

Please refer to the accompanying explanatory notes/instructions and/or contact your tax advisor for help in completing this form

## Section 1 - Entity information

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Entity name

Registered address

Mailing address (if different from opposite)

Fenton House  
Elsworth Road  
Conington  
Cambridge  
Cambs  
CB23 4LN

Country of incorporation/organisation

Account number(s)

England

Company number 03258034

## Section 2 - Country of residence for tax purposes

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Please indicate ALL countries in which the entity is incorporated/organised for the purposes of that country's income tax and the relevant Tax Identification Number (TIN) or functional equivalent.

If the Entity is resident in the United States you must complete and return Internal Revenue Service (IRS) form W-9. Please list additional tax residencies in the table below. (Please continue on a separate if required)

Country

Tax Identification Number (TIN)

England

1215622201

Reason no TIN supplied

Country

Tax Identification Number (TIN)

Reason no TIN supplied

## Section 2 - Country of residence for tax purposes

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Please indicate ALL countries in which the entity is incorporated/organised for the purposes of that country's income tax and the relevant Tax Identification Number (TIN) or functional equivalent.

If the Entity is resident in the United States you must complete and return Internal Revenue Service (IRS) form W-9. Please list additional tax residencies in the table below. (Please continue on a separate if required)

Country

Tax Identification Number (TIN)

Reason no TIN supplied

Country

Tax Identification Number (TIN)

Reason no TIN supplied

## Section 3 - Entity classification for the purposes of FATCA or US IGAs

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The Entity will either be a Financial Institution (FI) or a Non-Financial Foreign Entity (NFFE). If you are an FI please complete section A below. If you are an NFFE please complete section B below to determine the status of the Entity.

### A - Please select the relevant classification

Participating Foreign Financial Institution

Registered Deemed Compliant (including  
Reporting Model 1 FI)

#### (a)

If you have registered as an FI please provide your Global Intermediary Identification Number (GIIN) If you are a Sponsored Investment Entity please provide the GIIN of your sponsoring FI)

Global Intermediary Identification  
Number (GIIN)

Please confirm who the GIIN belongs to:

Own

Sponsoring

Name of Sponsor

#### (b)

The Entity has applied, or is going to apply, for a GIIN (but has not yet received it)

The Entity is an 'Exempt Beneficial Owner' (e.g. International Organisations)

The Entity is a 'Certified or otherwise Deemed Compliant FI' (e.g. UK registered charity or UK registered charitable trust)

The Entity is a "Non-Participating FI

Other reason (Please specify)

## Section 3 - Entity classification for the purposes of FATCA or US IGAs

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### B- The Entity is NOT a Financial Institution

If the Entity is not an FI, it will be considered to be an NFFE. It can be an Active, Passive, Direct Reporting or Sponsored Direct Reporting NFFE.

Please note that the concepts of a “Direct Reporting NFFE” and a “Sponsored Direct Reporting NFFE” are only applicable to the UK-US Agreement. Please confirm the status of the entity according to UK regulations:

Active NFFE

XX

Passive NFFE

Direct Reporting NFFE

Sponsoring Direct Reporting NFFE

If you've selected **Direct Reporting NFFE** above  
please provide the NFFE's GIIN

If you've selected **Sponsoring Direct Reporting  
NFFE** above please provide the GIIN of the  
NFFE's sponsoring Entity

## Section 4 - Entity Classification under the Common Reporting Standard

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Please tick one box only

Financial Institution (inc. Non-Reporting Financial Institutions)

A professionally managed Investment Entity outside of a CRS Participating Jurisdiction (please complete section 5 also)

Active Non-Financial Entity which is regularly traded on an established securities market, a Governmental Entity or an International Organisation

Active Non-Financial Entity not listed above

Passive Non-Financial Entity (please complete section 5 also)

Section 5 - ‘Passive NFFE’ Controlling Persons Self-Declaration of Residency

Please for each controlling persons, confirming ALL countries of tax residency and ALL Tax Identification Numbers for EACH controlling person. If a controlling person is a US Person, they should additionally complete and return IRS form W-9.

Name

Address

Date of Birth

/

/

Place of birth (Town & Country)

Phone number

For the purpose of taxation I am a resident in the following countries and my tax identification number (TIN) is set out below or I have indicated that a TIN is unavailable.

