

Declaration for a Legal Entity

Please write in (black) ink and use block capitals.

This form collects information for both professional and non-professional trusts, such as family trusts.

Entity details

Entity/trust name

Policy number(s)

Where multiple policies are owned by the Entity, please provide the policy numbers on a separate sheet, including the Entity's status for each policy i.e. exempt as UK pension, or registered as a Financial Institution.

1 In relation to this policy, is the Entity:

A financial institution (including a professionally managed trust)?

If Yes, please state your Global Intermediary Identification number (GIIN), if available.

Is the Entity a financial institution (including a professionally managed trust) but does not have a GIIN?

If Yes, please specify the reason. ¹

A registered UK pension scheme? ²

If you ticked any of the above, you do not need to fill out the rest of the form.

A registered charity?

An actively trading non-financial institution? ³

A non-trading investment body? ⁴

Other? (please specify)

Entity details (continued)

2 Please list the country or countries in which the Entity is resident for tax purposes, together with any tax identification number(s)/ tax reference number(s), if relevant.

Country 1	<input type="text"/>	Country 2	<input type="text"/>
Tax identification number/Tax reference number	<input type="text"/>	Tax identification number/Tax reference number	<input type="text"/>
Country 3	<input type="text"/>	Country 4	<input type="text"/>
Tax identification number/Tax reference number	<input type="text"/>	Tax identification number/Tax reference number	<input type="text"/>

If you have left any of these boxes blank, please give a reason.

3 If the Entity is a non-trading investment body, such as a non-professionally managed trust/family trust or investment holding company, for each Controlling Person* identified as part of Anti-Money Laundering (AML)/Know Your Customer (KYC), please list the Controlling Person's details and the country or countries in which they are tax resident⁵, their nationality or nationalities, together with any tax identification number(s)/tax reference number(s) that may be relevant.

* A Controlling Person can be a Settlor, Trustee, Protector, Beneficiary or Shareholder⁶.

	Controlling Person 1	Controlling Person 2
Title	Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Other <input type="text"/>	Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Other <input type="text"/>
Full name	<input type="text"/>	<input type="text"/>
ID card/passport number	<input type="text"/>	<input type="text"/>
Nationality	<input type="text"/>	<input type="text"/>
Date of birth (DD/MM/YYYY)	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Full address	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>

Please list all countries in which you are tax resident. Please provide your tax identification number/tax reference number for each country.

If you are a US citizen or hold a US passport or green card, you will be considered tax resident in the US even if you live outside the US.

Please include your US tax identification number in this section.

Country 1	<input type="text"/>	Country 2	<input type="text"/>
Tax identification number/Tax reference number	<input type="text"/>	Tax identification number/Tax reference number	<input type="text"/>
Country 3	<input type="text"/>	Country 4	<input type="text"/>
Tax identification number/Tax reference number	<input type="text"/>	Tax identification number/Tax reference number	<input type="text"/>

If you have left any of these boxes above blank, please give a reason.

What makes this individual a Controlling Person?

<input type="text"/>	<input type="text"/>
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Entity details (continued)

	Controlling Person 3	Controlling Person 4
Title	Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Other <input type="text"/>	Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Other <input type="text"/>
Full name	<input type="text"/>	<input type="text"/>
ID card/passport number	<input type="text"/>	<input type="text"/>
Nationality	<input type="text"/>	<input type="text"/>
Date of birth (DD/MM/YYYY)	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Full address	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Please list all countries in which you are tax resident. Please provide your tax identification number/tax reference number for each country. If you are a US citizen or hold a US passport or green card, you will be considered tax resident in the US even if you live outside the US. Please include your US tax identification number in this section.	Country 1 <input type="text"/>	Country 2 <input type="text"/>
	Tax identification number/Tax reference number <input type="text"/>	Tax identification number/Tax reference number <input type="text"/>
	Country 3 <input type="text"/>	Country 4 <input type="text"/>
	Tax identification number/Tax reference number <input type="text"/>	Tax identification number/Tax reference number <input type="text"/>
If you have left any of these boxes above blank, please give a reason.	<input type="text"/>	
What makes this individual a Controlling Person?	<input type="text"/>	<input type="text"/>

Please use an additional sheet, if required.

Important notes

If you have any questions on how to complete this form, please speak to your tax or legal adviser.

- For a financial institution that will not have a GIIN, the reason is required. In particular, please set out:
 - whether the Entity is a trustee documented trust
 - a deemed compliant financial institution
 - owner documented financial institution
 - non-participating financial institution.
- Under legislation, there is no need for UK-registered pension funds to obtain a GIIN.
- This includes trading companies.
- This includes all non-trading investment bodies, for example family trusts (other than those with professional trustees) and also investment holding companies.
- Tax residency rules for Entities vary from country to country, and can be complex. For instance, companies will often be tax resident in the country where they are incorporated, as well as any other countries in which they conduct business, while trusts may need to consider where their trustees are resident. If there is doubt about where an Entity is tax resident, professional advice may be required.
- Controlling Persons – for a trust, this includes Settlor, Trustee, Protector (if any) and absolute beneficiaries. For any other Entity, it includes a shareholder and any other natural person exercising ultimate control over the investment.
A shareholder's or beneficiary's details only need to be included if they own, or are entitled to, at least 25% of the trust property.

Important notes (continued)

The relevant competent tax authority has entered into a number of inter-governmental agreements to share tax information, where applicable, with the tax authorities in other territories. The requirement to collect information about each customer's tax residence and nationality is part of domestic legislation and as a financial services company we are legally obliged to collect it. We are asking for your tax residency, tax identification number (where applicable) and nationality and will record this information on our records.

The information that we will report to the relevant competent tax authority is:

- Your name, address, jurisdiction of tax residence, tax identification number and date of birth
- Your Friends Provident International policy/contract number
- The balance or value of your account/policy at the end of the calendar year or at the date the policy/contract was surrendered/encashed
- The sum of any withdrawals taken within the relevant reporting year.

Declaration

I agree to notify Friends Provident International immediately if any of this information changes in the future.

I understand that information collected or held by Friends Provident International, whether contained in this certification or otherwise, is provided and may be held, used or disclosed to other members of Aviva Group, including subsidiaries. I understand that Aviva Group may be required by law to transfer information to relevant tax authorities anywhere in the world and that this transfer will be done without any further prior notification. I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I am aware that deliberate tax evasion is a criminal offence. I am responsible for my own tax affairs and I hereby declare that I understand my personal tax obligations and responsibilities and I have complied with all legal requirements to make declarations to tax authorities and pay the tax that I owe. As appropriate and necessary, I have taken, or will take, legal advice in relation to my tax affairs and in particular, my tax obligations as they apply to this application.

Signature

(This could be signed by a Controlling Person of a trust or company for example)

Signing on behalf of

Name (block capitals)

Position

Date

Friends Provident International is unable to advise on these matters and cannot be held responsible for incorrect information provided in this self-certification and any consequences of this.

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