

DO NOT USE THIS FORM IF THE ACCOUNT HOLDER IS AN INDIVIDUAL OR SOLE PROPRIETORSHIP.
IN SUCH CASES, PLEASE COMPLETE THE SELF-CERTIFICATION FORM FOR INDIVIDUALS.

IN THE EVENT OF CHANGES TO ANY OF THE INFORMATION PROVIDED IN THIS FORM, PLEASE PROVIDE A NEW, UPDATED SELF-CERTIFICATION FORM WITHIN 90 DAYS OF ANY SUCH CHANGES.

PLEASE FILL IN THE FIELDS AND TICK THE APPROPRIATE BOXES.

THERE IS A LIST OF DEFINITIONS TO HELP YOU COMPLETE THIS FORM IN THE ANNEX – DEFINITIONS SECTION.

Name of the entity
State in which the registered office is located

Address of current tax residence

Street
Postcode
Town/City
Country

Tax identification number in the country of residence

- Tax identification number**
- The country of residence has not provided a tax identification number
- This entity is a company in formation. Its tax number must be provided as soon as you receive it.

Other country of tax residence

- The entity has no country of tax residence other than the aforementioned
- In addition to the aforementioned country of tax residence, the entity has an address of tax residence in the following country/countries

Street

Postcode
Town/City
Country

- Tax identification number**
- This country of residence has not issued a tax identification number

Entity status under DAC 2-CRS^{1,2} (only one status possible)

Please tick the appropriate box (one box only)

REPORTING FINANCIAL INSTITUTION

- Depository institution
or Custodial institution
or Specified insurance company
or Investment entity other than below
- Investment entity managed by another financial institution
(see the categories of financial institution above and the Annex – Definitions)³

NON-REPORTING FINANCIAL INSTITUTION

- Non-reporting financial institution
- Non-reporting financial institution based on the list of the country of tax residence of the entity appearing in its Annex
Specify type: _____

ACTIVE Non-Financial Entity (NFE)

- 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
- Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding shares of, or providing financing and services to, one or more subsidiaries that engage in economic and commercial businesses other than that of a financial institution. However, 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 other investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies for investment purposes
- The shares of the NFE are regularly traded on an established securities market or the NFE is a related entity of an entity whose shares are regularly traded on an established securities market
- Other
Specify type: _____

 PASSIVE Non-Financial Entity (NFE)³

1) DAC 2: European Directive on administrative cooperation in the field of taxation.

2) CRS: the OECD *Common Reporting Standard*.

3) The Bank is required to obtain information (name, address, TIN (social security number), tax residence, on **the controlling person(s)**) by having them complete a "Self-certification for controlling person tax residency" form. Your relationship manager will provide the relevant form.

Entity status under FATCA⁴ (only one status possible)

Please tick the appropriate box (one box only)

- Non-participating FFI (including a limited FFI or an FFI related to a reporting IGA FFI other than a registered, deemed-compliant FFI or a participating FFI)
- Participating FFI
- Reporting Model 1 FFI
- Reporting Model 2 FFI
- Registered, deemed-compliant FFI (other than a reporting Model 1 FFI or a sponsored FFI that has not obtained a GIIN)
- Sponsored FFI that has not obtained a GIIN⁵
- Certified, deemed-compliant, non-registering local bank
- Certified, deemed-compliant FFI with only low-value accounts
- Certified, deemed-compliant, sponsored, closely held investment vehicle⁵
- Certified, deemed-compliant, limited life debt investment entity
- Certified, deemed-compliant investment adviser or investment manager
- Owner-documented FFI⁵
- Restricted distributor⁵
- Non-reporting IGA FFI
(including an FFI considered a registered, deemed-compliant FFI in accordance with an applicable Model 2 IGA)⁵
- Foreign government, government of a US possession, or foreign central bank of issue
- International organisation
- Exempt retirement plans⁵
- Entity wholly owned by exempt beneficial owners
- Territory financial institution
- Non-financial group entity
- Excepted non-financial start-up company
- Excepted non-financial entity in liquidation or bankruptcy
- 501(c) organisation under the US Internal Revenue Code⁵
- Non-profit organisation
- Publicly traded NFFE or NFFE affiliate of a publicly traded corporation⁵
- Excepted territory NFFE
- Active NFFE
- Passive NFFE (see below)
- Excepted inter-affiliate FFI
- Direct reporting NFFE
- Sponsored, direct reporting NFFE⁵

4) FATCA: US *Foreign Account Tax Compliance Act*.

