

### Instructions for completion

Please read these instructions before completing the form.

- Under the Directive 2014/107 /EU of 9 December 2014 „as regards mandatory automatic exchange of information“ and the Luxembourg Law of 18 December 2015 in relation to the OECD Standard for Automatic Exchange of Financial Account Information („OECD Common Reporting Standard, CRS“), a Financial Institution is required to collect and report certain information about financial accounts held by one or more entities that is/are resident(s) in a Reportable Jurisdiction for tax purposes or by certain Non-Financial Entities (NFEs) with one or more Controlling Persons that is/are tax resident(s) in a Reportable Jurisdiction to the Luxembourg tax authorities („Administration des Contributions Directes“ or „ACD“). The ACD in turn will pass on such information to the relevant tax authorities in the Reportable Jurisdiction(s) where the Account Holder and/or (where relevant) the Controlling Person(s) is/are resident(s) for tax purposes.
- For joint or multiple Account Holders, please complete a separate Self-Certification Form for each Account Holder.
- If you are completing the Self-Certification Form on behalf of the Account Holder's, then you should indicate the capacity in which you have signed in Section VI. For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the Self-Certification Form under a signatory authority or power of attorney.
- If you have any questions about this Self-Certification Form or defining your FATCA or CRS status, please speak to your tax adviser or local tax authority.
- For further information on CRS please refer to the OECD automatic exchange of information portal: <http://www.oecd.org/tax/automatic-exchange/>
- Mandatory fields are marked with an \*
- Account Holders that are individuals should not complete this Self-Certification Form but should complete the Self-Certification Form entitled “Individual Self-Certification Form for FATCA and CRS”.

# FATCA and CRS

## Entity Self-Certification Form

### Section 1:

#### Account Holder Identification (please refer to the glossary)

**Name\*:** \_\_\_\_\_ (the „Entity”)

**Country of Incorporation or Organization:** \_\_\_\_\_

#### Registered Address\*:

Number: \_\_\_\_\_ Street: \_\_\_\_\_

City, Town, State, Province or County: \_\_\_\_\_

Postal/ZIP Code: \_\_\_\_\_ Country: \_\_\_\_\_

#### Mailing address (if different from above):

Number: \_\_\_\_\_ Street: \_\_\_\_\_

City, Town, State, Province or County: \_\_\_\_\_

Postal/ZIP Code: \_\_\_\_\_ Country: \_\_\_\_\_

### Section 2:

#### FATCA Declaration Specified U.S. Person:

**Please tick either (a) or (b) below and complete as appropriate.**

- a) The Entity **is** a Specified U.S. Person and the Entity's U.S. Federal Taxpayer Identifying Number (U.S. TIN) is as follows:

**U.S. TIN:** \_\_\_\_\_

- b) The Entity is **not** a Specified U.S. Person (please also complete Sections 3, 4 and 5)

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## Entity Self-Certification Form

### Section 3:

**Entity's FATCA Classification\*** (the information provided in this section is for FATCA purposes, please note your classification may differ from your CRS classification in Section 5):

#### 3.1 Financial Institutions under FATCA:

If the Entity is a Financial Institution, please tick one of the below categories and provide the Entity's GIIN at 3.1.2

1.	Luxembourg Financial Institution or a Partner Jurisdiction Financial Institution	
2.	Registered Deemed Compliant Foreign Financial Institution	
3.	Participating Foreign Financial Institution	

**3.1.2** Please provide the Entity's Global Intermediary Identification Number (GIIN):

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**3.1.3** If the Entity is a Financial Institution but unable to provide a GIIN, please tick one of the below reasons:

1.	Partner Jurisdiction Financial Institution and has not yet obtained a GIIN	
2.	The Entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN Please provide the sponsor's name and sponsor's GIIN :  Sponsor's Name: _____ Sponsor's GIIN: _____	
3.	Exempt Beneficial Owner	
4.	Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)	
5.	Non Participating Foreign Financial Institution	
6.	Excepted Foreign Financial Institution	
7.	U.S. Person but not a Specified U.S. Person	

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### 3.2 Non-Financial Institutions under FATCA:

If the Entity is not a Financial Institution, please tick one of the below categories

1.	Active Non-Financial Foreign Entity	
2.	Passive Non-Financial Foreign Entity (If this box is ticked, please include Controlling Person Self-Certification forms for each of your Controlling Persons that is a Specified U.S. Person)	
3.	Excepted Non-Financial Foreign Entity	
4.	The Entity is a U.S. Person but not a Specified U.S. Person	

### Section 4: CRS Declaration of Tax Residency\* (please refer to the glossary)

Please indicate the Entity's place of Tax Residence for CRS purposes, (if resident in more than one country please detail all countries of Tax Residence and associated Tax Identification Numbers).

