

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:

- All 3 parts are mandatory, so you need to complete them **all** in full
- Please send us back a signed original completed form along with any supporting documents requested
- 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.

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

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.

Please also advise us of the country of birth and your date of birth (DDMMYYYY)

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 one country in the last calendar year. If your tax residency has changed or been in more than one country, please list all.

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..

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. A registered accountant who is listed on the Institute of Chartered Accountants or equivalent recognised professional body
4. Embassy official consulate or high commission.

If you choose to speak to branch staff or a relationship/private manager, please bring this letter with you, the return cover sheet and prepaid envelope 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. 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've certified the documents, please put them (including any certified translations where appropriate) in the prepaid envelope with the return cover sheet 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.

What is a Tax Identification Number (TIN)?

A Taxpayer Identification Number (TIN) is a generic term for the unique reference held for an individual or entity by Tax authorities. For example this might be your National Insurance number or Social Security Number for individuals. For entities, this might be your Employer Identification Number, Unique Business Reference or Corporation Tax Number. Other examples can be found via [Tax identification numbers \(TINs\) webpage](#).

What information do I need to send?

If the Bank has contacted you by letter you will need to complete the tax status declaration (TSD) form. The letter will also set out what information is required from you.

If you agree with the information outlined in the letter you are only required to return the completed form to confirm this as being correct.

If the information isn't correct you will need to provide evidence of where you are a tax resident or a citizen, guidance on what documentation is required can be found via [Identification and Residency document](#).

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

- If you have not completed all the mandatory sections of the form
- If the TIN is missing without explanation or in an invalid format
- If you haven't submitted all the relevant additional documentation you've been asked for, e.g. certified copy of passport etc.
- If the form isn't signed and dated correctly
- 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
- Altering the documents would also 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