Country	Tax Identification Number (TIN)	No TIN
Country	Tax Identification Number (TIN)	No TIN
Country	Tax Identification Number (TIN)	No TIN

Name

Address

Date of Birth

/

/

Place of birth (Town & Country)

Phone number

For the purpose of taxation I am a resident in the following countries and my tax identification number (TIN) is set out below or I have indicated that a TIN is unavailable.

Country

Tax Identification Number (TIN)

No TIN

Country

Tax Identification Number (TIN)

No TIN

Country

Tax Identification Number (TIN)

No TIN

Name

Address

Date of Birth

/

/

Place of birth (Town & Country)

Phone number

For the purpose of taxation I am a resident in the following countries and my tax identification number (TIN) is set out below or I have indicated that a TIN is unavailable.

Country

Tax Identification Number (TIN)

No TIN

Country

Tax Identification Number (TIN)

No TIN

Country

Tax Identification Number (TIN)

No TIN



## Section 6 - Declaration

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1. I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.
2. I undertake to advise interactive investor promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide an updated declaration within 30 days of such a change in circumstances.
3. I am aware that in certain circumstances interactive investor will be obliged to share this information with the UK tax authorities, who may pass it on to other tax authorities.

Name

Capacity

Stephen Brown

Director

Signature

Date

2 2 / 1 2 / 2 0 2 0

Completion of the Form

- 1 You must complete sections 1,2,3 and 4.
- 2 Depending on your answers to Sections 3 and 4, you may also need to complete Section 5.
- 3 You must complete and sign the “Declaration Section”.

Background

- 4 The UK International Tax Compliance Regulations 2015 are now in force. These replace and consolidate the previous provisions in respect of the UK agreements with the United States of America, Gibraltar, Isle of Man, Jersey and Guernsey, whereby Financial Institutions (FIs) are required to establish the tax residency of account holders. For the specific purposes of the UK/US agreement, this also includes US citizens.
- 5 From 1st January 2016, these regulations will also cover the CRS [Common Reporting Standard]. This is a single global standard for the automatic exchange of information between tax authorities. To date, more than 40 countries have signed up to this.
- 6 HMRC may share this information with the corresponding tax authorities of these other jurisdictions. The type of information shared may include account balances, income payments and gross proceeds. You can find more details about these agreements and regulations at: <https://www.gov.uk/government/collections/automatic-exchange-of-information-agreements>
- 7 Should you wish to find more details on the CRS Agreement, you can do so at: <http://www.oecd.org/tax/oecd-releases-full-version-of-global-standard-for-automatic-exchange-of-information.htm>
- 8 The scope of Entity types for this purpose includes, but is not limited to:
  - Corporations
  - Partnerships
  - Pension Funds
  - Charities and non-profit organisations

Purpose of the Self-Certification Form

- 9 We require all Entities to Self-Certify their status and tax residency in order to comply with regulations. For all Entities declared as a Passive NFFE (Non-Financial Foreign Entity) then we also require those same details of any Controlling Persons.
- 10 A new Self-Certification is required following any relevant change of circumstance.

Detail

Section 1: Entity Information

- Entity Name: Enter the full name of the Entity (the account holder).
- Registered Address: Enter the permanent address where the Entity is resident including the postal code and country.
- Mailing address: Please enter the mailing address (if different from the registered address).
- Country of Incorporation/Organisation: If the Entity is a corporation enter the country of incorporation. If it is another entity type enter the country under the laws in which it is created.
- Account Number(s): Where you are a new client you will not have an account number unless you hold additional accounts with Interactive investor. Where you are an existing client please include all relevant account numbers.

Section 2: Country of Residence for Tax Purposes

UK legislation requires Interactive investor to collect certain information about each client’s tax residence(s), and determine whether we are obliged to submit certain account information to UK tax authorities, who may pass it on to other tax authorities. Please indicate ALL countries in which the Entity is resident for tax purposes and the associated tax identification numbers in the table provided.

‘Tax residence’ is determined by the laws of the relevant local jurisdiction, and may depend on factors such as the place of incorporation, organisation, management and control, or other factors.

If you are unsure as to which country your Organisation is resident in for tax purposes please contact your tax advisor.

- Country of Tax Residency: Please indicate ALL countries in which you are resident for the purposes of that country’s income tax. If you have more than one country of tax residence, please list each one separately. If you are a US citizen or resident in the US for tax purposes, please do not complete this form, rather complete and return IRS (Internal Revenue Service) form W-9.
- Tax Identification Number(s): Enter the tax reference number that your country of residence for tax purposes has issued you. Where a country does not issue a Tax Identification Number a “functional equivalent” may be used. For an entity it would include a business or company registration number or other similar form of identification.

