

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

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

PLEASE FILL IN THE FIELDS AND TICK THE APPROPRIATE BOXES.
 DEFINITIONS TO ASSIST YOU IN COMPLETING THIS FORM CAN BE FOUND IN THE APPENDIX-DEFINITIONS.

Legal Name of Entity
 Country of incorporation

Address of current tax residence

Street
 Post Code
 Town/City
 Country

Tax Identification number in country of residence

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

Other country of tax residence

- The entity doesn't have a tax residence in any country other than the one mentioned above
- In addition to the country of tax residence mentioned above, the entity has a tax residence address in the following country/countries

Street
 Post Code
 Town/City
 Country

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

DAC2-CRS^{1,2} status of the Entity (one status only)

Please tick the appropriate box (only one)

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 categories above + appendix - Definitions)³

NON REPORTING FINANCIAL INSTITUTION

- Non-reporting financial institution
- Non-reporting financial institution in respect of the list in the Annex of the country of Tax residence of the Entity
Specify the 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 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 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
- Other

 PASSIVE Non Financial Entity³

1) DAC2: Amended version of the European Directive on Administrative Cooperation in the field of taxation.

2) CRS: OECD Common Reporting Standard for Automatic Exchange of Financial Account Information.

3) The Bank is required to obtain information (the name, the address, the TIN (Social Security Number), tax residency) on individuals exercising control over the Entity ("**the Controlling Person(s)**") by completing a "Controlling Person tax residency self-certification form" for each Controlling Person. Your relationship manager will provide you with the appropriate form to be filled out by the controlling persons.

FATCA⁴ status of the Entity (one status only)**Please tick the appropriate box (only one)**

- Non-participating FFI
(including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI)
- Participating FFI
- Reporting Model 1 FFI
- Reporting Model 2 FFI
- Registered deemed-compliant FFI
(other than a reporting Model 1 FFI or 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 advisors and investment managers
- Owner-documented FFI⁵
- Restricted distributor⁵
- Non-reporting IGA FFI
(including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA)⁵
- Foreign government, government of a U.S. possession, or foreign central bank of issue.
- International organization
- Exempt retirement plans⁵
- Entity wholly owned by exempt beneficial owners
- Territory financial institution
- Nonfinancial group entity
- Excepted non-financial start-up company
- Excepted non-financial entity in liquidation or bankruptcy
- 501(c) organization⁵
- Non-profit organization
- 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: "Foreign Account Tax Compliance Act" (U.S.).

5) An IRS Form may be required. Your relationship manager will provide you with the appropriate form.

Please tick the appropriate box (where relevant)

- The entity has a Global Intermediary Identification number (“GIIN”)
Global Intermediary Identification number _____
- The entity is a **passive NFFE** and one or more of its **controlling person is a US person**
The Entity has to provide the name, the address, the TIN (Social Security Number) and an IRS W-9 form for any of them. Your relationship manager will provide you with the appropriate form.
- The entity is **US person**
The entity may be a “Specified US Person” under US Internal Revenue Service (“IRS”) regulations and would complete and provide an IRS Form W9. Your relationship manager will provide you with the appropriate form.
- The entity **invests or will invest in US securities**
An IRS Form may be required. Your relationship manager will provide you with the appropriate form.

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 is processed according to the terms and conditions described in this document and the Bank’s General Terms and Conditions. I have been made aware of my right to request access to my personal data as well as the correction, erasure and portability of such data, and of my right to object to or restrict the processing of such data.

Declaration and signature

I acknowledge that the information contained in this form and information regarding the Entity’s account(s) may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged annually with tax authorities of another country or countries in which the Entity and Controlling person(s) may be tax resident where those countries have entered into Agreements to exchange financial account information.

I acknowledge that I have the right to access to the information that will be exchanged. To exercise this right, I need to contact my relationship manager.

I certify that I am authorized to sign for the Entity of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete. I agree that I will submit a new form within 90 days if any information on this form changes (change in circumstances).

Representative 1

Title (Mrs, Miss, Mr)**Signature****Surname****First Name****Position / Capacity**

Made in _____, on _____

If signing under a power of attorney please also attach a certified copy of the power of attorney.

