



**HM Revenue
& Customs**

**Business Tax Operations Unit
HM Revenue and Customs
BX9 1GH**

Jas Bains
RBC Pension Scheme
c/o Pension Practitioner
48 Chorley New Road
BOLTON
BL1 4AP

Phone 0300 123 1079

Web www.gov.uk

Date 24 April 2018
Our Ref GEN/DT/SS

Dear Ms Bains

RBC Pension Scheme – PSTR 00832305RD

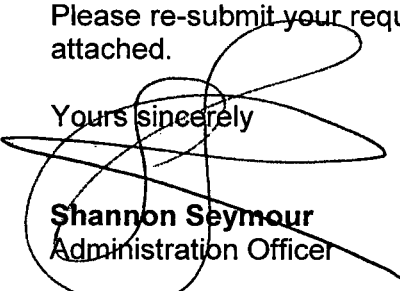
Thank you for your request dated 11th April 2018, which I am returning to you.

Unfortunately, we are unable to process your request as an APSS146E form was not submitted with your application. Since the introduction of the new process for applying for certification of Double Taxation Reclaim Forms, which came into effect from August 2014, we are unable to accept any applications which are submitted without a fully completed APSS146E form.

You can find the APSS146E form at <https://www.gov.uk/government/publications/pension-schemes-application-for-a-certificate-of-residence-apss-146e>.

Please re-submit your request to the above address, with a fully completed APSS146E attached.

Yours sincerely


Shannon Seymour
Administration Officer

Join the millions of taxpayers already using their Personal Tax Account to access a range of HMRC services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



RBC Pension Scheme

Pension Scheme Services
HM Revenue and Customs
BX9 1GH

RECEIVED CLEAR BY

11-04-18 / 01-05-18

11th April 2018,

Dear Sir/Madam,

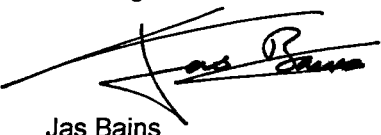
Please find enclosed tax forms for France that require certification by the HMRC, in order to confirm that the RBC Pension Scheme (PSTR: 00832305RD), is a UK resident pension scheme.

- French Form 5000: please complete section IV
Note: there are 3 copies of the form, therefore please complete section IV in all the copies

Can you please complete the relevant sections and return the completed forms to RBC Pension Scheme, 41-43 Brook Street, London W1K 4HJ

If you have any questions in regards to this matter please do not hesitate to call on 0203 871 4042.

Kind regards



Jas Bains
Trustee

RBC Pension Scheme
c/o Pension Practitioner
48 Chorley New Road, Bolton BL1 4AP
Office: +44 203 871 4042

For use by the
foreign tax
authority

CERTIFICATE OF RESIDENCE

Application for implementation of the tax treaty between France and

UNITED KINGDOM

Please write the name of the country in this box

Number of
attachments

I) Types of income ①

- | | | | | | |
|---|---|--|---|--------------------------------------|--------------------|
| ☒ Dividends ② | { | ☐ Normal procedure | ⇒ Attach Form 5001 | ☐ Interest ② | ⇒ Attach Form 5002 |
| | | ☒ Simplified procedure | ⇒ File this certificate of residence only | ☐ Royalties ② | ⇒ Attach Form 5003 |

II) Beneficiary

Surname and first name, or company name	RBC Pension Scheme
Occupation	Pension Plan
Full home address or registered office	c/o PensionPractitioner.com, 48 Chorley New Road, Bolton BL1 4AP, UNITED KINGDOM
For United States residents See note ③	

III) Beneficiary's declaration

⇒ Investment companies and funds please complete box VII as well ⑥

I hereby declare that:

- I am beneficially entitled to the income for which the treaty benefits are being claimed;
- For the purposes of the abovementioned tax treaty, the beneficiary is a resident of (or in the case of pension fund ⑤ or an investment company ⑥, is established in) UNITED KINGDOM..... ④;
- I do not have any establishment or permanent base that this income is attached to in France;
- This income has been or will be reported to the tax authorities in my country of residence.

11 / 04 / 2018 - LONDON.....

Date and place



Signature of beneficiary or his/her legal representative

IV) Declaration of the foreign tax authority

The tax authority of UNITED KINGDOM..... ④ hereby certifies that to the best of its knowledge:

- The information provided by the applicant is correct;
- For the purposes of the abovementioned tax treaty, the beneficiary is a resident of (or in the case of pension fund ⑤ or an investment company ⑥, is established in) UNITED KINGDOM..... ④;
- The beneficiary of the income is subject to taxation by the authority under the tax identification number 64079.05194..... (where applicable).

Date and place

Signature and seal

V) Declaration of the paying institution

Name

Address

SIREN number

We hereby declare that we have paid the beneficiary, in respect of , the income referred to in this application, net of the withholding tax at the rate provided for in French domestic law.

Date and place

Seal

VI) Declaration of the US financial institution ⑦

(For beneficiaries who are United States residents only)

Name

Address

The abovenamed institution hereby certifies that, to the best of its knowledge, the applicant is a resident of the United States and that the information provided on this form is correct.

Date and place

Seal

VII) Investment company or fund ⑧

- Financial year from..... to.....; ⑧
- In the case of German funds, if the French authorities have issued an authorisation: authorisation date and number: authorisation number date

- Number of unit holders or shareholders in fund:
- Percentage of unit holders or shareholders who are residents of: ④ : %

VIII) In case of direct refund by the tax authority

Where should the repayment be sent (bank, post office, account) ?

.....

.....

.....

