

Legislation on exchange of financial account information in tax matters (FATCA (Foreign Account Tax Compliant Act) and CRS/DAC2 (Common Reporting Standard)) requires banks to request information on customers' tax residence and tax identification number (part 1). In addition, a company must also be classified (part 2) according to definitions in these regulations.

Completing this form is mandatory for new customers. Pre-existing customers who are asked to complete the form but fail to do so, may be considered as reportable.

If your organisation is resident in the United States or dual resident, you should also provide a completed, signed and dated IRS Form W-9.

Please consult your tax advisor if you are in doubt how to complete the form.

Account holder information

Legal name of Entity ("the Entity")	Company Registration No.
Address	

Part 1 - Tax residency

The Entity's country of tax residence and tax identification number (TIN)

Country of tax residence	TIN, if different from Company Registration No.
Additional country where the Entity is tax resident	Foreign TIN or equivalent
Additional country where the Entity is tax resident	Foreign TIN or equivalent

Part 2 - Entity classification

The Entity must be classified. Only one option can apply, please tick the applicable box in one of the three sections 2a-2c. Definitions can be found on pages 4 & 5. Please read them carefully before ticking the applicable box.

2a Financial Institutions. Tick the appropriate box and follow the instructions.

<input type="checkbox"/> The Entity is an Investment Entity located in a CRS non-participating jurisdiction and managed by another Financial Institution. Please complete part 3 on Controlling Persons and then proceed to part 4 - signing.	
<input type="checkbox"/> The Entity is a Depository or Custodial Institution, a Specified Insurance Company or a Financial Institution other than above. Please state the GIIN (Global Intermediary Identification Number), if one is obtained. Please proceed to part 4 - signing.	GIIN
If Sponsored Entity, name of Sponsor	GIIN of Sponsor, if Sponsored Entity

2b Active Non-Financial Entities. Tick the appropriate box and follow the instructions.

<input type="checkbox"/> The Entity is an Active Non-Financial Entity and the stock of the company is regularly traded on an established securities market or the company is a Related entity of an entity the stock of which is regularly traded on an established securities market; Please proceed to part 4 - signing.
<input type="checkbox"/> The Entity is an Active Non-Financial Entity such as a Governmental Entity, an International Organization (e.g. the UN), a Central Bank, or an entity wholly owned by one or more of the foregoing. Please proceed to part 4 - signing.
<input type="checkbox"/> The entity is an Active Non-Financial Entity other than one of the above. Please proceed to part 4 - signing.

2c Passive Non-Financial Entities

<input type="checkbox"/> The Entity is a Passive Non Financial Entity. The company is an entity other than all of the above. Please complete part 3 on Controlling Persons and then proceed to part 4 - signing.
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Part 3 – Controlling Persons

Please only complete if the Entity is i) a Passive Non-Financial Entity or ii) An Investment Entity in a non CRS-participating jurisdiction managed by another Financial Institution

Please see page 5 for definition of a Controlling Person and then complete the information on each Controlling Person(s):

Name	Date of birth
Address	
US citizenship/tax residency The Controlling Person is (either) a US citizen or otherwise tax resident in the USA. Yes <input type="checkbox"/> No <input type="checkbox"/>	
Country of tax residence	TIN, if none is obtained, give reason
Second country of tax residence, if applicable	TIN, if none is obtained, give reason
Controlling person in the capacity of: <input type="checkbox"/> >25% ownership or voting rights, <input type="checkbox"/> member of board of directors, <input type="checkbox"/> executive board member	

Name	Date of birth
Address	
US citizenship/tax residency The Controlling Person is (either) a US citizen or otherwise tax resident in the USA. Yes <input type="checkbox"/> No <input type="checkbox"/>	
Country of tax residence	TIN, if none is obtained, give reason
Second country of tax residence, if applicable	TIN, if none is obtained, give reason
Controlling person in the capacity of: <input type="checkbox"/> >25% ownership or voting rights, <input type="checkbox"/> member of board of directors, <input type="checkbox"/> executive board member	

Name	Date of birth
Address	
US citizenship/tax residency The Controlling Person is (either) a US citizen or otherwise tax resident in the USA. Yes <input type="checkbox"/> No <input type="checkbox"/>	
Country of tax residence	TIN, if none is obtained, give reason
Second country of tax residence, if applicable	TIN, if none is obtained, give reason
Controlling person in the capacity of: <input type="checkbox"/> >25% ownership or voting rights, <input type="checkbox"/> member of board of directors, <input type="checkbox"/> executive board member	

Part 4 – Signing

1. I acknowledge that the Recipient may provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of the Recipient for tax purposes, a copy of this form and may disclose to such tax authorities or such party any additional information that the Recipient may have in its possession that is relevant to the entity’s qualification for any benefits claimed on the basis of this Declaration. I further acknowledge that information contained in this form and information regarding income paid or credited to or for the benefit of the account(s) set out above may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which the entity is resident for tax purposes.

