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

**Instructions for charities using this form**

Charities that qualify as Financial Institutions for the purposes of CRS will have to carry out due diligence to determine the tax residence of their grant holders or any directors or members of an incorporated charity that holds a debt or equity interest, and potentially report this information to HMRC.

This form is designed to assist you in identifying and gathering the reportable information you may not already hold about your grantees which are individuals. Example questions and text are offered as suggestions, but the wording can be adapted to suit your needs and audiences.

The information required in this form can be ascertained electronically or on paper. If you choose to do it on paper, you may wish to ask grant holders to put their initial next to any errors and corrections. If you choose to do it electronically, ensure that you have a system in place to check the information is that of the grant holder, and that you can easily provide a hard copy to HMRC if requested.

**Data protection**

HMRC guidance requires that you notify your account holders that the data provided in this form may be shared with HMRC, who may subsequently share it with tax authorities in other jurisdictions. You are also required to hold the information given for up to six years. Note that you do not require consent from grant holders for their information to be shared. In light of this, you may wish to inform recipients of your data protection policy, or indicate where it may be found.

Your charity may also wish to highlight that you are obliged to collect this data in order to comply with international tax regimes designed to combat tax evasion, for example:

*This form is required as part of compliance with international tax compliance regulations. The Common Reporting Standard (CRS) obliges [insert charity name] to obtain details of your Tax Residence.*

**Human rights**

If you believe that sharing the data collected in this form will put the human rights of the individual at risk, you can apply to HMRC to have the data withheld from the exchange (redacted). The application form can be found [here](https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim406000). If you are working in a sensitive human rights context, you may wish to discuss this with your grant holders.

**Individuals under 18**

If the grant holder being required to self-certify is under 18, you may consider whether the parent/legal guardian should sign the form on their behalf (if under 12 years), or whether the individual should sign the form and their parent/legal guardian should countersign (if aged 12-17).

**Data required**

If you do not already assign identifying numbers or codes to your grant holders, you may wish to consider such a system for self-certification forms. HMRC may require such a number to be reported.

**Personal details**

Mr \_\_\_ Mrs \_\_\_ Miss \_\_\_ Ms \_\_\_ Other (specify) \_\_\_

Surname \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Other names \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Residential status**

Address line 1 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 2 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 3 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 4 OR overseas country \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Postcode \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Tax details**

*If you would like assistance with completing this section, seek independent advice from a tax specialist prior to completing this document.*

**Tax information sharing**

*Under international tax compliance regulations [insert charity name] may be required to disclose some of the information you provide: this primarily depends upon where you are tax resident. Where we are obliged to do so, we will provide this information to HMRC who will in turn exchange this information with tax authorities in other jurisdictions in which you are tax resident.*

*Please note that the United States of America is not a participating jurisdiction.*

**Tax residencies**

Please detail all countries in which you are resident for tax purposes, as well as your local tax number(s) for each.

|  |  |  |
| --- | --- | --- |
| Countries of tax residence | Tax number e.g. National Insurance number, Tax Identification Number, social security number. | No tax number held\* (tick if applicable) |
|  |  |  |
|  |  |  |
|  |  |  |

No country of tax residence\* \_\_\_\_

\* Please provide an explanation where no tax residence or tax number is held (tax number will be required once available):

*Please note that even if you are not currently paying tax in a country, this does not necessarily mean you are not a tax resident in that country. You may be tax resident but not have been issued a tax number or hold a functional equivalent. Please ensure the correct position is detailed above.*

**Additional tax information**

**Please give any additional addresses that are relevant to your tax residency status**

Address line 1 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 2 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 3 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address line 4 OR overseas country \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Postcode \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Declaration and signature**

I confirm that the details I have provided are correct to the best of my knowledge and belief and I agree to notify [insert charity name] of any changes in the information provided. I understand that if I do not provide information and supporting documentation regarding any change in information within 30 days, [insert charity due diligence policy, e.g. We will write to account holder requesting the relevant or additional information / we reserve the right to award the grant on approval from the Board].

Signature of individual or parent/legal guardian if individual under 12 years.

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

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of parent/legal guardian if individual is aged 12-17 years.

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

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Disclaimer**

*Please note that although ACF has tried to ensure all the information is correct, we do not guarantee the accuracy of these pages and any person using information contained in them does so entirely at their own risk. See our website for more information. If you have any doubts about your duties under CRS, please refer to the* [*guidance*](https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim404700)*, seek professional advice, or* *contact HMRC**.*