

CERTIFICATION OF TAX COMPLIANCE

[insert name of Financial Intermediary]
[insert address of Financial Intermediary]

Reference: [insert reference]

SELF-CERTIFICATION OF TAX COMPLIANCE MADE BY OR ON BEHALF OF

.....^[1] ("THE RELEVANT PERSON")

WITH REGARD TO:

.....^[2] ("THE RELEVANT PROPERTY")
HELD, ADMINISTERED OR MANAGED BY:

.....^[3] ("THE FINANCIAL INTERMEDIARY"
WHICH EXPRESSION SHALL INCLUDE THEIR LAWFUL SUCCESSORS OR ASSIGNEES)

Dear Sirs

1. You have identified the Person named above as a "relevant person" in accordance with the provisions of the Memorandum of Understanding signed by the Government of the Principality of Liechtenstein and the United Kingdom tax authority, Her Majesty's Revenue & Customs ("HMRC"), on 11 August 2009 ("the MoU") and subsequent implementing legislation passed in Liechtenstein⁴ ("the Implementing Legislation"). I acknowledge that, by reason of your status as a "financial intermediary" (as defined in the MoU), you are under a duty to obtain evidence that a relevant person with "relevant property" in Liechtenstein (as defined in the MoU) is: (i) not liable to tax in the United Kingdom ("UK") or (ii) compliant with their UK tax obligations in relation to such relevant property.
2. For the purposes of the provisions of the MoU and the Implementing Legislation, I hereby DECLARE that the Relevant Person is:
 - (a) not liable to tax in the UK in relation to the Relevant Property for each of the four tax years prior to the date of this certification and, where appropriate, for the period to the present date; *
 - (b) compliant with all obligations to tax or under the Taxes Acts in the UK in relation to the Relevant Property for each of the four tax years prior to the date of this certification and, where appropriate, for the period to the present date. *

[* tick box (a) or (b) as appropriate]

¹ insert name of person identified as the Relevant Person

² insert name and number, etc, of bank account / entity / fiduciary structure, etc

³ insert name of Financial Intermediary

⁴ Law of 30 June 2010 on Administrative Assistance in Tax Matters with the United Kingdom of Great Britain and Northern Ireland ("UK TIEA Act"), Liechtenstein Law Gazette 2010 No. 248.

- 2.1 For the purpose of this declaration, I acknowledge that the ownership or occupation of property outside the UK, or the establishment or declaration of tax residence and/or domicile in a country other than the UK, are not sufficient in themselves to enable a Relevant Person to declare that they are not liable to tax in the UK in relation to the Relevant Property.
- 2.2 For the purposes of this declaration, references to the Relevant Property shall include but shall not be limited to:
- (a) any funds, assets or investments that are or have been held in or by the Relevant Property, and/or
 - (b) any income, profit or gains that have accrued in or in relation to the Relevant Property,
- and reference to the same shall include any benefit, use, attribution, disposition or remittance thereof that is liable to tax in the UK whether on an actual, arising or remittance basis under the prevailing laws in force in the UK from time to time.
3. I hereby AGREE that I will inform the Financial Intermediary within 30 days of (i) any relevant change, which occurs prior to 5 April 2016, in the taxable status of the Relevant Person, or the liability to tax in the UK in relation to the Relevant Property and/or (ii) any fact or matter that renders any statement contained in paragraph 2 above inaccurate or incomplete.
4. If the Financial Intermediary has reason to believe that the declaration contained in paragraph 2 above is or may be materially inaccurate, I hereby AGREE to provide to the Financial Intermediary within 60 days of any request being made such information and/or evidence as the Financial Intermediary may reasonably require to confirm the accuracy of the said declaration.
- 4.1 If (1) in its sole discretion the Financial Intermediary considers (a) that the declaration contained in paragraph 2 above is or may be inaccurate and/or (b) that any information or evidence provided pursuant to paragraph 4 above is unsatisfactory or (2) the requested information or evidence is not supplied within 60 days of the date of the request, I hereby AGREE that the Financial Intermediary shall without liability to me have the right, without prior notice, to cease to provide relevant services to me or on my behalf in relation to the Relevant Property (including the right to request, in its sole discretion, direction regarding the same from the authorities in Liechtenstein) in accordance with the provisions of the Implementing Legislation.
- 4.2 I acknowledge that:
- (i) the Financial Intermediary will be subject to an audit procedure by a duly qualified and independent auditor, including in respect of this certification, in accordance with the provisions of the Implementing Legislation, and
 - (ii) in certain circumstances (*e.g.* in the context of a criminal investigation or other action), HM Revenue & Customs in the UK may submit a specific request to the authorities in Liechtenstein under the provisions of the TIEA⁵ to obtain relevant data from the Financial Intermediary, including a copy of this certification, following certain procedures in Liechtenstein.
5. I hereby DECLARE that:
- 5.1 as appropriate and necessary, I have taken tax and/or legal advice in relation to the matters referred to herein; and

⁵ The TIEA means the *Agreement between the Government of the Principality of Liechtenstein and the Government of the United Kingdom of Great Britain and Northern Ireland on Tax Information Exchange* of 11 August 2009 brought into force in Liechtenstein via the Implementing Legislation.

5.2 the information contained herein is accurate, true and complete to the best of my knowledge and belief.

6. I acknowledge and AGREE that this certification is subject to the laws of Liechtenstein and that the courts of Liechtenstein shall have jurisdiction in relation to any issue or dispute arising in relation to the matters referred to herein.

(Note:

Section A below should be completed if this certification is made by the Relevant Person.

Section B below should be completed and the requested documents provided if this certification is made on behalf of a Relevant Person by a parent or a legally appointed guardian or power of attorney where the Relevant Person is a minor (under 18 years of age) or is mentally or physically incapacitated).

SECTION A

Name:.....(BLOCK CAPITALS)

(the Relevant Person)

Principal permanent residential address of the Relevant Person:

.....
.....

.....(BLOCK CAPITALS)

Signature.....

Date:.....

SECTION B

Name:.....(BLOCK CAPITALS)

(for and on behalf of the Relevant Person)

Principal permanent residential address of the signatory:

.....
.....

.....(BLOCK CAPITALS)

Date of birth of signatory:.....

Status:..... (Parent, Guardian, Power of Attorney)

Signature.....

Date:.....

Please also attach:

(1) proof of your identity and (2) proof of your principal permanent residential address in the form of a copy of (1) your passport and (2) a recent credit card or utility bill, valid driving licence, etc (PO Box or 'care of' addresses are not permitted)