

Part 1: Account Holder Details

A: Legal Name of Entity/Branch

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B: Country of Incorporation or Organisation

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C: Registered Office Address

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D: Correspondence Address

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E: Triodos Account Number(s)

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F: UK Entity Identifier(s)

If your Entity is tax resident in the United Kingdom, please provide your Companies House registration number, Unique Taxpayer Reference (UTR), and/or Charity registration number or the reason for not having one:

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G: Entity Tax Information

Please indicate **all** countries in which the entity is a tax resident.

Is the Entity **solely** a tax resident in the UK? Yes No

If no, please provide the other countries of Tax Residency and Tax Identification Numbers (TIN), below:

Country of tax residency	Tax identification number

If a country of tax residency does not issue a TIN or you are otherwise unable to obtain a TIN, please state the reason:

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If there are more than five tax residencies, please complete on a separate page.

Part 2: Entity Type

Please select your entity type by ticking **one** of the following (A - G)

2.1 Financial Institutions

Financial Institution		
A	Investment Entity (also tick i. or ii., below)	
i.	An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution <i>(Note: if ticking this box please also complete Part 3: Controlling Persons of Passive NFEs below)</i>	
ii.	Other Investment Entity	
B	Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company	
Global Intermediary Identification Number (GIIN)		
Please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes. If not provided, please explain the reason.		

2.2 Non-Financial Entities (NFE's)

If the entity is **not** a financial institution, please complete the following section by ticking one of the Active NFE types (C – F) or Passive NFE (G).

For information on whether your entity is an Active or Passive NFE, please see the glossary.

Active NFE		
C	Active NFE – a corporation whose stock is regularly traded on an established securities market (or a corporation which is a Related Entity of such a corporation.)	
	<i>If you have ticked (c), please state the name of the established securities market on which the corporation is regularly traded (see glossary):</i>	
	<i>If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (c) is a Related Entity of:</i>	
D	Active NFE – a Government Entity or Central Bank	
E	Active NFE – an International Organisation (Intergovernmental or supranational organisation)	
F	Active NFE – other than (C)– (E)	
Passive NFE		
G	Passive NFE <i>(Note: if ticking this box please also complete Part 3: Controlling Persons of Passive NFEs below)</i>	

If you have not ticked 2.1A(i), or 2.2G above you can move to section 4.

Part 3: Controlling Persons of Passive NFEs

If you have ticked **2.1A(i)**, or **2.2G** above, you must confirm any non-UK tax residenc(ies) of the *Controlling Persons* (see glossary for definitions). Otherwise, you do not need to complete this section.

A: Do any controlling persons hold tax residenc(ies) outside the UK? Yes No

B: Are any of the Controlling Persons a US Person? (see glossary for definition) Yes No

If you have ticked **yes to A or B**, please provide tax residency details for controlling persons, below:

First Controlling Person				
Name		Address		
Country of birth	US Person? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(if yes, provide US TIN below)</small>	Town/City of birth	Date of birth	Controlling Person Type (see below*)
Tax Residenc(ies) If more than 3, list on a separate page.		Tax Identification Number (TIN) If more than 3, list on a separate page.		
If a country of tax residency does not issue a TIN or you are otherwise unable to obtain a TIN, please state the reason:				

Second Controlling Person				
Name		Address		
Country of birth	US Person? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(if yes, provide US TIN below)</small>	Place of birth	Date of birth	Controlling Person Type (see below*)
Tax Residenc(ies) If more than 3, list on a separate page.		Tax Identification Number (TIN) If more than 3, list on a separate page.		
If a country of tax residency does not issue a TIN or you are otherwise unable to obtain a TIN, please state the reason:				

Third Controlling Person				
Name		Address		
Country of birth	US Person? <input type="checkbox"/> Yes <input type="checkbox"/> No (if yes, provide US TIN below)	Place of birth	Date of birth	Controlling Person Type (see below*)
Tax Residenc(ies) If more than 3, list on a separate page.			Tax Identification Number (TIN) If more than 3, list on a separate page.	
If a country of tax residency does not issue a TIN or you are otherwise unable to obtain a TIN, please state the reason:				

Fourth Controlling Person				
Name		Address		
Country of birth	US Person? <input type="checkbox"/> Yes <input type="checkbox"/> No (if yes, provide US TIN below)	Place of birth	Date of birth	Controlling Person Type (see below*)
Tax Residenc(ies) If more than 3, list on a separate page.			Tax Identification Number (TIN) If more than 3, list on a separate page.	
If a country of tax residency does not issue a TIN or you are otherwise unable to obtain a TIN, please state the reason:				

If there are more than four controlling persons, please continue on another sheet.