5) An IRS form may be necessary. Your relationship manager will provide the relevant form.

Please tick the appropriate box (as applicable):

- The entity has a Global Intermediary Identification Number (“GIIN”)
Global Intermediary Identification Number _____
- The entity is a **passive NFFE** for which one or more of the **the controlling persons are US persons**
The entity must provide the name, address, TIN (social security number) and an IRS W-9 form for each US person. Your relationship manager will provide the relevant form.
- The entity is a **US person**
The entity may be a “Specified US Person” within the meaning of US IRS (Internal Revenue Service) regulations, in which case it must complete and submit an IRS W-9 form. Your relationship manager will provide the relevant form.
- The entity **invests or will invest in US securities**
An IRS form may be required. Your relationship manager will provide the relevant form.

To be completed by investment funds with multiple sub-funds

Please tick this box **only** if you wish to determine the CRS/FATCA status of the fund and each of its sub-funds individually. A separate self-certification will be required for the fund and each of its sub-funds.

If this box is not ticked, the CRS/FATCA status of the entity as determined in this self-certification shall automatically apply to the investment fund and each of its sub-funds, and the sub-funds will not be required to submit individual self-certification.

- As an investment fund, I wish to determine the CRS and FATCA statuses of each sub-fund individually and I undertake to provide CRS/FATCA self-certification for each individual sub-fund.

Processing and protection of personal data

I hereby accept that the information collected using this document may be placed on any medium and is saved by the Bank in a computer file and processed for the purposes of authentication and execution of the Bank’s contracts and services as well as to comply with its regulatory obligations, in particular with regard to anti-money laundering and anti-terrorist financing legislation, and applicable tax legislation such as the EU Directive on administrative cooperation in the field of taxation, the Law of 18 December 2015 on the Automatic Exchange of Financial Information in Tax Matters, the OECD Common Reporting Standard and FATCA. In this regard, I acknowledge and accept that the Bank may have to verify the authenticity of the data provided and transfer this data to the public authorities and competent courts.

I authorise the Bank to store my personal data for a period not to exceed that necessary for its purposes, and in accordance with its General Terms and Conditions.

I expressly acknowledge and accept that my personal data shall be processed according to the terms and conditions described in this document and the Bank’s General Terms and Conditions. I have been informed of my right to request access to my personal data as well as its correction, erasure and portability, and of my right to object to or restrict its processing.

Declaration and signature

I acknowledge that the information included in this form and the information relating to the account(s) of the entity may be sent to the tax authorities in the country in which this/these account(s) is/are held, and exchanged each year with the tax authorities of the other country/countries in which the entity and the controlling person(s) are tax resident if this/these country/countries has/have concluded an agreement for the exchange of information relating to financial accounts.

I acknowledge that I have the right to access the information that will be exchanged. I must contact my relationship manager if I wish to exercise this right.

I hereby confirm that I am authorised to sign in the name of the entity that holds all the accounts to which this form relates.

I hereby confirm that, to the best of my knowledge, all information included in this document is correct and complete. In the event of any change in this information (change of situation), I agree to submit a new form within 90 days.

Representative 1

Title (Ms, Mr)	<input type="text"/>	Signature
Surname	<input type="text"/>	
First name	<input type="text"/>	
Position	<input type="text"/>	

Made in _____, on _____

If this form is signed under a power of attorney, please attach a certified copy thereof.

Representative 2

Title (Ms, Mr)	<input type="text"/>	Signature
Surname	<input type="text"/>	
First name	<input type="text"/>	
Position	<input type="text"/>	

Made in _____, on _____

If this form is signed under a power of attorney, please attach a certified copy thereof.

Annex – Definitions

The definitions hereinafter are taken from the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the “Common Reporting Standard” or “CRS”), Council Directive 2014/107/EU (“DAC 2”) and the intergovernmental FATCA agreement between Luxembourg and the United States of America.

Directives taken from the OECD’s Implementation Handbook on the provisions governing the determination of tax residency

Please do not refer exclusively to the table below, which is provided solely for information purposes. The concept of tax residency depends on the domestic laws of each state. Please contact your tax adviser for more information.

