

## Self-Certification for Trusts

Under automatic exchange of financial account information

All trusts must complete sections A, B, C, D and F and may also need to complete section E and/or the Annex.

Financial Institutions are required under UK law to review and collect details of accounts held by all account holders and to report details about US persons and those who are tax resident outside the UK. We, Vartan Ravenscroft, have to ascertain whether there are any reportable US persons (section C) or other reportable non-UK tax residents (section D)

Please refer to the accompanying explanatory notes and glossary and/or contact your tax advisor to help complete this form.

### SECTION A: TRUST INFORMATION

Trust name (full)	
Address (including postcode and country)	
Account number(s)*	

\* For Vartan Ravenscroft to complete

### SECTION B: TRUST TAX RESIDENCY

Please indicate ALL countries in which the trust is resident for tax purposes and the relevant Tax Identification Number (TIN) or Functional Equivalent.

If the Trust is resident in the United States you must also complete and return form W-9 and include any additional tax residencies in the table below.

Country of tax residency	Tax Identification Number (TIN)	No TIN*

\*If you ticked the "no TIN" box, please explain below why you do not have a TIN:

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**SECTION C: TRUST CLASSIFICATION FOR THE PURPOSES OF FATCA**

Under FATCA, any non-US Trust will either be a Financial Institution (FI) or a Non-Financial Foreign Entity (NFFE/NFE)\*. If you are an FI please complete section C1 below and if you are an NFE please complete section C2 below to determine the status of the Trust. You will also need to complete section D.

\* For the rest of this form "NFFE" will be referred to as "NFE" (Non-Financial Entity), the term used in the CRS (see section D below).

**C1. The Trust is a Financial Institution**

(a) The Trust is able to provide a Global Intermediary Identification Number (GIIN)

- i) The Trust has registered as an FI (including 'Sponsored Investment Entity') - please provide the Trust's GIIN; or
- ii) The Trust is 'Trustee documented' - please provide the Trustee FI's GIIN; or
- iii) The Trust is a 'Sponsored closely held Investment Vehicle' - please provide the GIIN of the sponsoring FI

Please provide your GIIN here: \_ \_ \_ \_ \_ . \_ \_ \_ \_ . \_ \_ \_ \_ \_

(b) If unable to provide a GIIN, please give a reason by ticking one of the boxes below:

- i) The Trust is an 'Exempt Beneficial Owner' (eg. UK registered pension scheme)
- ii) The Trust is a 'Certified or otherwise Deemed Compliant FI' (eg. UK registered charitable trust)
- iii) The Trust is a Non-Participating FI
- iv) Other reason (please specify below):

**C2. The Trust is NOT a Financial Institution**

If the Trusts is not an FI, it will be considered to be an NFE. It can be an Active or Passive NFE. Under FATCA, Passive NFEs also have the option of being a Direct Reporting or Sponsored Direct Reporting NFE.

Please note that the concepts of a "Direct Reporting NFE" and a "Sponsored Direct Reporting NFE" are only applicable to FATCA and do not apply to the CRS.

<b>Active NFE</b>		Please complete sections D and F	
<b>Passive NFE</b>		Please complete sections D, E and F	
a) Direct Reporting NFE	Please provide the NFE's GIIN	_ _ _ _ _ . _ _ _ _ . _ _ _ _ _	
b) Sponsored Direct Reporting NFE	Please provide the GIIN of the NFE's Sponsoring Entity	_ _ _ _ _ . _ _ _ _ . _ _ _ _ _	

**Please now complete section D overleaf**

**SECTION D: TRUST CLASSIFICATION FOR THE PURPOSES OF THE COMMON REPORTING STANDARD (CRS)**

Please tick one of the boxes below:

(a) The Trust is a Managed Investment Entity

(More than 50% of the Trust's gross income is attributable to investment activities AND the Trust has appointed a Financial Institution to manage its assets (in part or in whole) on a discretionary basis).

(b) The Trust is a Financial Institution (other than a Managed Investment Entity)

(c) The Trust is a Non-Reporting Financial Institution (i.e. Governmental Entity)

(d) The Trust is an Active NFE

(e) The Trust is a Passive NFE - if you tick this box please complete Section E below

If you have ticked (a) or (b) above you may be responsible for reporting any reportable persons to your local tax authority that are tax resident in a Reportable Jurisdiction.

**SECTION E: 'PASSIVE NFE' CONTROLLING PERSONS SELF-DECLARATION OF TAX RESIDENCY**

Please complete this section **only** if

- i. you have declared the Trust to be a 'Passive NFE' in sections C or D, or
- ii. the Trust is a Managed Investment Entity tax resident in a jurisdiction that is not a Participating Jurisdiction (see glossary).

**Please could you list in the table on Page 4** each Controlling Person, confirming ALL countries of tax residency and ALL Tax Identification Numbers for EACH Controlling Person. If a Controlling person is a US citizen, US Green Card holder, or US resident, you must include United States in this table along with his/her US Tax Identification Number.

**SECTION F: DECLARATION SECTION (TO BE COMPLETED BY ALL TRUSTS)**

- 1) I confirm that as per UK guidance I am authorised to sign this form and that the information provided is, to the best of my knowledge and belief, accurate and complete.
- 2) I undertake to advise Vartan Ravenscroft promptly of any change in circumstances which causes the information contained herein to become incorrect or incomplete and to provide Vartan Ravenscroft with an updated declaration within 30 days of such a change in circumstances.
- 3) I am aware that in certain circumstances Vartan Ravenscroft will be obliged to share information with UK tax authorities, who may pass it on to other tax authorities.
- 4) If the Trust is classified as a Passive NFE I can confirm that I have provided information relating to all Controlling Persons in the table on page 4.

Signature:

Print name:

Date:

Capacity:

**SECTION E: 'PASSIVE NFE' TABLE**

Please could you list in this table each Controlling Person, confirming ALL countries of tax residency and ALL Tax Identification Numbers for EACH. If a Controlling Person is a US citizen, US Green Card holder, or US resident, you must include United States in this table along with his/her US Tax Identification Number.

Full name	Type of Controlling Person	Country of Tax Residency	Permanent residence address (including postcode and country)	Tax Identification Number or Functional Equivalent	Country of birth	Place of birth	Date of birth (DD-MM-YY)

**Disclaimer** Vartan Ravenscroft is a trading name of A Vartan Limited (AVL) (FCA number 609277) whose registered office address is at The Singing Men's Chambers, 19 Minster Precincts, Peterborough, PE1 1XX. AVL is authorised and regulated by the Financial Conduct Authority. All calls to AVL will be recorded and monitored for training and security purposes.

Ravenscroft is a trading name of Ravenscroft Limited (RL) (company number 42906) and Ravenscroft Investment Management Limited (RIML) (company number 49397) both of which have their registered office addresses at P.O. Box 222, 20 New Street, St Peter Port, Guernsey, GY1 4JG. The business address for Ravenscroft Limited Jersey office is PO Box 419, First Floor, Weighbridge House, Liberation Square, St Helier, Jersey JE2 3NA.

RL is licensed and regulated by the Guernsey Financial Services Commission to conduct investment business and the Jersey Financial Services Commission to conduct investment and funds services business.

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