***Types of controlling persons:**

- a. Controlling Person of a legal person – control by ownership
- b. Controlling Person of a legal person – control by other means
- c. Controlling Person of a legal person – senior managing official
- d. Controlling Person of a trust – settlor
- e. Controlling Person of a trust – trustee
- f. Controlling Person of a trust – protector
- g. Controlling Person of a trust - beneficiary
- h. Controlling Person of a trust – other
- i. Controlling Person of a legal arrangement (non-trust) – settlor-equivalent
- j. Controlling Person of a legal arrangement (non-trust) – trustee-equivalent
- k. Controlling Person of a legal arrangement (non-trust) – protector-equivalent
- l. Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent
- m. Controlling Person of a legal arrangement (non-trust) – other-equivalent

Part 4 - 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 Triodos Bank UK Ltd setting out how Triodos Bank UK Ltd may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be reported to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise Triodos Bank UK Ltd within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Part 3), and to provide Triodos Bank UK Ltd with a suitably updated self-certification and Declaration within 90 days of such change in circumstances.

Authorised representative 1

First and Middle name(s)	[_____]
Title	[_____]
Last Name	[_____]
Signature	<div style="border: 1px solid black; height: 60px; width: 100%;"></div>
Capacity	[_____]

Authorised representative 2 (if required)

First and Middle name(s)	[_____]
Title	[_____]
Last Name	[_____]
Signature	<div style="border: 1px solid black; height: 60px; width: 100%;"></div>
Capacity	[_____]

Part 5: Glossary

Authorised representative

An authorised representative is authorised to sign statements or conclude contracts on behalf of the entity. The authorised representative is determined by the legal form of the entity appointed by the entity itself.

Controlling Person (or Beneficial owners)

A Controlling Person is a natural person who exercises control over an entity. In the case of a Trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force.

Entity

The term "Entity" means a legal person or a legal arrangement such as a trust.

Established securities market / Recognised stock exchange

An established securities market / recognised stock exchange is a stock exchange which is officially recognised or ratified by a government institution of the country in which the stock exchange is incorporated. The stock exchange should be under the supervision of this governmental body. A stock exchange is considered established if a meaningful quantity of stock is being traded annually.

FATCA

FATCA is an abbreviation of Foreign Account Tax Compliance Act. This United States tax legislation is aimed at identifying U.S. Persons that have an account or financial assets outside of the United States. The government of the UK has concluded an agreement with the government of the United States with respect to the exchange of information regarding:

- U.S. Persons in the UK, and
- UK taxpayers in the United States.

Financial institution (FI)

The term "financial institution" means an entity that falls into one of the following categories pursuant to the UK/US intergovernmental agreements (IGA):

A Custodial Institution – any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if 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) a 3 year period that ends on December 31 (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;

A Depository Institution – any entity that accepts deposits in the ordinary course of a banking or similar business;

An Investment Entity – any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer: 1) trading in money market instruments (cheques, bills, certificates of deposit, derivatives etc.) foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; 2) individual and collective portfolio management; or 3) otherwise investing, administering or managing funds or money on behalf of other persons; or

A Specified Insurance Company – 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.

If you are uncertain whether the entity is a financial institution, please consult a tax adviser or visit www.irs.gov.

GIIN (Global Intermediary Identification Number)

The GIIN is a global reference number of the United States tax authorities (IRS). The IRS will assign this number to financial institutions and certain other entities for identification purposes. You may request this number via www.irs.gov.

HMRC

HMRC means His Majesty's Revenue and Customs.

IRS:

The Internal Revenue Service is the tax authority in the USA.

Listed on a stock exchange

An entity is considered to be listed on a stock exchange if at least 50% of the securities of the entity are regularly traded on an established securities market.

NFE / NFFE

Under Common Reporting Standard (CRS) terminology a NFE is a 'non-financial entity' which means an entity which is not a financial institution. Under IRS terminology, these are known as a 'non-financial foreign entity's' (NFFE).

