



Products on the wrap platform, presented using the Aberdeen brand, may be provided by companies outside of the Aberdeen Group.

The Wrap International Portfolio Bond is provided by Standard Life International which is part of Phoenix Group.

Please enter your bond number here

(This will usually begin with the prefix "IB" or "IW". If applying for a Wrap Platform account where a bond number has not yet been allocated, please enter your "WP" reference instead).

Declaration for the purposes of section 730D(2) Taxes Consolidation Act 1997

Policyholders resident outside Ireland are required by the Irish Revenue Commissioners to make the following declaration, which is in a format authorised by them, in order to receive payments without deduction of Irish tax.

I/we declare that (Tick each box as appropriate)

- I/we have read the explanation of the terms detailed in the note entitled "Residence Definitions" attached;
- I am/we are/the company is the policyholder in respect of which this declaration is being made;
- I am/we are/the company is not resident or ordinarily resident in Ireland.
- I/we/the company hereby undertake to inform Standard Life International of any change in my/our/the company's country of residence during the life of the policy.

Name of Policyholder

Principal address/residence of Policyholder

Postcode

Signature of Policyholder or Authorised Signatory

We can accept an electronic signature via DocuSign.

Capacity in which declaration is made

Date form signed (DD/MM/YYYY)



Joint Policyholders

Name of Policyholder

Principal address/
residence of
Policyholder

Postcode

Signature

We can accept an electronic signature via DocuSign.

Capacity in which declaration is made

Date form signed
(DD/MM/YYYY)

Name of Policyholder

Principal address/
residence of
Policyholder

Postcode

Signature

We can accept an electronic signature via DocuSign.

Capacity in which declaration is made

Date form signed
(DD/MM/YYYY)



This is a form authorised by the Irish Revenue Commissioners. It may be subject to inspection by the Irish Revenue Commissioners. It is an offence under Irish law to make a false declaration.

This declaration must be signed by policyholders who are neither resident nor ordinarily resident in Ireland or by executors / personal representatives signing on behalf of deceased persons. Where the policyholder is a company, the declaration must be signed by the company secretary or such other authorised officer. It may also be signed by a person who holds power of attorney from the policyholder. A copy of the power of attorney should be furnished with this declaration.

Policyholder

In cases where the bond is to be held on trust, either by creating a trust when opening the bond, or by an existing trust, the policyholder is deemed to be the settlor(s) of the trust. If the settlor is deceased the declaration should be signed by their personal representative. In all other cases (including instances where the bond is assigned as security for a loan), the bond owner will be the policyholder.

Residence Definitions

Residence – Individual

An individual will be regarded as being resident in Ireland for a tax year if she/he:

1. Spends 183 days or more in Ireland in that tax year; or
2. Has a combined presence of 280 days in Ireland, taking into account the number of days spent in Ireland in that tax year together with the number of days spent in Ireland in the preceding year.

Presence in a tax year by an individual of not more than 30 days in Ireland will not be reckoned for the purpose of applying the two-year test. Up to 31 December 2008, presence in Ireland for a day means the personal presence of an individual at the end of the day (midnight). From 1 January 2009, presence in Ireland for a day means the personal presence of an individual at any time during the day.

Ordinary Residence – Individual

The term "ordinary residence" as distinct from "residence" relates to a person's normal pattern of life and denotes residence in a place with some degree of continuity. An individual who has been resident in Ireland for three consecutive tax years becomes ordinarily resident with effect from the commencement of the fourth tax year.

An individual who has been ordinarily resident in Ireland ceases to be ordinarily resident at the end of the third consecutive tax year in which s/he is not resident. Thus, an individual who is resident and ordinarily resident in Ireland in 2014 and departs from Ireland in that year will remain ordinarily resident up to the end of the tax year in 2017.

Residence – Company

Prior to Finance Act 2014, company residence was determined with regard to the long established common law rules based on central management and control. These rules were significantly revised in Finance Act 2014 to provide that a company incorporated in Ireland will be regarded as resident for tax purposes in Ireland, unless it is treated as resident in a treaty partner country by virtue of a double taxation treaty. While the common law rule based on central management and control remains in place, it is subject to the statutory rule for determining company residence based on incorporation in Ireland set out in the revised section 23A TCA 1997.

The new incorporation rule for determining the tax residence of a company incorporated in Ireland will apply to companies incorporated on or after 1 January 2015.

Data Protection

Standard Life are committed to maintaining the trust and confidence of customers. Their Privacy Policy explains how they use customers' personal information. It explains when and why they collect personal information about customers, how they use it, the conditions under which they may share it with others and how they keep it secure. It also explains how you can obtain details of the information they hold about you, and the choices you have about how they use that information. You can get a copy of their Privacy Policy at: www.thephoenixgroup.com/site-services/privacy

Please send the completed form to:

Standard Life International Scanning Unit
30 Lothian Road
Edinburgh
EH1 2DH

(Only email documents if requested)

Standard Life International dac is authorised and regulated by the Central Bank of Ireland. Deemed authorised by the Prudential Regulation Authority. Subject to regulation by the Financial Conduct Authority and limited regulation by the Prudential Regulation Authority. The nature and extent of consumer protections may differ from those for firms based in the UK. Details of the Temporary Permissions Regime, which allows EEA-based firms to operate in the UK for a limited period while seeking full authorisation, are available on the Financial Conduct Authority's website.

Standard Life International dac is a designated activity company limited by shares and registered in Dublin, Ireland (408507) at 90 St Stephen's Green, Dublin 2.

Standard Life International dac is part of Phoenix Group.

Aberdeen Platform Limited, provider of the Wrap platform, is registered in Scotland (SC180203) at 1 George Street, Edinburgh EH2 2LL and authorised and regulated by the Financial Conduct Authority.

Aberdeen Platform Limited is part of the Aberdeen Group, which comprises Aberdeen Group plc and its subsidiaries.

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