***Annex 1***

**Pro-Forma Covering Letter for PCCs returning FATCA forms to banks etc**

*[Text in red or highlighted in yellow are instructions on how to complete this letter and should be removed before the final letter is sent to the bank]*

Dear Sir Madam,

**PCC of St, XXXXXXXX Bank Account No: XXXXXXX Sort Code XX-XX-XX**

**Forms for Self-Certification under FATCA**

We have completed the various FATCA forms you sent us to the best of our knowledge and understanding of the relevant regulations under both the US/UK Inter-Governmental Agreement (IGA) and the IGAs that exist between the UK and its Crown Dependencies and Overseas Territories but for clarity I have detailed below the relevant information relating to the PCC to ensure that you can satisfy yourself of the correct reporting status for both the US/UK and UK/CDOT FACTA IGAs.

PCCs (Parochial Church Councils) are statutory charitable corporations which are governed under two pieces of Church of England legislation, called Measures (these Measure have the same status as UK Acts of Parliament). These are:

* The Parochial Church Councils Measure (Powers) Measure 1956 (as amended); and
* The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 (as amended)).

There are no persons whether individual, corporate or otherwise that have any beneficial ownership in them. All the assets administered by them are held as corporate property and not on behalf of third parties. PCCs are not deposit taking institutions nor custodial institutions. They invest their own funds but do not invest funds on behalf of third parties.

*[This paragraph should be used by PCCs that are not registered with the Charity Commission]*

PCCs are charities but are ‘excepted’ from charity registration with the Charity Commission of England and Wales if their income is £100,000 p.a. or less, but they are still subject to that bodies’ regulation (see the Charity Commission’s guidance titled ‘Excepted Charities’). As a consequence many PCCs are not registered with the Charity Commission and therefore do not have a charity registration number.

*[This paragraph should be used by PCCs that are registered with the Charity Commission]*

PCCs are charities and we are registered with the Charity Commission for England and Wales and our registration number is given below.

*[This paragraph should be used by all PCCs that are registered with HMRC and have an HMRC Charity Registration Number]*

The PCC of St. XXXXXXXX is also separately registered with HMRC for charitable tax purposes and our HMRC Charity Reference Number is also detailed below.

*[This paragraph should be used by PCCs that are not separately registered with HMRC and instead make use of a Diocesan Gift Aid scheme whereby the diocese to make Gift Aid claims on its behalf]*

The PCC, which is within the diocese of [*enter name of diocese*], is recognised by HMRC for charitable tax purposes but does not have a separate HMRC Charity Reference Number. This is because it make use of use of arrangements in place between the diocese and HMRC under which it registered as a charity for tax purposes under the umbrella of a global HMRC Charity Reference Number issued to the diocese [*if you know that number you should quote it below at point 1.a.iv or alternatively you can contact the Diocesan Gift Aid Administrator to ask them for it.]*

**US and UK FATCA Self Certification.**

1. US FATCA details
	1. Tax Residency
	2. Organisations name: PCC of St XXXXXXXX, Anytown.
	3. Address: 1 Church Lane, Anytown, AB12 3CD United Kingdom
	4. Country of residency for tax purposes: United Kingdom
	5. Country or incorporation: United Kingdom
	6. United Kingdom Tax Identification Number: 922/12345/67890
	HMRC Charity Reference number: XR12345; and/or
	Charity Commission Registered Charity Number: 1234567 [*see Note*]
	7. Classification of Entity for FACTA

The PCC is a Registered Charity in the United Kingdom (as defined in the US/UK IGA under Annex II.I.A - Non-Profit Organisations) and is therefore treated as a Deemed Compliant Foreign Financial Institution.

1. UK/CDOT IGAs

The PCC is classified as an Active NFFE under the IGAs between the UK all the British Crown Dependencies and British Overseas Territories (see Annex II.I.E and Annex III.I.H).

Yours faithfully,

PCC Treasurer,

For and on behalf of St XXXX, PCC, Anytown.

*[Note (this is to aid in filling in the above letter and should be deleted from the letter before it is sent to the bank etc):*

*It is expected that you will have some type of unique ‘Tax Identification Number’ (‘TIN’) and they will want you to quote it.*

* *Any PCC who itself makes Gift Aid repayment claims to directly to HMRC will be registered with HMRC and will have been given a number (the ‘HMRC Charity Reference number’) in the format of ‘up to five numbers and starting with one or two letters’ (e.g. XR12345), which it quotes on each reclaim. In some dioceses a PCCs can ask the diocese to handle Gift Aid reclaims on its behalf (under arrangements agreed with HMRC). In these circumstances should quote the HMRC Charity Reference Number that the dioceses use (please ask you Diocesan Gift Aid Administrator if you do not know what it is).*
* *For UK corporate entities such as PCCs this would normally be the Unique Tax Reference number (‘UTR’) that would be found on any notice you may have received from HMRC telling you that you have to complete a Corporation Tax Return. As shown above the format of such a number is XXX/XXXXX/XXXXX where the three lead numbers are the identifier for the tax office who deals with you. In the case of Charities this will be 992, the Charities Section in Bootle, Merseyside. The remaining XXXXX/XXXXX is the number unique to the individual taxpayer.*
* *If you have registered with the Charity Commission you will have been given a registration number.*

*If you are not registered with the Charity Commission and your annual income is over £100,000 you should review the situation and take action to register – guidance is available on the Parish Resources website.*

*When completing this pro-forma letter you should quote all the numbers you do possess.]*