Type of entity	Indication of residence
Most taxable entities	Place of incorporation or organisation
Fiscally transparent entities excluding trusts	Address (which could be indicated by the registered address, principal office or place of effective management)
Trusts (with no purpose for US entities)	The address of one or more trustees

The OECD Common Reporting Standard

“Entity”

means a legal person or a legal arrangement, such as a corporation, partnership, trust, or foundation.

“Reportable Person”

means a “Reportable Jurisdiction Person” other than:

- (a) a corporation the stock of which is regularly traded on one or more established securities markets;
- (b) any corporation that is a Related Entity of a corporation described in clause (a);
- (c) a governmental Entity;
- (d) an international organisation;
- (e) a central bank; or
- (f) a Financial Institution (with the exception of an “Investment Entity” – “Financial Institution” under DAC 2 – described in point (b) which is not a Financial Institution in a Participating Jurisdiction, which is considered a “Passive Non-Financial Entity”)

“Reportable Jurisdiction Person”

means an Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, by reference to the legislation in the country or state in which the Entity is established, constituted or managed.

“Financial Institution”

means a “Depository Institution”, a “Custodial Institution”, an “Investment Entity”, or a “Specified Insurance Company”.

“Depository Institution”

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

“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% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (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”

means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract

“Investment Entity”

means any Entity:

- (a) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a client:
 - (i) 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;
 - (ii) individual or collective portfolio management; or
 - (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- (b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity as described above.

An Entity is treated as primarily conducting as a business one or more of the activities described above, or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity's gross income attributable to the relevant activities equals or exceeds 50% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence. The term Investment Entity does not include an Entity that is an Active NFE because it meets any of the criteria cited in points (d) to (g) of the definition of an Active NFE. This paragraph shall be interpreted in a manner consistent with the definition of “financial institution” in the Financial Action Task Force (FATF) Recommendations.

“Participating Jurisdiction Financial Institution”

means (i) any Financial Institution that is resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside such Participating Jurisdiction, and (ii) any branch of a Financial Institution that is not resident in a Participating Jurisdiction, if that branch is located in such 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 voting rights or value of an Entity.

“NFE” (Non-Financial Entity)

means any Entity that is not a Financial Institution.

“Active NFE” means any NFE that meets any of the following criteria:

- (a) 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;
- (b) the shares of the NFE are regularly traded on an established securities market or the NFE is a Related Entity of an Entity whose shares are regularly traded on an established securities market;
- (c) the NFE is a governmental Entity, an international organisation, a central bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding shares of, or providing financing and services to, one or more subsidiaries that engage in businesses other than the business of a Financial Institution. However, 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 other investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies for investment purposes;
- (e) 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 expiry of 24 months after the date when the NFE was first incorporated;
- (f) 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;
- (g) 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
- (h) the NFE meets all of the following requirements:
 - (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;
 - (ii) 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;
 - (iii) 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 compensation, at market prices, for goods or services rendered to, acquired by or subscribed for by the NFE; and
 - (iv) 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.

“Passive NFE”

means, under the terms of the CRS: (i) an NFE that is not an Active NFE; or (ii) an Investment Entity described in point (b) that is not a Participating Jurisdiction Financial Institution.

“Passive income”

Reference should be made to each jurisdiction’s particular rules. Passive income would generally be considered to include the portion of gross income that consists of:

- Dividends,
- Interest,
- Income equivalent to interest,
- Rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE,
- Annuities,
- The excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously,
- The excess of gains over losses from transactions (including futures, forwards, options, and similar transactions) in any Financial Assets,
- The excess of foreign currency gains over foreign currency losses,
- Net income from swaps, or
- Amounts received under Cash Value Insurance Contracts.

Notwithstanding the foregoing, passive income will not include, in the case of an NFE that regularly acts as a broker for Financial Assets, any income from any transaction entered into in the ordinary course of such brokerage business.

“Controlling Person(s)”

means the natural person(s) who exercise control over an Entity. If the Entity is a Passive NFE, any such persons are deemed to be the Account Holder(s).

This definition corresponds to the definition of the “beneficial owner” in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

Control over an Entity is generally exercised by the natural person(s) who are the ultimate owners of a controlling interest in the Entity. If no natural person exercises control by virtue of their interests, the Controlling Person(s) shall be the natural person(s) exercising control over the Entity by other means. If a natural person cannot be identified as exercising control over the Entity, the Controlling Person(s) shall be the natural person(s) occupying the position of executive director.

