

# Individual Self - Certification Form

## Dear RBS Customer

Thank you for choosing the Royal Bank of Scotland plc (RBS) for your new account.

As part of our account opening procedures, we must advise you that RBS may be required to disclose certain information, including the name, address, tax number, account number(s) and the balance or value of the account(s) of customers and/or beneficial owner(s) from certain countries to the local tax authority. The local tax authority may share this information with the applicable tax office where international agreements are in place. This is required to meet FATCA and CRS tax regulatory requirement.

### What does this mean for me?

Customers are required to provide Self-certification Form for tax reasons so that we can identify who may be affected by this sharing of information.

By returning the tax documentation to us you are deemed to be providing your consent for RBS to process and store the data (including personal data) contained within the documentation, on RBS internal systems located in the UK. Your local data privacy requirements will still be met.

### What do I need to do now?

You will need to complete the Self-certification Form attached and return it and any tax documentation mentioned with the account opening forms provided separately.

The Self-certification Form includes links to the Internal Revenue Service (IRS) website where you can download US tax forms (in the Forms and Publications Section) and find guidance notes on how to complete them.

If you are not sure how to complete the documents requested, we suggest that you obtain independent tax advice to help you decide as the information you provide to RBS may affect the amount of tax you pay in other countries as a result of this information being shared.

### What do I need to do next?

Please make sure that you return the completed Self-certification Form, and if appropriate, any US tax documents with your account opening forms.

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

### What happens next?

We will review the document(s) that you return to us and contact you if we require further information.

Thank you.

**RBS Tax Operations**

**Note: Please refer to appendix for specific FATCA and CRS tax definitions and links**

# Individual Self - Certification Form

(Please complete parts 1-3 in BLOCK CAPITALS. Fields marked as \* are mandatory)

## Part 1 – Identification of Individual Account Holder

### A. Name of Account Holder:

First Name: \*

Middle Name:

Last Name or Family Name: \*

Father's Name: \*

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### B. Date of Birth\*(dd/mm/yyyy): \_\_\_ / \_\_\_ / \_\_\_\_

C. Place of Birth

Town or City of Birth(if required by local law)\*

Country of Birth\*

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### D. Please tick the relevant option: \* US Person Non – US Person

Definition of US Person is any US citizen (by birth or US passport) or US resident (by Green Card or residence within the US)

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## Part 2 – Country of Residence for Tax Purposes and related Taxpayer Number or equivalent number (“TIN”)

Please complete the following table indicating (i) where the Account Holder is tax resident (I.e. where they are liable to pay tax) and (ii) the Account Holder’s TIN for each country indicated.

If the Account Holder is tax resident in more than three countries please use a separate sheet

If a TIN is unavailable please provide the appropriate reason **A, B** or **C** where indicated below:

**Reason A** - The country where the Account Holder is liable to pay tax does not issue TINs to its residents

**Reason B** - The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

**Reason C** - No TIN is required. (Note. Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)

	Country of tax residence*	PAN / TIN / Equivalent Tax number	If no TIN available enter Reason A, B or C
1			
2			
3			

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason **B** above.

1	
2	
3	

### Part 3 – Declarations 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 the Financial Institution setting out how that Financial Institution 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 provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I acknowledge that RBS will process and store the data including personal data contained within this documentation on RBS internal systems located in the UK and/or in other relevant locations. In connection with such exchange/disclosure, RBS may also be required to disclose some or all of the data to its branches, affiliates and subsidiaries outside the UK and/or in other relevant locations for storage and/or processing.

I certify that I am the Account Holder (or am authorised to sign for the Account Holder) of all the account(s) to which this form relates.

**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 the Financial Institution within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide the Financial Institution that maintains the account with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature: \* \_\_\_\_\_

Print name: \* \_\_\_\_\_

Date: \* \_\_\_\_\_

**Note:** If you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity: \* \_\_\_\_\_

## Appendix

**Note:** These are selected definitions provided to assist you with the completion of this form. Further details for Foreign Account Tax Compliance Act (FATCA) can be found at <https://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-FATCA>

and details for Common Reporting Standard (CRS) can be found within the OECD “Common Reporting Standard for Automatic Exchange of Financial Account Information” (the “CRS”), the associated “Commentary” to the CRS, and domestic guidance. This can be found at the following link <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

If you have any questions then please contact your tax adviser or domestic tax authority.

**“Tax Regulations”** The term “tax regulations” refers to regulations created to enable automatic exchange of information and include FATCA, various Agreements to Improve International Tax Compliance entered into between India and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information [as implemented in the relevant jurisdictions].

**“Account Holder”** The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

**“Specified US Person”** The term “Specified US Person” 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 those countries’ IGAs.

**“Financial Account”** A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

**“Participating Jurisdiction”** A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard.

**“Reportable Account”** The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person

**“Reportable Jurisdiction”** A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

**“Reportable Person”** A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

**“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. Further details of acceptable TINs can be found at the following link <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

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 individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.