To be kept by
the beneficiary

CERTIFICATE OF RESIDENCE

cerfa
12816*02

Application for implementation of the tax treaty between France and

UNITED KINGDOM

Please write the name of the country in this box

Number of
attachments

I) Types of income ①

- | | | | | |
|---|--|---|--------------------------------------|--------------------|
| ☒ Dividends ② | ☐ Normal procedure | ⇒ Attach Form 5001 | ☐ Interest ② | ⇒ Attach Form 5002 |
| | ☒ Simplified procedure | ⇒ File this certificate of residence only | ☐ Royalties ② | ⇒ Attach Form 5003 |

II) Beneficiary

Surname and first name, or company name	.RBC Pension Scheme.....
Occupation	.Pension Plan.....
Full home address or registered office	.c/o Pension Practitioner.com, 48 Chadey New Road, Bolton BL1 4AP, UNITED KINGDOM.....
For United States residents See note ③	

III) Beneficiary's declaration

⇒ Investment companies and funds please complete box VII as well ⑥

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- I do not have any establishment or permanent base that this income is attached to in France;
- This income has been or will be reported to the tax authorities in my country of residence.

11/04/2018 - LONDON.....

Date and place



Signature of beneficiary or his/her legal representative

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- For the purposes of the abovementioned tax treaty, the beneficiary is a resident of (or in the case of pension fund ⑤ or an investment company ⑥, is established in) UNITED KINGDOM..... ④ ;
- The beneficiary of the income is subject to taxation by the authority under the tax identification number 64079.05194..... (where applicable).

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Date and place

Signature and seal

V) Declaration of the paying institution

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Date and place Seal

VII) Investment company or fund ⑧

- Financial year from..... to.....; ⑧	- Number of unit holders or shareholders in fund:
- In the case of German funds, if the French authorities have issued an authorisation: authorisation date and number: authorisation number date	- Percentage of unit holders or shareholders who are residents of: ④ : %

VIII) In case of direct refund by the tax authority

Where should the repayment be sent (bank, post office, account) ?
--

For use by the
French tax
authority

ATTESTATION DE RESIDENCE

cerfa
12816*02

Demande d'application de la convention fiscale entre la France et

UNITED KINGDOM

Inscrire dans cette case le nom de l'Etat contractant

Nombre d'annexes

I) Nature des revenus ①

- | | | | | |
|--|--|---|---------------------------------------|--|
| ☒ Dividendes ② | ☐ Procédure normale | ⇒ Joindre un formulaire annexe n° 5001 | ☐ Intérêts ② | ⇒ Joindre un formulaire annexe n° 5002 |
| | ☒ Procédure simplifiée | ⇒ File this certificate of residence only | ☐ Redevances ② | ⇒ Joindre un formulaire annexe n° 5003 |

II) Désignation du bénéficiaire des revenus

Nom et prénom ou raison sociale	RBC Pension Scheme
Profession	Pension Plan
Adresse complète du domicile ou du siège social	c/o PensionPractitioner.com, 48 Chorley New Road, Bolton BL1 4AP, UNITED KINGDOM
Pour les résidents des Etats-Unis cf. notice ③	

III) Déclaration du bénéficiaire des revenus

⇒ Fonds et sociétés d'investissement : compléter aussi le cadre VII ⑥

Le soussigné certifie :

- être le bénéficiaire effectif des revenus pour lesquels le bénéfice de la convention est demandé ;
- avoir, au sens de la convention fiscale susvisée, la qualité de résident de (ou s'agissant d'un fonds de pension ⑤ ou d'un fonds ou d'une société d'investissement ⑥ être établi à) UNITED KINGDOM ④ ;
- ne pas posséder en France d'établissement ou de base fixe auxquels se rattachent les revenus ;
- que ces revenus ont été ou seront déclarés à l'administration des impôts de l'Etat de résidence.

11 / 04 / 2018 - LONDON

Date et lieu

Signature du bénéficiaire ou de son représentant légal

IV) Déclaration de l'administration étrangère

L'administration fiscale de UNITED KINGDOM ④ certifie qu'à sa connaissance :

- les indications portées par le déclarant sur la présente demande sont exactes ;
- au sens de la convention fiscale susvisée le bénéficiaire a bien la qualité de résident de (ou s'agissant d'un fonds de pension ⑤ ou d'un fonds ou d'une société d'investissement ⑥ être établi à) UNITED KINGDOM ④ ;
- le bénéficiaire des revenus relève de son ressort sous le numéro fiscal .64079 05194..... (si un tel numéro existe).

Date et lieu

Signature et tampon

V) Déclaration de l'établissement payeur

Nom / Dénomination	
Adresse	
Numéro SIREN	

Nous certifions avoir payé au bénéficiaire, au titre de l'année , les revenus compris dans la présente demande pour leur montant net c'est à dire déduction faite de l'impôt à la source au taux prévu par le droit interne français.

.....

Date et lieu

Cachet

VI) Déclaration de l'établissement financier américain ⑦



(pour les seuls bénéficiaires résidents des Etats-Unis)

Nom / Dénomination	
Adresse	

L'établissement désigné ci-avant certifie qu'à sa connaissance le déclarant est un résident des Etats-Unis et que les mentions portées sur cette déclaration sont exactes.

.....

Date et lieu

Cachet

VII) Société ou fonds d'investissement ⑧

- Exercice social du au; ⑥ - Pour les OPCVM d'Allemagne, si l'administration française a délivré une autorisation : date et numéro de l'autorisation : autorisation n° du	- Nombre de porteurs de parts du fonds : - Pourcentage de porteurs de parts résidents de ④ : %
--	---

VIII) En cas de remboursement direct par l'administration au créancier

Où le montant à rembourser doit-il être envoyé pour le compte du créancier (banque, compte chèque postal) ?

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