



GIBRALTAR FINANCE

HM Government of Gibraltar

**Form for the submission of information on Ultimate Beneficial Owners
in accordance with the Register of Ultimate Beneficial Owners
Regulations 2017**

**Form UBO 2: For use by Express Trusts, Foundations and legal
arrangements similar to trusts**

This form must be completed and filed by -

- (i) an Express Trust which generates a tax consequence in Gibraltar.
 - (ii) a legal arrangement similar to a trust; or
 - (iii), a Foundation
-

This form may also be used to notify the Registrar-

- (a) of a material change affecting any matter contained in the information filed; or
 - (b) where it becomes apparent that the information filed with the Registrar contains a significant inaccuracy.
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DO NOT use this form for information regarding corporate or legal entities (use Form UBO1 – Corporate or Legal Entity instead)

This form is divided into the following parts-

- Part A – Details of express trust or legal entity that is similar to trust.
- Part B – Further details of express trust or legal entity that is similar to trust.
- Part C – Details of foundation.
- Part D – Further details of foundation.
- Part E – This part provides for additional details where corporate bodies undertake particular roles/functions under Part B or Part E
- Part F - This part is to be completed by the person submitting this form.
- Part G is a checklist for your convenience.

PART A - DETAILS OF EXPRESS TRUST OR LEGAL ENTITY THAT IS SIMILAR TO TRUST

A.1 Name of Express Trust, governed by Gibraltar law which generates tax consequences, in Full

A.2 Trust certificate number (if applicable)

A.3 Address of the registered office of the Express Trust (if applicable)

A.4 Name & address of trust service provider (if applicable)

PART B - FURTHER DETAILS OF EXPRESS TRUST OR LEGAL ENTITY THAT IS SIMILAR TO TRUST

Please insert the details of individuals only. Where a corporate or legal entity is a Settlor, Trustee or Protector go to Part E. Note that where there are a combination of individuals and corporate or legal entities the relevant sections of this Part and Part E must be completed:

B.1 The Settlor

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Title [optional field] | | | | | | | | | |
| Full forename(s) | | | | | | | | | |
| Surname | | | | | | | | | |
| Country/State of residence* | | | | | | | | | |
| Nationality | | | | | | | | | |
| Month/year of birth | <table border="1"> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td> </tr> </table> | d | d | m | m | y | y | y | y |
| d | d | m | m | y | y | y | y | | |

B.2 The Trustee(s)

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Title [optional field] | | | | | | | | | |
| Full forename(s) | | | | | | | | | |
| Surname | | | | | | | | | |
| Country/State of residence* | | | | | | | | | |
| Nationality | | | | | | | | | |
| Month/year of birth | <table border="1"> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td> </tr> </table> | d | d | m | m | y | y | y | y |
| d | d | m | m | y | y | y | y | | |

B.3 The Protector (if any)

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Title [optional field] | | | | | | | | | |
| Full forename(s) | | | | | | | | | |
| Surname | | | | | | | | | |
| Country/State of residence* | | | | | | | | | |
| Nationality | | | | | | | | | |
| Month/year of birth | <table border="1"> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td> </tr> </table> | d | d | m | m | y | y | y | y |
| d | d | m | m | y | y | y | y | | |

B.4 Either**B4.1** the beneficiaries

| | |
|------------------------|--|
| Title [optional field] | |
|------------------------|--|

| | | | | | | | | | |
|-----------------------------|--|---|---|---|---|---|---|---|---|
| Full forename(s) | | | | | | | | | |
| Surname | | | | | | | | | |
| Country/State of residence* | | | | | | | | | |
| Nationality | | | | | | | | | |
| Month/year of birth | <table border="1"> <tr> <td>d</td> <td>d</td> <td>m</td> <td>m</td> <td>y</td> <td>y</td> <td>y</td> <td>y</td> </tr> </table> | d | d | m | m | y | y | y | y |
| d | d | m | m | y | y | y | y | | |

or

B4.2 the class of beneficiaries

| |
|--|
| |
|--|

B.5 Any other natural person exercising effective control over the express trust

| | | | | | | | | | |
|-----------------------------|--|---|---|---|---|---|---|---|---|
| Title [optional field] | | | | | | | | | |
| Full forename(s) | | | | | | | | | |
| Surname | | | | | | | | | |
| Country/State of residence* | | | | | | | | | |
| Nationality | | | | | | | | | |
| Month/year of birth | <table border="1"> <tr> <td>d</td> <td>d</td> <td>m</td> <td>m</td> <td>y</td> <td>y</td> <td>y</td> <td>y</td> </tr> </table> | d | d | m | m | y | y | y | y |
| d | d | m | m | y | y | y | y | | |

B.6 If the return is being made in respect of a legal arrangement that is similar to a trust the information required for sections B1 to B5 is the nearest equivalent to that described in those sections

