are to assist you in the completion of these forms and not intended to provide tax advice.

If you have any questions about how to complete this form, please contact your tax adviser.

Barclays Bank PLC cannot accept a form if we have reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.

It is the responsibility of the person completing the form to ensure that the information provided is complete and valid and, additionally, to provide Barclays Bank PLC with any additional documentation, information or replacement forms when requested or required.

You may provide this Self-Certification if:

- · you are the Beneficial Owner of the assets held in the account to which this form refers; or
- if you are authorised to complete the form on behalf of the Beneficial Owner.

Should you have multiple residencies, please make sure you provide the relevant information for each one, using additional pages if required.

If you have a US tax residency in addition to other tax residencies, you should provide a completed, signed and dated IRS form W9 in addition to this Self-Certification form.

Part I – Entity/Organisation Details

(a) Legal name of Entity or Organisation	(Mandatory) The full name of the Beneficial Owner must be provided. Beneficial Owner in this context means the entity or organisation that is entitled to the income for tax purposes and has the benefit thereof, taking into account the economic, legal, factual and other relevant circumstances under which the income is received; it does not mean a person who receives income as an agent, nominee or mere conduit for another person. Countries' views of the meaning of beneficial owners vary. Therefore you should consult available guidance to determine whether you are considered to be a Beneficial Owner.
(b) Country of Incorporation or Organisation	(Mandatory) If the entity is a corporation, enter the country (and the province, state or other sub-national division where relevant under national law) of incorporation. If it is another type of entity, enter the country (and province, state or other sub-national entity where relevant) under whose laws it is created, organised or governed. If you are a branch, this will be where your principal place of business is.
(c) Permanent Residence Address (Do not use a P.O. box (unless this is your registered address) or an 'in care of address')	(Mandatory) This address will be viewed by Barclays as the tax resident address of the Beneficial Owner unless another address can be substantiated. P.O. Boxes and "in care of addresses" will not be viewed as a permanent residence address.
regardy to the second of the s	P.O. Boxes may only be acceptable in very limited circumstances; for example, but not restricted to, countries in which Postal Box Addresses are common practice. If you intend to use such an address you should be prepared to provide supporting documentation.
(d) Postcode	(Mandatory) Post code, zip code or local equivalent.
(e) Country	(Mandatory) This should be recognised country in which your residence address is situated (e.g. the United Kingdom rather than e.g. England).
(f) Mailing Address (If different from above)	(Optional) This is the address to which correspondence should be sent if different from that of the permanent residency.

Part II – Tax Residency

I hereby certify that the entity or organisation identified above is a resident of:	(Mandatory) Enter the country where the entity or organisation is resident for tax purposes.
If the organisation is not a Specified Person in the country stated above, please tick box and detail reason in the space provided below	(If applicable only) The definition of a Specified Person will vary from U.S FATCA (including IGAs), CRS and Crown Dependency and Overseas Territories:
	CDOT Agreements: The term "Specified United Kingdom Person" means a person or Entity who is resident in the United Kingdom for tax purposes, and includes a person or Entity who is resident in both the United Kingdom and CD under the respective domestic law of each Party, other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) a corporation that is a member of the same affiliated group, as defined in Section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in (i)

above; (iii) a Depository Institution; (iv) a broker or dealer in securities, commodities, or derivative financial instruments (including notional principle contracts, futures, forwards, and options) that is registered as such under the laws of the United Kingdom; or (v) an exempt beneficial owner as defined in Annex U.S FATCA: The term "Specified U.S. Person" means a U.S. Person, other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code: (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vil) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (Ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; or (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code. CRS Specified Person (as referred to as a Reportable Person) The term "Reportable Person" means a Reportable Jurisdiction Person other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a Related Entity of a corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organization; (v) a Central Bank; or (vi) a Financial institution. Add the entity or organisation's Tax Identification Number (TIN) (Mandatory) It is mandatory to supply a Tax Identification or functional equivalent in its country of residence for tax Number (TIN) or functional equivalent if the country in which purposes is: you are tax resident issues such identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation in the box provided. Enter the entity or organisation's TIN under (a) if the entity's country of residence for tax purposes has issued you with a TIN. The TIN is the combination of letters and/or numbers assigned to the entity or organisation by its country of residence (or its tax authorities) to identify the entity for tax purposes. If no TIN available? Please provide explanation below: (mandatory if no TIN) When you are unable to provide a TIN. you must explain the reason why. (i.e. when you have not been issued a TIN, i.e. the jurisdiction

