

Tax residency self-certification form – Entity

INSTRUCTIONS

These explanatory notes are no substitute for reading the certification requirements of the corresponding Tax Regulations.

The term 'Tax Regulations' refers to regulations created to enable the automatic exchange of information and includes the Foreign Account Tax Compliance Act ('FATCA') and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information ('CRS'), as implemented in the relevant jurisdictions.

If you are unsure how to complete this form you should seek independent legal or tax advice. The purpose of these instructions is to act as a general guidance to assist the completion of the Self-Certification Form – Entity and nothing in these instructions should be construed as legal or tax advice.

It is your responsibility in completing the form to ensure that the information provided is accurate, complete and valid and to provide any additional documentation, information or replacement forms when required.

Do not use this form if you are an individual. Instead, please complete the Self-Certification Form - Individual.

The term Account Holder means the person listed or identified as the holder of a Financial Account.

Part 1: Data for the person representing the entity

1.1. Names by identification document/ ID number/other number/ Address/ Identity document/Procurator	Main details for legal representative to be completed.
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Part 2: Name and address of the entity account holder

This section requires you to provide the legal name of the entity.

2.1. Name of Entity/Branch (in full)	Enter the full legal name of the entity owning the account. The term "Entity" means a legal person or a legal arrangement such as a corporation, a partnership, a trust, a foundation and branches which are treated as "Entities" for the purposes of the Tax Regulations. A branch includes a unit, business or office.
2.2. Country (of incorporation and organisation)	If the entity is a corporation, the country (and the province, state or other sub-national division where relevant under national law) of incorporation should be entered. If it is another type of entity, the country (and state or other sub-national entity where relevant) under whose laws it is created, organised or governed

	<p>should be entered.</p> <p>For a branch this will normally be where the principal place of business is situated.</p> <p>For a trust it will normally be where the trustees are resident.</p>
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Part 3: Resident’s jurisdiction for tax purposes and tax number

This part requires you to provide details for the jurisdiction in which the entity is resident for tax purposes; any associated tax identification number should also be provided.

3.1 Jurisdiction in which the entity is a resident for tax purposes	To be completed precisely the current jurisdiction for tax purposes
3.2 Tax identification number issued by the jurisdiction	<p>To be completed the full TIN number, not other related . A TIN is a unique combination of letters and/or numbers assigned to the individual by a government, or its tax authorities, which is used to identify the account holder for the purposes of administering taxes.</p> <p>In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers or references (such as a social insurance number) to identify their residents for tax purposes.</p>

Part 4: In case the entity is a resident for tax purposes in more than one jurisdiction, please fill in information for each jurisdiction separately (if needed the table can be copied further).

This part is obligatory in case of multi-residence for tax purposes. It requires you to provide details for all jurisdictions in which the entity is resident for tax purposes; any associated tax identification number or numbers should also be provided.

4.1. TIN (Tax Identification Number), issued by this jurisdiction	<p>A taxpayer identification number (TIN) or functional equivalent should be provided for each country of residence for tax purposes identified above.</p> <p>A TIN is a unique combination of letters and/or numbers assigned to the individual by a government, or its tax authorities, which is used to identify the account holder for the purposes of administering taxes.</p> <p>In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers or references (such as a social insurance number) to identify their residents for tax purposes.</p>
4.2. Jurisdiction (if applicable)	<p>If the entity is resident for tax purposes in more than one country, you should provide details for <u>all</u> jurisdictions where the Account Holder is tax resident, including the TINs or indicating where the TIN is unavailable. Where the TIN is unavailable, please provide the reason why it is unavailable; you may attach any evidence that supports the reasons provided.</p>

Part 5:

This part is obligatory only in case the account holder is a resident for tax purposes in USA.

If the account holder is a resident in USA, but not specified as American and for him/her should not be provided information for FATCA purposes, please choose the relevant code:

US Person exempt from FATCA reporting	Code
An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)	1
The United States or any wholly owned agency or instrumentality thereof	2
Any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing	3
A corporation the stock of which is regularly traded on one or more established securities markets	4
Any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation the stock of which is regularly traded on one or more established securities markets	5
A dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United States or any State	6
Any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;	7
Any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64)	8
Any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code	9
Any bank as defined in section 581 of the U.S. Internal Revenue Code	10
A broker as defined in section 6045(c) of the U.S. Internal Revenue Code	11
Any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code	12
Any tax-exempt trust under a plan that is described in section 403(b) or section 457(b) of the U.S. Internal Revenue Code	13

Part 6.