PART C - DETAILS OF FOUNDATION

C.1 Name of foundation

C.2 Registration number

C.3 Address of the registered office of the foundation

PART D - FURTHER DETAILS OF FOUNDATION

Please insert the details of individuals only. Where a corporate or legal entity is a Founder, Councillor or Guardian go to Part E). Note that where there are a combination of individuals and corporate or legal entities the relevant sections of this Part and Part E must be completed:

D.1 The Founder(s)

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Title [optional field] | | | | | | | | | |
| Full forename(s) | | | | | | | | | |
| Surname | | | | | | | | | |
| Country/State of residence* | | | | | | | | | |
| Nationality | | | | | | | | | |
| Month/year of birth | <table border="1"> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td> </tr> </table> | d | d | m | m | y | y | y | y |
| d | d | m | m | y | y | y | y | | |

D.2 Councillor(s)

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Title [optional field] | | | | | | | | | |
| Full forename(s) | | | | | | | | | |
| Surname | | | | | | | | | |
| Country/State of residence* | | | | | | | | | |
| Nationality | | | | | | | | | |
| Month/year of birth | <table border="1"> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td> </tr> </table> | d | d | m | m | y | y | y | y |
| d | d | m | m | y | y | y | y | | |

D.3 The Guardian(s) (if any)

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Title [optional field] | | | | | | | | | |
| Full forename(s) | | | | | | | | | |
| Surname | | | | | | | | | |
| Country/State of residence* | | | | | | | | | |
| Nationality | | | | | | | | | |
| Month/year of birth | <table border="1"> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td> </tr> </table> | d | d | m | m | y | y | y | y |
| d | d | m | m | y | y | y | y | | |

D.4 Either

D4.1 the beneficiary/beneficiaries

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Title [optional field] | | | | | | | | | |
| Full forename(s) | | | | | | | | | |
| Surname | | | | | | | | | |
| Country/State of residence* | | | | | | | | | |
| Nationality | | | | | | | | | |
| Month/year of birth | <table border="1"> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td> </tr> </table> | d | d | m | m | y | y | y | y |
| d | d | m | m | y | y | y | y | | |

or

D4.2 the class of beneficiaries

| |
|--|
| |
|--|

D.5 Any other natural person exercising effective control over the foundation

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Title [optional field] | | | | | | | | | |
| Full forename(s) | | | | | | | | | |
| Surname | | | | | | | | | |
| Country/State of residence* | | | | | | | | | |
| Nationality | | | | | | | | | |
| Month/year of birth | <table border="1"> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td> </tr> </table> | d | d | m | m | y | y | y | y |
| d | d | m | m | y | y | y | y | | |

Part E - THIS PART PROVIDES FOR ADDITIONAL DETAILS WHERE CORPORATE BODIES UNDERTAKE PARTICULAR ROLES/FUNCTIONS UNDER PART B OR PART D

E.1 Where a corporate entity is a Settlor, Trustee, Protector, Founder, Foundation Councillor or Guardian details of the natural persons who are the senior managing officials of that corporate entity are to be disclosed. Where the senior managing official(s) are also corporate or legal entities the presenter must look through the corporate structures and include the details of **natural persons** who are senior managing officials.

Details of senior managing official

| | |
|-------------------------|--|
| Full forenames | |
| Surname | |
| Date of birth | |
| Description of position | |

Senior managing official's registration date as an ultimate beneficial owner

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Date that person became registrable (this cannot be before 26 June 2017) | | | | | | | |
| d | d | m | m | y | y | y | y |

Date senior managing official ceased being an ultimate beneficial owner

| | | | | | | | |
|--|---|---|---|---|---|---|---|
| Date (if applicable) that this person ceased to be registrable | | | | | | | |
| d | d | m | m | y | y | y | y |

[Please supply details for each senior managing official to whom this Part applies]

E.2 Only complete this section if natural persons included in E.1 are not the senior managing officials of the express trust, arrangement similar to a trust or foundation described in Part A or C.

Name of corporate or legal entity of whom natural persons are senior managing officials

Relationship of corporate or legal entity to express trust, arrangement similar to a trust or foundation described in Part A or C.

PART F - SIGNATURE & DECLARATION

F.1 I, the presenter, am signing this form on behalf of the express trust/arrangement/foundation named in Part A or B and declare the particulars are correct to the best of my information knowledge and belief.

| |
|------------|
| Signature: |
| Date: |

F.2 Presenter Information

| | |
|------------------------------------|--|
| Name of presenter | |
| Company Name (where applicable) | |
| Address | |
| Telephone | |
| e-mail* | |

* an electronic receipt will be sent to this e-mail address

PART G - CHECKLIST

| |
|--|
| <input type="checkbox"/> Name & trust certificate /foundation registration number are correctly entered |
| <input type="checkbox"/> You have completed the details of all persons that are to be included in the register |
| <input type="checkbox"/> Addresses must be a physical location |
| <input type="checkbox"/> You have shown the nature of ownership or control |
| <input type="checkbox"/> You have signed the form |