Section 3: Entity classification for the purposes of FATCA or US IGAs

In general, the definition of a ‘Financial Institution’ is met by depository, 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 per cent of the entity’s total gross income, and its assets are managed by a discretionary asset manager. If you are unsure about the Entity’s classification for these purposes please contact your tax advisor.

Note; the below terms are as defined in section §1.1471 of the United States Treasury Regulations (adopted pursuant to US legislation commonly known as FATCA). However, if you are based in a country that has signed an IGA with the Internal Revenue Service (IRS) or any other jurisdiction’s tax authority, there will also be equivalent ‘FATCA’ regulations issued by your local tax authority.

If the Entity fits the definition of ‘Financial Institution’ please complete Section A of the form (“The Entity is a Financial Institution”). If the Entity is a NonFinancial Foreign Entity (NFFE) please complete Section B of the Form.

A - The Entity is a Financial Institution

Where the Entity is an FI, Interactive investor is obliged to verify that the Entity is a “compliant” FI. One way to verify that is to obtain a ‘Global Intermediary Identification Number’ (GIIN) from the Entity which Interactive investor will validate against the IRS FFI Portal.

- a Please provide the respective GIIN, if either of the two cases below apply:

i The Entity has registered as a “Financial Institution” with the US IRS, Please provide the Entity’s GIIN

ii The Entity is a ‘Sponsored Investment Vehicle - please provide the GIIN of the sponsoring entity

This category is very similar to the ‘Sponsored Investment Entity’ under i. above. The difference is that a Sponsored Investment Vehicle does not need to register with the IRS and obtain a GIIN. Only the sponsoring FI will have to register with the IRS. Please provide the GIIN of the sponsoring FI. For more information, please see section 2.24 of HMRC’s UK-US Guidance Notes.

Please confirm whether it is the GIIN of the Entity (“Own”) or the GIIN of the Sponsoring FI: If it is the Entity’s GIIN, please tick the relevant box and if it is the GIIN of the Sponsoring FI please tick the relevant box and also put the name of the Sponsor in the relevant box.

If you have provided a GIIN you should proceed to the “Declaration Section” at the end of the form.

b If the Entity cannot provide a GIIN, please tick the reason why:

i The Entity has applied, or is going to apply, for a GIIN but has not yet received it

Whilst most FIs will have applied and received a GIIN there may be cases where the FI is in the process of applying but not yet received it. If this is the case please tick this box.

Entities that have already registered as Foreign Financial Institutions (FFIs) will appear on the IRS FFI list at <http://apps.irs.gov/app/fatcaFfiList/ffiu.jsf>.

ii The Entity is an ‘Exempt Beneficial Owner’

Examples of this category include Foreign Governments and their agencies, offices of certain International Organisations and UK Governmental Organisations.

For a full list of exempt beneficial owners, please see the relevant section of HMRC’s UK-US Guidance Notes.

iii The Entity is a “Certified or otherwise Deemed Compliant FFI”

The most common example for this category is a UK registered charity. For other examples, see section the relevant section of HMRC’s UK-US Guidance Notes.

iv The Entity is a “Non-Participating FI”

The Entity may be a Non-Participating FI if it is located in a jurisdiction that does not have an IGA with the US and the FI has not entered into a FATCA Agreement with the IRS. See relevant section of HMRC’s UK-US Guidance Notes. Please note that ticking this box will increase the amount of withholding tax deducted where the entity receives US sourced income. We may also be obliged to report details of this account to HMRC.

v Other reason (please specify)

Please explain in the box if there is another reason why you believe that the Entity does not require a GIIN. As with iv. above this will increase the amount of withholding tax deducted from the Entity’s US sourced income and we may also be obliged to report details of this account to HMRC.

c The Entity is NOT a Financial Institution

If the Entity is not a Financial Institution, it will be a ‘Non-Financial Foreign Entity’ (“NFFE”). An NFFE is either an active or passive NFFE.

Active NFFE: The most common example of an Active NFFE is a Trading Company that meets certain conditions such as an active income test.

The criteria for determining an Active NFFE are in the relevant section of HMRC’s UK-US Guidance Notes.

Passive NFFE: If your organisation is not an Active NFFE or an FI, it will be a Passive NFFE and you should tick the relevant box.

