



HM Revenue
& Customs

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

J31D1D02F10UAA0000000146001037999000

FAO: Will Jaques
GSMA Advisory Services Ltd
1 Angel Lane
LONDON
EC4R 3AB

Phone 0300 2003410
8.00am to 5.30pm Monday to Friday

Web www.gov.uk

 **Date** 13 January 2023
UTR 5367300020

Dear Mr Jaques

About your request for a certificate of UK tax residence

Unique Taxpayer Reference (UTR): 5367300020

Thank you for your letter dated 2 December 2022.

I enclose certificates of UK tax residence.

I have only enclosed one copy of the certificate of UK tax residence for all countries attached. If you make copies, the certificate and the copies will be valid as long as they are not changed.

Your Certificates of Registration for Bosnia, Georgia, Kazakhstan, Romania, Russia, Ukraine & Uzbekistan will be issued separately

Future requests for a certificate of residence

When you ask for a certificate of residence in the future, please check the Double Taxation Relief manual. This will tell you if the foreign tax authority needs you to use a specific form when making a claim. For more information, go to www.gov.uk and search 'dt2140pp'.

When the foreign tax authority needs you to use a specific claim form, make sure that you read any guidance notes that come with it. These are usually at the end of the form.

Please make sure that you:

- use the correct claim form and check which copies are needed
- fully complete the claim form in line with the instructions
- sign the form

To avoid unnecessary delays, please check all forms before sending them to us to authorise.

The following is our latest requirement for all future requests for certificates of residence.

If the foreign tax authority does not need a specific claim form, or their specific form does not cover the following 4 points, we will need this information. Please give us this information

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

To whom It may concern

Phone 0300 2003410
8.00am to 5.30pm Monday to Friday

Fax

Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

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D31D1D07HFV

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Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Albania.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Algeria.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



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Certificate of UK residence

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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Armenia.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Belarus.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

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Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023



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Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Botswana.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

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Date 13 January 2023



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Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Chile.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
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Certificate of UK residence

Business, Tax and Customs
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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Colombia.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Hungary.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
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Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023



Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and India.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
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To whom It may concern

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Fax

Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company was a resident of the United Kingdom from 15 August 2022 to 13 January 2023 in accordance with Article 4 of the Convention in force between the United Kingdom and Indonesia.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
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Certificate of UK residence

Business, Tax and Customs
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To whom It may concern

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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Jordan.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



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Certificate of UK residence

Business, Tax and Customs
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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Macedonia.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
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To whom it may concern

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Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

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Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Malaysia.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
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To whom it may concern

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Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

This is a current certificate as at 13 January 2023

The United Kingdom tax authorities certify that,
Las autoridades fiscales del Reino Unido certifican que,

to the best of their knowledge, the company,
en cuanto les es posible conocer, la sociedad,

is a resident of the United Kingdom within the meaning
es un residente del Reino Unido en el sentido

of the Tax Convention between Mexico and the United Kingdom.
del convenio fiscal entre Mexico y el Reino Unido.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
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Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

To whom It may concern

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Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Mongolia.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

To whom it may concern

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Fax

Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Morocco.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

To whom It may concern

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Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Pakistan.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

To whom it may concern

Phone 0300 2003410
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Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Panama.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

To whom It may concern
Do Kogo To Moze Dotyczyc

Phone 0300 2003410
8.00am to 5.30pm Monday to Friday

Fax

Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

Certificate of fiscal residence

Zaświadczenie o miejscu zamieszkania lub siedzibie dla celów podatkowych (certyfikat rezydencji)

Corporation Tax Services, HM Revenue and Customs, BX9 1AX, United Kingdom hereby certifies that / zaświadcza niniejszym, że

Unique Taxpayer Reference (UTR): 53673 00020

Company name: GSMA Advisory Services Ltd

Registered office address: 1 Angel Lane, London, EC4R 3AB

is a resident in the United Kingdom and is subject to unlimited tax liability on its worldwide income within the meaning of the agreement between the Government of the Republic of Poland and the United Kingdom for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income, signed at

ma miejsce zamieszkania lub siedzibę w Zjednoczone Królestwo i podlega nieograniczonemu obowiązkowi podatkowemu w rozumieniu umowy między Rządem Rzeczypospolitej Polskiej a Zjednoczone Królestwo w sprawie unikania podwójnego opodatkowania i zapobiegania uchylaniu się od opodatkowania w zakresie podatków od dochodu, sporządzonej w

Birmingham, United Kingdom (place of signing / Miejsce podpisania) on 13 January 2022 (date of signing / Data podpisania).