In the case of a trust, Controlling Person(s) means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary/beneficiaries or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including via a chain of control or ownership).

In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

This definition corresponds to the definition of the “beneficial owner” in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

SPECIFIC FATCA TERMINOLOGY:

“Participating FFI (foreign financial institution)”

Under the applicable US Treasury regulations, Participating FFI means a Financial Institution that has agreed to comply with the requirements of an FFI Agreement, including a Financial Institution described in a Model 2 IGA that has agreed to comply with the requirements of an FFI Agreement. The term Participating FFI also includes a qualified intermediary branch of a Reporting US Financial Institution, unless such branch is a Reporting Model 1 FFI. Each Reporting Luxembourg Financial Institution shall be treated as complying with FATCA by virtue of Article 4(1) of the IGA concluded with Luxembourg.

“Non-participating Financial Institution”

means a Financial Institution that is not a Participating FFI or a Deemed-Compliant FFI or an Exempt Beneficial Owner. The definition includes a Luxembourg Financial Institution or a Financial Institution in a different Partner Jurisdiction that is deemed a Non-participating Financial Institution pursuant to Article 5(2)(b) of the IGA concluded with Luxembourg or the corresponding provisions of an IGA concluded between the United States and the relevant Partner Jurisdiction. Under the provisions of Article 5(2)(b) of the IGA concluded with Luxembourg, a Non-participating Financial Institution is a Financial Institution which has not remedied its non-compliance within a period of 18 months after notification of significant non-compliance is first provided.

“IGA”

means an arrangement between the United States or the US Treasury Department and a non-US government or one or more agencies thereof to implement FATCA. There are currently two types of IGA: Model 1 and Model 2. The term Model 1 IGA means an arrangement between the United States and a non-US government or one or more agencies thereof to implement FATCA through reporting by Financial Institutions to such non-US government or agency thereof, followed by the automatic exchange of such reported information with the IRS (US Internal Revenue Service). Luxembourg has agreed a Model 1 IGA with the US. The term Model 2 IGA means an arrangement between the United States and a non-US government or one or more agencies thereof to facilitate the implementation of FATCA through reporting by Financial Institutions directly to the IRS in accordance with the requirements of an FFI Agreement, supplemented by the exchange of information between such non-US government or agency thereof and the IRS.

“Reporting Model 1 FFI” and “Reporting Model 2 FFI”

The term “Reporting Financial Institution” means any Financial Institution that is not treated as a Non-participating Financial Institution, which is resident or established in a jurisdiction with an IGA with the US, which may be a Model 1 or a Model 2 IGA. Luxembourg has agreed a Model 1 IGA with the US.

“Investment Entity”

Under the IGA between Luxembourg and the US, point (b) of the definition included in the CRS/DAC does not apply.

“Deemed-Compliant FFI”

means:

- (a) an Entity cited in Annex II section III or IV of the IGA with Luxembourg;
- (b) an Entity described in the relevant US Treasury regulations as a(n):
 - Registered, Deemed-Compliant FFI;
 - Certified, Deemed-Compliant FFI;
 - Owner-documented FFI; or
 - Subsidiary with the status of a qualified intermediary of a US financial institution that is a Reporting FFI in accordance with a Model 1 IGA.

“Exempt Beneficial Owner”

means:

- (a) an Entity cited in Annex II section I or II of the IGA with Luxembourg;
- (b) an Entity described in the relevant US Treasury regulations as a(n):
 - Exempt Beneficial Owner other than Funds;
 - Governmental entity;
 - International organisation;
 - Central bank;
 - Fund with the status of an Exempt Beneficial Owner
 - Treaty-qualified retirement fund
 - Broad participation retirement fund
 - Narrow participation retirement fund
 - Pension fund of an Exempt Beneficial Owner
 - Investment entity wholly owned by Exempt Beneficial Owner

“Sponsoring Entity”

means an Entity registered with the IRS which undertakes to meet the obligations regarding due diligence, withholding tax and reporting of one or more Sponsored Entities to the extent permitted under the IGA with Luxembourg (or any other IGA or regulations applicable to the US Treasury). A Sponsored Financial Institution is a Financial Institution sponsored by a Sponsoring Entity, to the extent permitted under the IGA with Luxembourg (or any other IGA or regulations applicable to the US Treasury).