This part is obligatory in case the account holder is a financial institution. If the account holder is a financial institution may not fill in parts 7,8 and 9 from the form.

Part 7.

If some of the requirements in this part are marked, part 8 and 9 may not be filled in.

Part 8.

If the status of the Entity could not be reasonably determined, it should be accepted that the Entity is a Passive Non-Financial Entity.

If the Account Holder is a Passive Non-Financial Entity, you should provide information on its controlling persons.

If the Account Holder is an Active Non-Financial Entity, please fill in the respective code:

Active Non-Financial Entity (NFE) is an Entity fulfilling any of the following criteria:	Code
Less than 50 % of the NFE's gross income for the preceding calendar year is passive income and less than 50 % of the assets held by the NFE during the preceding calendar year are assets that produce or are held for the production of passive income. The term "passive income" includes: dividends, interest or income equivalent to interest, rents, royalties, annuities, gains from the alienation of financial assets, foreign currency trade, net income from swaps and amounts received under Cash Value Insurance Contracts.	1
The activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution (except of investment funds or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes).	2
The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;	3
The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution	4
The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution	5
<p>i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;</p> <p>ii) it is exempt from income tax in its jurisdiction of residence;</p> <p>iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</p> <p>iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or noncharitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and</p> <p>v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.</p>	6
For FATCA purposes – an Entity that is organized in a U.S. Territory under Art. 1, para. 1, letter b) of the FATCA IGA and all of the owners of which are bona fide residents of that U.S. Territory, a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations as well as any other NFE that is an "excepted NFFE" under Part IV, subparagraph B (4) (i) of Annex I of the FATCA IGA.	7

Part 9. Information about the entity controlling persons

In this section you are required to provide controlling persons information.

<p>9.1. Controlling Persons</p>	<p>This term corresponds to the term “beneficial owner” .If a controlling person has multiple Tax residencies, please fill them all along with the associated TINs.</p> <p>“Controlling Person” means any natural person(s) who ultimately owns or controls the customer and/or the natural person(s) on whose behalf a transaction or activity is being conducted.</p> <p>In the case of a legal entity, any physical person who ultimately owns directly or indirectly more than 25% of the capital or voting rights is assumed to be a Controlling Person but a person may have effective control and therefore be a Controlling Person with a lower percentage (CP of legal person – ownership or CP of legal person – other means).</p> <p>Where the ownership threshold is not met or where no person is identified as a controlling person, for example where the shares are widely held, or where there is a doubt as to the identity of the beneficial owners, the beneficial owners are deemed to be the senior managing officials e.g. executive management such as the Chief Executive and Chairman (CP of legal person – senior managing official).</p> <p>In the case of a trust, or where a trust controls a legal entity, the controlling persons are deemed to be : (i) the settlor; (ii) the trustee(s); (iii) the protector, if any; (iv) the beneficiaries, or where the individuals benefiting from the legal arrangement or entity have yet to be determined, the class of persons in whose main interest the legal arrangement or entity is set up or operates; (v) any other natural person exercising ultimate control over the trust by means of direct or indirect ownership or by other means.</p>
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Function of the controlling person must be defined among the following codes:

Function of the controlling persons	Code
Controlling person of legal person – ownership	1
Controlling person of legal person – other means	2
Controlling person of legal person – senior managing official	3
Controlling person of legal arrangement – trust – settlor	4
Controlling person of legal arrangement – trust – trustee	5
Controlling person of legal arrangement – trust – protector	6
Controlling person of legal arrangement – trust – beneficiary	7
Controlling person of legal arrangement – trust – other	8
Controlling person of legal arrangement – other – settlor-equivalent	9
Controlling person of legal arrangement – other – trustee-equivalent	10

Controlling person of legal arrangement – other – protector-equivalent	11
Controlling person of legal arrangement – other – beneficiary-equivalent	12
Controlling person of legal arrangement – other – other-equivalent	13
Controlling person – unknown	14