



WATCH TOWER

BIBLE AND TRACT SOCIETY OF BRITAIN

THE RIDGEWAY LONDON NW7 1RN

TELEPHONE 020 8906 2211

TAE March 24, 2017

TO ALL BODIES OF ELDERS

Re: Declaration of Congregation Tax Status for the Purpose of Tax Legislation and Data Exchange Agreements

Dear Brothers:

Many congregations have been asked by their bank to complete a declaration regarding the tax residency status of the congregation. This declaration may also form part of most new bank account applications. Although congregations are not liable to pay tax outside the United Kingdom (UK) and Ireland, it is important to cooperate with your bank's efforts to comply with tax legislation, such as the United States' Foreign Account Tax Compliance Act (FATCA). We hope that the following information will help you to complete any forms presented to you by your bank.

Congregations are residents of either the UK or the Republic of Ireland for tax purposes. The bank may ask for the congregation's "Tax Identification Number" (TIN). If the congregation is registered with HM Revenue and Customs (HMRC) or the Revenue Commissioners (The Revenue) as a charity for tax purposes, the reference they assign to the congregation can be given as the TIN. If the congregation is not registered with HMRC or The Revenue, and/or does not have a liability for tax, this should be given as a reason for not providing a TIN.

The congregation is not a Financial Institution (FI) and is not incorporated/organised in the United States. Neither is the congregation a Foreign (non-US) Financial Institution (FFI). The congregation should declare itself to be a Non-Financial Foreign Entity (NFFE). Your bank may request that you select one of a number of subtypes of NFFE. The congregation should be classified as a "Non-Profit Organisation." The congregation should declare itself to be an "Active NFFE" because its income is not "passive" (more than 50 per cent comes from interest, rental income, dividends, or whose assets are mainly asset to generate such income). Further additional classes of Active NFFE's may be suggested by your bank. Select whichever most closely describes a charity or non-governmental organisation.

The bank will require personal information for each of the entities' "controlling persons." Information needs to be provided for each brother who is appointed as a signatory to the bank account, or is appointed as a trustee where the congregation is a registered charity. Each person is asked for their TIN. In the Republic of Ireland, this will be the Personal Public Service number (PPS) assigned to individuals by the Department of Social Protection that is also used by The Revenue to identify taxpayers. In the UK, not all residents are automatically assigned a reference by the tax authorities. However, they can give their unique tax reference (UTR) provided by HMRC or their National Insurance number provided by the Department for Work and Pensions (DWP). It is acknowledged that in some cases, individuals in the UK will have neither of these. In this case, state "none" in the relevant field.

We really appreciate your hard work to care for these matters. Please receive our warm Christian love and greetings.

Your brothers,

Watch Tower B. & J. Society
OF BRITAIN