does not issue such ID),

If the entity or organisation is tax resident in more than one jurisdiction please complete the following section as appropriate.	(If applicable only) Please provide the details per above if the entity or organisation is tax resident in more than one jurisdiction. Parent entities are not required to provide details of branch residences as these will complete their own form. A branch that is the sole holder of an account is not required to provide details of other branches of the parent entity. Please continue on an additional page if required.
If no TIN available? Please provide explanation below:	(mandatory if no TIN) When you are unable to provide a TIN, you must explain the reason why. (i.e. when you have not been issued a TIN, i.e. the jurisdiction does not issue such ID),

Part III – Entity Certification

Section A – For a Financial Institution (FI) to complete	The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.
If your organisation is a FI, please complete (a) or (b) below as appropriate: Please note it is mandatory to complete either Section A or Section B.	(If applicable only Under FATCA, If your organisation is a Financial Institution (FI), the assumption will be that an FI will register with the IRS and obtain a GIIN unless it is able to certify that it is exempted from the Foreign Financial Institution (FFI) category. A GIIN is the identification number used to identify the FFI for FATCA registration purposes and U.S. information reporting purposes.
	Barclays Bank PLC is required to verify that the entity name and the GIIN match the IRS database once it is received.
africance and the second secon	If your status requires you to have a GIIN you must provide one. Failure to provide this in a timely manner may result in you being classified as a reportable entity and, where there is US income, in some circumstances there may be withholding applied to any payments.
An investment Entity located in a Non-participating Jurisdiction and managed by another Financial Institution. If you have ticked this box please complete the details for each Controlling Person in the Section C	"Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution"
	The term "Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution" means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.
	"Investment Entity managed by another Financial Institution"
	"An Entity is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of 'Investment Entity'.
	An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

Other Investment Entity	Tick if applicable
Financial Institution - Depository Institution, Custodial Institution or Specified Insurance Company	Tick if applicable
(2) (a) If you have ticked 1(a) or 1(b) above, please provide, if held, your Organisation's Global Intermediary Identification Number (GIIN) obtained for FATCA Purposes:	Insert GIIN provided by IRS
If you do not have a GIIN but you are sponsored by another entity which is carrying out due diligence for both US FATCA on your behalf and is carrying out your due diligence as a third party service provider under the CRS, please provide their GIIN in the space above and state their name.	Insert sponsoring entity/or third parties name and GIIN, if applicable.
 if unable to provide a GIIN, please tick the reason why your organisation does not have a GIIN: i. It is a Participating Financial Institution in a IGA Partner Jurisdiction and has not yet obtained a GIIN: ii. It is a Financial Institution that intends to apply for a GIIN but has not yet applied or has not yet received it: iii. It is an Exempt Beneficial Owner(i.e. an international organisation): iv. It is a Certifled Deemed Compliant Financial Institution (i.e. a registered charity): v. It is an Owner Documented Financial Institution: vi. It is a Non-Participating Financial Institution vii. Other (please state): 	(I) It is a Participating Financial Institution in an IGA Partner Jurisdiction and has not yet obtained a GIIN: If you are in the process of registering with the IRS but are waiting for a GIIN to be issued, you should complete "applied for" in (vii) Other. Once you have completed this status you have a maximum of 90 days to provide us with your GIIN. (ii) It is a Financial Institution that intends to apply for a GIIN but has not yet applied or has not yet received it: If you are in the process of registering with the IRS but are waiting for a GIIN to be issued, you should complete "applied for" in (vii) Other. Once you have completed this status you have a maximum of 90 days to provide us with GIIN. (iii)
	Exempt Beneficial Owner: The term "Exempt Beneficial Owner" includes: (i) a Governmental Entity; (ii) an International Organisation (iii) a Central Bank; or (iv) An approved entity that is exempt under the local legislation. (iv) It is a Certified Deemed Compliant Financial Institution (i.e. a
	registered charity): (v) Owner Documented Foreign Financial Institution (ODFFI)(Please note this classification is not applicable to CRS/CDOT): Under US FATCA, ODFFI classification is intended to apply to closely held Passive investment Vehicles that are investment Entities, where meeting the obligations under the Agreement would be onerous given the size of the entity. To be an ODFFI, the following requirements must be satisfied: The Financial Institution must not maintain a Financial Account for any Non-Participating Financial Institution; The Financial Institution must not be owned by, nor be a member of a group of Related Entities with any Financial Institution or Specified Insurance Company.