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2022



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

To whom It may concern

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Fax

Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Qatar.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Saudi Arabia.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

To whom it may concern

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Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Senegal.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
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To whom It may concern

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Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023



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Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 2 of the Convention in force between the United Kingdom and Sierra Leone.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

To whom It may concern

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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Singapore.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
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Certificate of UK residence

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Las autoridades fiscales del Reino Unido certifican que,

to the best of their knowledge, the company,
en cuanto les es posible conocer, la sociedad,

is a resident of the United Kingdom within the meaning
es un residente del Reino Unido en el sentido

of the Tax Convention between Spain and the United Kingdom.
del convenio fiscal entre Espana y el Reino Unido.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
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13 January 2023



HM Revenue
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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Sri Lanka.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



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Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

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Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company is a resident of the United Kingdom as at 13 January 2023 in accordance with Article 4 of the Comprehensive Agreement in force between the United Kingdom and Taiwan.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



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Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Tajikistan.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



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Date 13 January 2023

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Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Thailand.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and The Gambia.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Tunisia.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

To whom it may concern

Phone 0300 2003410
8.00am to 5.30pm Monday to Friday

Fax

Web www.gov.uk/topic/business-tax/corporation-tax

Date 13 January 2023

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Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

FAO: Will Jaques
GSMA Advisory Services Ltd
1 Angel Lane
LONDON
EC4R 3AB

Phone 0300 2003410
8.00am to 5.30pm Monday to Friday

Web www.gov.uk

Date 13 January 2023
UTR 5367300020

Dear Mr Jaques

About your certificate of UK tax residence

Unique Taxpayer Reference (UTR): 5367300020

Thank you for your letter dated 2 December 2022 asking for certificates of UK tax residence.

You would normally need to fill in specific forms Japanese CoR form and a MOD.21-RFI to claim Double Taxation Relief from Japan and Portugal. However, I enclose general certificates of UK residence that can be sent to the Japanese and Portuguese foreign tax authority as this may be acceptable. If these certificates are not acceptable, you must get the specific form required from the overseas tax authority or your overseas customer. There is guidance about this in the Double Taxation Relief manual. To get this guidance, go to www.gov.uk and search 'dt2140pp'.

When the foreign tax authority needs you to use a specific claim form, make sure that you read any guidance notes that come with it. These are usually at the end of the form.

Please make sure that you:

- use the right claim form and check which copies are needed
- fill in the claim form in line with the instructions
- sign the form

To avoid unnecessary delays, please check all forms before sending them to us.

This is our latest requirement for all future requests for certificates of residence.

Future requests for a certificate of residence

You will need to give us the information shown in the 4 points below if the foreign tax authority does not need a specific claim form. Or if their specific form does not cover these 4 points. Please send us this information separately, in writing, when you ask for certificates. If you do not, we cannot send a certificate.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001





HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

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Date 13 January 2023

Certificate of UK residence

Unique Taxpayer Reference (UTR): 53673 00020
Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Japan.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Certificate of UK residence

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

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Date 13 January 2023

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Company name: GSMA Advisory Services Ltd
Registered office address: 1 Angel Lane, London, EC4R 3AB

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 13 January 2023 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Portugal.

Signature

A. Sullivan

Name

Mrs A Sullivan

Office stamp

HM Revenue and Customs
Corporation Tax

13 January 2023



HM Revenue
& Customs

Business, Tax and Customs
HM Revenue and Customs
BX9 1WR

FAO: Will Jaques
GSMA Advisory Services Ltd
1 Angel Lane
LONDON
EC4R 3AB

Phone 0300 2003410
8.00am to 5.30pm Monday to Friday

Web www.gov.uk

Date 13 January 2023
UTR 5367300020

Dear Mr Jaques

Further information needed for a certificate of UK tax residence

Unique Taxpayer Reference (UTR): 5367300020

Thank you for your letter dated 2 December 2022 asking for certificates of UK tax residence.

I need further details about the type of income the company receives and the country that it receives this from. I can then deal with your request.

Please confirm which Countries, that were part of the former Yugoslavia, you require Certificates of Residence for

Future requests for a certificate of residence

When you ask for a certificate of residence in the future, please check the Double Taxation Relief manual. This will tell you if the foreign tax authority needs you to use a specific form when making a claim. For more information, go to www.gov.uk and search 'dt2140pp'.

When the foreign tax authority needs you to use a specific claim form, make sure that you read any guidance notes that come with it. These are usually at the end of the form.

Please make sure that you:

- use the correct claim form and check which copies are needed
- fully complete the claim form in line with the instructions
- sign the form

To avoid unnecessary delays, please check all forms before sending them to us to authorise.

The following is our latest requirement for all future requests for certificates of residence.

If the foreign tax authority does not need a specific claim form, or their specific form does not cover the following 5 points, we will need this information. If you do not, we cannot issue a certificate.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001