 Sutton Coldfield Charitable Trust

Lingard House, Fox Hollies Road,

Sutton Coldfield, B76 2RJ

Registered Charity No 218627

**Self-certification form for organisations in receipt of grants from charities that are Financial Institutions under the Common Reporting Standard (CRS)**

Organisation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Entity status (see notes) Financial institution

 Non-financial institution:

****

Active

Passive

****

Jurisdiction(s) of tax residence: UK

 Other

If other specify:

Jurisdiction(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Tax Identification Number(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Recipient**: **Authorised signatory**

**Dated:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

This information together with the amount of any grant may be reported to HMRC if required under the AEOI agreements and may be transferred to the government of another territory in accordance with a relevant agreement.

**Please return completed form to: Sutton Coldfield Charitable Trust**

 **Lingard House**

 **Fox Hollies Road**

 **Sutton Coldfield**

 **B76 2RJ**

**NOTE**

An entity is any Financial Institution or Account Holder that is not a natural person This includes companies, partnerships, trusts, foundations, associations and other legal arrangements. An unincorporated association is an entity, even if all its members are natural persons.

**Financial Institution**

An entity that is a:

* Custodial Institution;
* Depository Institution;
* Investment Entity; or
* Specified Insurance Company

**Investment entity**

**Active investment entity**

An entity that primarily conducts as a business for or on behalf of a customer (i.e. generates at least 50% of its total gross income from) one or more of the following:

* Trading in money market instruments;
* Foreign exchange;
* Exchange, interest rate and index instruments;
* Transferable securities;
* Commodity futures trading;
* Individual and collective portfolio management;
* Otherwise investing, administering or managing funds or money on behalf of other persons.

**Managed investment entity**

An entity where at least 50% of its income is attributable to investing, reinvesting or trading in financial assets managed in whole or part by a Financial Institution on a discretionary basis.

In both cases the 50% test is in respect of:

* The three year period ending on 31 December in the year preceding that in which its status as in investment entity is to be determined; or
* The period in which the entity has been in existence if shorter.

**Non-Financial Entity (NFE)**

Any Entity that is not a Financial Institution.

**Active Non-Financial Entity**

A Non-Financial Entity with less than 50% of its income from passive income sources (from investing in assets rather than activities carried on in the normal course of a trade or business); a publicly traded NFE, or non-profit NFE.

A non-profit NFE is a not for profit organisation established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes, or as a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated for the promotion of social welfare. In all cases the organisation must be exempt from income tax and its income and assets cannot be applied other than for the express purposes for which the organisation is established.

All UK charities that are not financial institutions are Active NFEs irrespective of their income sources.

**Passive Non-Financial Entity**

A Non-Financial entity that is not an active NFE. It also includes an Investment Entity within the definition of a Managed Investment Entity that is resident in a Non-Participating Jurisdiction.