If you tick this box you will be required to provide supporting documentation. This can be either an owner reporting statement or an auditor's letter that the entity meets the requirements to be classified as an ODFI.

(vi)

Non-participating Foreign Financial Institution means a Financial Institution that has not agreed to comply with the due diligence requirements of FATCA and as a result has not registered on the IRS portal. Under US FATCA a NPFFI will be reported and any US source FDAP Income will be subject to 30% withholding.

An FI within a CRS participating jurisdiction/IGA jurisdiction should not be an NPFFI as compliance is required under local law.

Section B – For a Non-Financial Entities (NFE) to compl	
If your organisation is not a FI, please confirm your organisation's status below:	Organisations not classed as a Financial Institution
Active NFE	An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:
	An entity will be classified as Active NFE if it meets any of the following criteria:
	 a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income; b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market; c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing; d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle

- whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) the NFE is not yet operating a business and has no prior operating history, (a "start-up NFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution:
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) the NFE meets all of the following requirements (a "non-profit NFE"):
 - i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii) It is exempt from income tax in its jurisdiction of residence;
 - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v)the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

If you have ticked (a), please provide the name of the established securities market on which the corporation is regularly traded	Provide name of the established securities market where entity is listed.
If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the entity in (a) is a Related Entity of	Provide name of securities market that the related entity is listed.
Active NFE – a Government Entity or Central Bank	Tick if applicable
Active NFE – an International Organisation	Tick if applicable
Active NFE – other (Please refer to guidance for further details)	See definition of Active NFE above and tick if applicable.
If you are a Start-up company formed in the past 24 months, please provide your date of incorporation.	Insert date of entity's incorporation in the format DD/MM/YYYY
Passive NFE	Under the CRS a "Passive NFE" means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.
If your organisation is a resident of the UK Crown Dependencies or Gibraltar and your classification differs under UK Crown Dependencies/Gibraltar intergovernmental agreements then please add alternative classification below:	There are instances where an entities classification under CDOT may be different to that under US FATCA/CRS therefore please confirm your CDOT classification (if different), in the box provided.
Controlling Persons (please continue on a separate sheet if necessary, signing, dating and attaching the sheet to this form): If the Controlling Person(s) are specified US person(s) then they should additionally provide a W-9 form	Controlling Persons *Controlling person - An Entity is controlled by the persons or entities who hold at least 10% of the voting shares in the Entity or who are known to exercise significant influence over the policy, business and strategy of the Entity. (Please see below for definition of 'Control')
	"Controlling Persons" are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("Passive NFE") then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).
	In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.
	Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.
	In the case of a legal arrangement other, than a trust, "Controlling Person(s) means persons in equivalent or similar positions.

	"Control" "Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the
	Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.
If you have signed this on behalf of the account holder please indicate the capacity in which you have acted and provide your name and address here	
Capacity	Insert the capacity that permits you to sign on behalf of the account holder.
Full name	Insert Full name of the person signing on behalf of account holder
Address	Insert permanent address of the person signing on behalf of the account holder
Sign Here	Insert signature
Print Name	Print full name in block capitals
Date	Insert Date in format DD/MM/YYYY

¹ The term 'tax regulations' refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act, various Agreements to improve International Tax Compliance entered into between the UK, the Crown Dependencies and the Overseas Territories, and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information, as implemented in the relevant jurisdictions.

Definitions:

"Custodial Institution"

The term "Custodial Institution" means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

"Depository Institution"

The term "Depository Institution" means any Entity that accepts deposits in the ordinary course of a banking or similar business.

"FATCA"

FATCA stands for the U.S. provisions commonly known as the Foreign Account Tax Compliance Act, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

"Financial Institution"

The term "Financial Institution" means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company". Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

"Participating Jurisdiction"

A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS and that is identified in a published list.

"Reportable Jurisdiction"

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

"Resident for tax purposes"

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the following website: [OECD AEOI Portal]. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated

"Specified Insurance Company"

The term "Specified Insurance Company" means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

"TIN" (including "functional equivalent")

The term "TIN" means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for Entities, a Business/company registration code/number.