

# Tax Status Declaration Form – Individual - Guidance notes

## Guide to completing the tax status declaration

### General information

The following information is intended to guide you through the document.

Please note:

- Please send us back a signed original completed form
- We **can't** complete any of the fields in the form on your behalf

There's an FAQ at the end of this guide to help explain why we are writing to you.

**Please note that we give you these supporting notes and guidance for reference purposes only. They don't constitute tax advice; we can't give you that. International tax can be complicated and you could have tax obligations in more than one country. If you are in any doubt we recommend you get independent tax advice to help you complete the form accurately.**

### Tax status declaration – individual

#### Please use these guidance notes to support you in completing the form

Parts 1, 2 and 3 are mandatory, so you need to complete them in full.

#### Part 1 – Customer identification

Please use your family name/surname(s) and first/given name as it appears on your ID card/passport.

Please provide the details of your permanent residency address. Permanent residence address is the address in the country of which you claim to be a resident for purposes of that country's income tax.

#### Part 2 – Tax residency and tax citizenship information

Please ensure that the country(ies) in which you are a citizen and resident for tax purposes and your tax identification number (TIN) – or equivalent – are provided.

**Please note:** Tax residence relates to where you live, and the citizenship relates to where you were born or the country of your passport. You can be tax resident in one country and a citizen of another. Each country has its own rules on tax residence. Please refer to the link below to find rules that are applicable to you:

[OECD Tax Residency Guide](#)

Where you do not have a TIN, we need to understand why this is. For example, you are born or reside in a jurisdiction that does not issue TINs (e.g. the Cayman Islands) or are in the process of obtaining a TIN (in which case, you would need to provide it to us once you've obtained it).

If you are born or reside in a jurisdiction that issues TINs we will ask you for further clarification.

We need to know where you are born and where you are currently a tax resident, if this has changed, or if you have been tax resident in more than 1 country in the last calendar year. If your tax residency has changed or been in more than one country, please list all. For example:

Country	TIN	Initial if TIN unavailable	Tax resident for the past calendar year (Y/N)	If your tax residency has changed in the last calendar year please provide dates below	
				From	To
UK	123456789	<input type="checkbox"/>	Y	01/01/2015	30/06/2015
Australia	987654321	<input type="checkbox"/>	Y	01/07/2015	Present

### Part 3 – Declaration and Signature

This section is mandatory and must be signed by an individual who is listed as an authorised signatory on our records for the account and has the capacity to sign for the entity.

#### Additional Information

##### Who can certify documents?

Your supporting documentation can be certified by any one of the following:-

1. A member of staff at your local branch, your relationship manager or private banking manager (if applicable)
2. A lawyer or solicitor who is listed on a law society or bar association website
3. An accountant who is listed on the Institute of Chartered Accountants or Association of Chartered Accountants website

If you choose to speak to branch staff or a relationship/private manager, please bring this document with you so they can post it all for you.

##### Certification guidance notes: for lawyers, solicitors or accountants

Please take a black and white copy of each page of the original document (including blank pages). Certifying each page of the copy by including:

- Certification statement(s)
  - 'I certify that this document is a true copy of the original seen document.'
  - 'I certify that the photograph is a true likeness of the named person.' (where photo identification is provided)
- Certifier's signature, full name (printed in capital letters) and date of certification
- Details of the certifier's position or the capacity in which they are signing
- Details of the name of the regulating body of the certifier
- Details of the certifier's registration number issued by the regulating body (if applicable)
- The certifier's contact information in case we have a query

##### Posting the documentation

Once you have certified the documents, please put them (including any certified translations where appropriate) in the envelope and post it back to us.

You may want to keep a copy of the documentation you send to us for your own tax records.

## Frequently asked questions

### **Why do I need to complete a tax status declaration (TSD)?**

We've a legal requirement to identify customers' tax residencies and tax statuses. This is because local tax authorities have signed international agreements to share information for tax reasons. This information can include name, address, tax number, account number(s), gross amount of interest paid/received and the balance or value of the account(s).

### **When will I be asked to complete a tax status declaration?**

The law states that we are required to identify customers' tax residencies and tax statuses. To do this we may require new customers to complete a TSD when opening an account with us. If your circumstances change please let us know and we may require you to complete this form again. That could be changing your address etc.

### **What happens if I do not provide a completed tax status declaration?**

If you don't give us the required TSD we are required under law to provide some of your details to the relevant tax authority as someone who has not replied - providing the form will help us to decide if we need to share your information or take you out of scope.

### **When might you have to send back or reject the forms?**

Altering the documents would mean we'd have to send them back to you. For example:

- If you cross out any information, including the pre-printed text
- If you over-write any information, or use correction fluid to change the content
- If you have not completed all the mandatory sections of the form
- If you haven't submitted all the additional documentation you've been asked for
- If the person signing the form is not listed as an authorised signatory on our records for the account or does not have the capacity to sign on your behalf