Direct Reporting NFFE: The US Regulations introduce a new category of Passive NFFE, a Direct Reporting NFFE. It will be treated as an Exempt Beneficial Owner and must to report certain information about its direct or indirect substantial US owners. The NFFE will also be required to register with the IRS to obtain a GIIN.

Sponsored Direct Reporting NFFE: The US Regulations also allow an Entity to sponsor one or more Direct Reporting NFFEs (Sponsored Direct Reporting NFFEs).
- Section 4 - Entity Classification under the Common Reporting Standard
- Financial Institution - The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.
- Non-Reporting Financial Institution - The term “Non-Reporting Financial Institution” means any Financial Institution which is:
- a a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;

b a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;

c any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in (a) or (b) above, and is included in the list of Non-Reporting Financial Institutions provided to the European Commission by the UK;

d an Exempt Collective Investment Vehicle; or

e a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.
- Active Non-Financial Entity - The term “Active NFE” means any NFE that 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. In these circumstances, the Entity will be a Passive NFE

e the NFE is not yet operating a business and has no prior operating history, 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 Entity is a non-profit organisation
- Passive Non-Financial Entity - A Passive NFE is any Non-Financial Entity that is not an Active NFE, or an Investment Entity that is not a Participating Jurisdiction Financial Institution.
- Investment Entity - The term “Investment Entity” means any Entity:
- a which primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

i trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index

ii instruments; transferable securities; or commodity futures trading;

iii individual and collective portfolio management; or otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or

b the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph A(6)(a) of the EU Directive on Administrative Co-operation 2014/107/EU An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph A(6)(a), or an Entity’s gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for the purposes of subparagraph A(6)(b), if the Entity’s gross income attributable to the relevant activities equals or exceeds 50 % of the Entity’s gross income during the shorter of:

i the three-year period ending on 31 December of the year preceding the year in which the determination is made; or

ii the period during which the Entity has been in existence.
- Participating Jurisdiction - The term “Participating Jurisdiction” means a jurisdiction which has an agreement in place to exchange information in accordance with the OECD Common Reporting Standard.
- Section 5: Passive NFFE Controlling Persons Self-Declaration
- If you have declared the Entity to be an FI or ‘Active NFFE’ in Section 3 or 4 – you do not need to complete this section.
- Otherwise, the Entity will be considered a ‘Passive NFFE’.
- UK legislation based on international tax exchange agreements requires Interactive investor to identify all controlling persons of a ‘Passive NFFE’, determine their tax residences, and determine whether we are obliged to submit certain account information regarding such controlling persons to UK tax authorities, who may pass it on to other tax authorities.
- Therefore, section 5 needs to list all “controlling persons\*” in the table provided.
- The term “Controlling Persons” means the natural persons who exercise control over an entity and shall be interpreted in a manner consistent with the
- Recommendations of the Financial Action Task Force (FATF). Please refer to the following link: <http://www.fatf-gafi.org/topics/fatfrecommendations/documents/internationalstandardscombatingmoneylaunderingandthefinancingofterrorismproliferation-thefatfrecommendations.html>. A controlling ownership interest depends on the ownership structure of the company.
- \*Interactive investor will require you to notify all controlling persons with a 10 per cent or greater ownership.
- Name: Enter the full name of the controlling person(s).

Country of Tax Residency: Enter in full the name of the country in which you are resident for tax purposes.

Address: Enter the permanent residential address. Your permanent residence address is the address in the country where you claim to be resident for the purposes of that country’s income tax.

Tax Identification Number: Enter the tax reference number that your country of residence for tax purposes has issued you. Where a country does not issue a Tax Identification Number a “functional equivalent” may be used. For an individual this would include, for example, a social security number (such as in Guernsey, Jersey, Gibraltar) or national insurance number (such as in the Isle of Man), or personal identification number or a resident registration number.

Country of birth: Enter the country in which you were born. Abbreviations may be used. For example, individuals born in the United Kingdom may enter “UK”.

Date of Birth: Enter date of birth in the following format DD/MM/YY.
- Section 6: Declaration
- Please ensure you sign and date this section.
- Brokerage Services provided by Interactive Investor Services Limited, incorporated in England and Wales with company number 2101863. Registered office: Exchange Court, Duncombe Street, Leeds, LS1 4AX. Authorised and regulated by the Financial Conduct Authority (Financial Services Register Firm Reference Number 141282). Member of the London Stock Exchange and NEX Exchange.

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