2. I acknowledge that the Recipient may provide, directly or indirectly, a copy of this form and information relating to the account(s) set out above, as required by law, to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.

3. I certify that that the entity named is the beneficial owner of all the income to which this form relates. I undertake to notify the recipient of any change in circumstances that causes any certification on this form to become incorrect and to provide a suitably updated form within 30 days of such change. I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

I certify that I have the capacity to sign for the entity identified in this form.

Legal name of entity:

Date

Signature

Name in capital letters (authorised signatory)

Appendix – Summary Descriptions of Select Defined Terms***TIN (including functional equivalent)***

The term TIN means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a functional equivalent). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

Financial Institution

A Financial Institution is defined as a Depository institution, a Custodial Institution, a Specified Insurance Company or an Investment Entity.

Depository Institution

The term Depository Institution means any Entity that accepts deposits in the ordinary course of a banking or similar business.

Custodial Institution

The term Custodial Institution means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. An Entity holds financial assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three- year period that ends on December 31 (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence.

Specified Insurance Company

The term Specified Insurance Company means any Entity that is an insurance company (or holding company of insurance company) that issues, or is obligated to make payments with respect to, a cash value insurance contract or an annuity contract.

Investment Entity

The term Investment Entity means an Entity that primarily (more than 50 % of the income) conducts as a business, or is managed by an Entity that conducts as a business, one or more of the following activities or operations *on behalf of a customer*:

- trading of securities or other financial instruments,
- individual and collective portfolio management, or
- otherwise investing, administering or managing assets on behalf of other persons.

GIIN

GIIN, Global Intermediary Identification Number, is an identification number issued by the Internal Revenue Service to Financial Institutions (including Sponsoring Entities) for purposes of identifying their registration with the IRS under FATCA.

Sponsored Entity

An Entity is a Sponsored Entity if another Entity, a Sponsoring Entity, fulfils the FATCA reporting obligations on behalf of the Sponsored Entity.

Active Non-Financial Entity

An Active Non-Financial Entity (Active NFE) is defined as an Entity that is not a Financial Institution and meets at least *one* of the following criteria:

- ***Income from sale of goods and services*** • More than 50% of the Entity's gross income for the previous calendar year or corresponding reporting period consists of income from business operations, i.e. less than 50% are passive income (e.g. dividends, interests, royalties etc. or income from sale of assets that generate such income). In addition, more than 50 % of the Entity's assets must be held for the production of business income.
- ***Listed company*** • The stock of the Entity is regularly traded on an established securities market, or the Entity is a related Entity of an Entity the stock of which is regularly traded on an established securities market. An Entity is a related Entity of another Entity if either the Entity controls the other entity, or the two Entities are under common control. Control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

- **Holding company** • Substantially all (80 % or more) of the activities of the Entity consist of holding the outstanding stock of, and/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 that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, 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.
*and applies to Denmark & Norway, or applies to Finland and Sweden.
- **Start-up company** • The Entity is not yet operating a business and has no prior operation history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the Entity shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the Entity.
- **Corporate Treasury** • The Entity primarily engages (more than 50% of the income derives from) in financing and hedging transaction 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.
- **Liquidation & bankruptcy** - The Entity was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in business other than that of a Financial Institution.
- **Non-Profit** - The Entity is a Non-Profit Organisation, e.g. a tax-exempt charity organisation, tax-exempt non-profit organisation, or tax-exempt religious community.
- **Governmental bodies** - The Entity is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an Entity wholly owned by one or more of the foregoing.

Passive Non-Financial Entity

A Passive non-Financial Entity (Passive NFE) is defined as an Entity, which is neither a Financial Institution, nor an Active Non-Financial Entity.

Controlling Person

A controlling person is defined as a natural person who owns or exercises control, e.g. by directly or indirectly having >25% ownership or voting rights. If there are no natural persons with >25% ownership or voting rights, the controlling person is defined as the board of directors if the board has 3 or less members. If there is no board of directors, or if it consists of more than 3 members, then the controlling person is the senior management defined as all executive board members.

In the case of a trust, the term "Controlling Persons" means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust. The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the trust.

CRS Non-Participating Jurisdictions

Jurisdictions who do not participate in the automatic exchange of financial information are referred to as CRS Non-Participating Jurisdictions. More information can be obtained from the tax authorities.