Criteria for determining an Active NFFE

An **Active** NFFE is defined as any NFFE that meets one of the following criteria. A **Passive** NFFE is one that does not meet the following criteria:

- Less than 50% of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 per cent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.
- The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity, the stock of which is traded on an established securities market.
- The NFFE is organised in a US Territory and all of the owners of the payee are bona fide residents of that US Territory.
- The NFFE is a non-US Government, a political subdivision of such non-US Government (which, for the avoidance of doubt, includes a state province, county, or municipality), or a public body performing a function of such non-US Government or a political subdivision thereof, a government of a US Territory, an international organisation, a non-US central bank of issue, or an entity wholly owned by one or more of the foregoing.
- Substantially all of the activities of the NFFE 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. However, the Entity will not qualify as an Active NFFE if it functions (or holds itself out to be 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 NFFE.
- The NFFE 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 NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE.
- The NFFE 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.
- The NFFE primarily engages in financing and hedging transactions with, or for related entities that are not Financial Institutions, and 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.
- The NFFE is an "Excepted NFFE" (excluding Direct Reporting NFFEs and sponsored Direct Reporting NFFEs) as described in relevant US Treasury Regulations; or
- The NFFE meets all of the following requirements

- 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
- It is exempt from income tax in its country of residence;
- It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- The applicable laws of the Entity's country of residence or the Entity's formation documents do not permit any income or assets of the Entity 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 Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and
- The applicable laws of the Entity's country of residence or the Entity's formation documents require that, upon the Entity'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 Entity's country of residence or any political subdivision thereof.

Non-participating Financial Institution (FI)

The term non-participating FI means a financial institution other than:

- a financial institution that is participating according to FATCA regulations;
- a deemed-compliant FI,
- a registered deemed-compliant FI,
- an owner documented FI, or
- an exempt beneficial owner.

Non-Participating Jurisdiction

A country that has not agreed to automatically exchange the information set out in the CRS is a referred to as non-participating jurisdictions. Importantly, the United States of America is a non-participating jurisdiction.

Passive income

The term "passive income" means the portion of gross income that consists of:

1. Dividends, including dividend substitute payments (income equivalent to dividend);
2. Interest;
3. Income equivalent to interest, including substitute interest and amounts received from or with respect to a pool of insurance contracts if the amounts received depend in whole or part upon the performance of the pool;
4. Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
5. Annuities;
6. The excess of gains over losses from the sale or exchange of property that gives rise to passive income described in items 1 to 5;
7. The excess of gains over losses from transactions (including futures, forwards, and similar transactions) in any commodities, but not including: (i) Any commodity hedging transaction described in section 954(c)(5)(A) of the U.S. Revenue Code, determined by treating the entity as a controlled foreign corporation; or (ii) Active business gains or losses from the sale of commodities, but only if substantially all the foreign entity's commodities are property described in paragraph (1), (2), or (8) of section 1221(a) of the U.S. Revenue Code;
8. The excess of foreign currency gains over foreign currency losses;
9. Net income from "notional principal contracts". These are financial instruments that provide for the payment of amounts by one party to another at specified intervals calculated by reference to a specified index upon a notional principal amount in exchange for specified consideration or a promise to pay similar amounts (NB: in the UK this would normally be a swap);
10. Amounts received under cash value insurance contracts; or

11. Amounts earned by an insurance company in connection with its reserves for insurance and annuity contracts.

The list above is not exhaustive. A complete overview of passive income can be found on www.irs.gov and www.hmrc.gov.uk. If you are uncertain whether income is passive income, please consult a tax adviser.

Regularly traded securities

An equity or debt interest will be considered to be regularly traded if it is listed on a recognised stock exchange. As such, HMRC will treat the term "regularly traded on an established securities market" as having the meaning given in section 1005(3) ITA 2007. A "recognised stock exchange" includes the London Stock Exchange, Alternative Investment Market (AIM) and PLUS.

Subsidiary

A subsidiary is an entity that is directly or indirectly controlled by the holding company (this also includes subsidiaries of subsidiaries).

U.S. Person

The term "U.S. Person" means a U.S. citizen or resident individual, a partnership or corporation organised in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. This definition shall be interpreted in accordance with the U.S Internal Revenue Code.

TIN (Tax/taxpayer identification number)

The 'Taxpayer Identification Number' (TIN), which is also known as 'U.S. federal taxpayer identification number', is used by the IRS as an identification number for tax administration. This number can be requested via www.irs.gov.

More information is available about identification numbers and the process to request these numbers on www.irs.gov.