Country of Tax Residency	Tax ID Number <sup>1)</sup>

1) Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a TIN. If applicable, please specify the reason for non availability of a Tax ID Number:

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# FATCA and CRS

## Entity Self-Certification Form

### Section 5:

**Entity's CRS Classification\* (the information provided in this section is for CRS, please note your CRS classification may differ from your FATCA classification in Section 3) (please refer to the glossary):**

1.	Custodial Institution, Depository Institution, Specified Insurance Company or Investment Entity other than an Investment Entity under A(6)(b) of Section VIII of the CRS resident in a Non Participating Jurisdiction	
2.	An Investment Entity under A(6)(b) of Section VIII of the CRS resident in a Non Participating Jurisdiction (If this box is ticked, please include Controlling Person Self Certification Forms for each of your Controlling Persons)	
3.	<p>Active Non-Financial Entity</p> <p>1. a corporation, the stock of which is regularly traded on an established securities market. If you fall under this definition, please provide the name of the established securities market on which the corporation is regularly traded:</p> <p>_____</p> <p>2. a corporation which is a related entity of such a corporation If you fall under this definition, please provide the name of the regularly traded corporation that the entity identified in section I of this form is a Related Entity of:</p> <p>_____</p>	
4.	Active Non-Financial Entity – a Government Entity or Central Bank	
5.	Active Non-Financial Entity – an International Organisation	
6.	Active Non-Financial Entity – other than (3)-(5) (for example a start-up NFE or a non- profit NFE)	
7.	Passive Non-Financial Entity (If this box is ticked, please include Controlling Person Self-Certification Forms for each of your Controlling Persons)	

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## Entity Self-Certification Form

### Section 6: Declarations and Undertakings

I/We declare (as an authorized signatory of the Entity) that the information provided in this Self-Certification Form is, to the best of my/ our knowledge and belief, accurate and complete.

I/We undertake to advise the recipient within 30 days and provide an updated Self-Certification Form where any change in circumstance occurs, which causes any of the information contained in this Self-Certification Form to be incorrect.

**Authorized Signature(s)\*:**

\_\_\_\_\_

**Print Name(s)\*:**

\_\_\_\_\_

**Capacity in which declaration is made\*:**

\_\_\_\_\_

**Date: (dd/mm/yyyy)\*** \_\_\_\_\_

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## Entity Self-Certification Form

### Glossary CRS

**Note:** These are selected definitions provided to assist you with the completion of this Self-Certification Form. Further details can be found in the Directive 2014/107/EU of 9 December 2014 “as regards mandatory automatic exchange of information” and in the OECD Standard for Automatic Exchange of Financial Account Information (“OECD Common Reporting Standard, CRS”).

#### “Account Holder”

The “Account Holder” is the client (contractual partner) of AFS. This is regardless of whether such person is a flow-through Entity.

A client other than a Financial Institution and instead acting as an agent, custodian, nominee, signatory, investment advisor, or intermediary for or on behalf of another person is not considered as account holder for CRS/FATCA purposes; but instead, this other person is considered as account holder.

#### “Active NFE”

An entity will be classified as Active NFE if it meets any of the following criteria:

- less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- the NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- substantially all of 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 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;

- the NFE is not yet operating a business and has no prior operating history, (a “ start-up NFE”) 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 organization of the NFE;
- the NFE 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 a business other than that of a Financial Institution;
- 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; or
- the NFE meets all of the following requirements (a “non-profit NFE”):
  - 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 organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - it is exempt from income tax in its jurisdiction of residence;
  - it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - 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 non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable

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compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

- 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 organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

### “Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

### “Controlling Person(s)”

“Controlling Persons” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust. Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling

Persons of the trust. In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.

### “Financial Institution”

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

### „Investment Entity”

The term “Investment Entity” includes two types of Entities:

1. an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - Individual and collective portfolio management; or
  - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

2. The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution” – as defined under §A(6)(b) of Section VIII of the CRS) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

### “Investment Entity managed by another Financial Institution”

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (1.) above in the definition of ‘Investment Entity’. An Entity only



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manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part).

### **"NFE"**

An "NFE" is any Entity that is not a Financial Institution.

### **"Non-Participating Jurisdiction"**

A "Non-Participating Jurisdiction" means a jurisdiction with which no agreement is in place pursuant to which it will provide the information set out in the CRS.

### **"Participating Jurisdiction Financial Institution"**

The term "Participating Jurisdiction Financial Institution" means

(1.) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (2.) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

### **"Passive NFE"**

Under the CRS a "Passive NFE" means any: (1.) NFE that is not an Active NFE; and (2.) Investment Entity as defined under §A(6)(b) of Section VIII of the CRS resident in a Non-Participating Jurisdiction.

### **"Related Entity"**

An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity

### **"Resident for tax purposes"**

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident.

### **"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. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for Entities, a Business/company registration code/number.