Representative 2

Title (Mrs, Miss, Mr)**Signature****Surname****First Name****Position / Capacity**

Made in _____, on _____

If signing under a power of attorney please also attach a certified copy of the power of attorney.

Appendix – Definitions

These definitions are contained within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (“The Common Reporting Standard” or “CRS”) or in DAC2 (EU Directive 2014/107); and FATCA intergovernmental Agreement between Luxembourg and the United States of America.

Guidelines from the OECD CRS implementation handbook for defining tax residence

Please do not rely solely on the table below which is provided for information purposes only. The definition of tax residence depends on local law. Please contact your tax adviser if you need further information in this respect.

Entity type	Indication of residence
Most taxable entities	Place of incorporation or organization
Fiscally transparent entities excluding trusts	Address (which could be indicated by the registered address, principal office or place of effective management)
Trusts (not relevant for US)	The address of one or more trustees

OECD “Common Reporting Standard”

“Entity”

The term “Entity” refers to a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

“Reportable Person”

A “Reportable Person” is defined as 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 (except for an “Investment Entity” (Financial institution in DAC2) described in Sub Paragraph b) that are not Participating Jurisdiction Financial Institutions, which are treated as Passive NFE’s.)

“Reportable Jurisdiction Person”

An Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed.

“Financial Institution”

The term “Financial Institution” means a “Depository Institution”, a “Custodial Institution”, an “Investment Entity”, or a “Specified Insurance Company”:

“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% 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”

The term “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”

The term “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 customer:
 - 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 trading;
 - ii. individual and collective portfolio management; or
 - iii. otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- b) if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described above the gross income of the Entity is primarily attributable to investing, reinvesting, or trading in Financial Assets.

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 ending on 31 December of the year preceding the year in which the determination is 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 in subparagraphs “Active NFE” (d) through (g). This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of “financial institution” in the Financial Action Task Force Recommendations.

“Participating Jurisdiction Financial Institution”

The term “Participating Jurisdiction Financial Institution” means (i) 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 (ii) any branch of a Financial Institution that is not tax 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 two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote and value in an entity.

“NFE”

Means any Entity that is not a Financial Institution.

“Active NFE”

- 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 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;
- 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 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;
- 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 date that is 24 months after the date of the initial organisation of the NFE;
- 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 organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization 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 for services rendered, or as payment representing the fair market value of property which the NFE has purchased; 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

“Passive NFE”

Under the GRS a “Passive NFE” means any: (i) NFE that is not an “Active NFE”; and (ii) an “Investment Entity” described in subparagraph b) in a non-participating country.

“Passive income”

Reference must 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,
- Amounts received under cash value insurance contracts.

Notwithstanding the foregoing, passive income will not include, in the case of a NFE that regularly acts as a dealer in Financial assets, any income from any transaction entered into in the ordinary course of such dealer’s business as such a dealer.

“Controlling Persons”

Controlling Persons” are the natural persons who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“NFE”) then such persons are regarded as the Account Holder(s).

This definition corresponds to the term “beneficial owner” as described 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 ultimately has a controlling ownership interest 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 identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official. In the case of a trust, the Controlling Person may be 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).

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 term “beneficial owner” as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

“Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest 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 identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.

In the case of a trust, the Controlling Person means 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). 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 activities of the trust.

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

FATCA SPECIFICS

“Participating FFI (Foreign Financial Institution)”

For the purpose of relevant US Treasury Regulations, the term 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 such an agreement. The term Participating FFI also includes a qualified intermediary branch of a Reporting U.S. Financial Institution, unless such branch is a Reporting Model 1 FFI. Each Reporting Luxembourg Financial Institution shall be treated as complying with FATCA pursuant to article 4(1) of the Luxembourg IGA.

“Non-Participating Financial Institution”

The term “Non-Participating Financial Institution” means an FI, which is neither a Participating FFI, nor a Deemed Compliant FFI, nor an Exempt Beneficial Owner. The definition includes a Luxembourg Financial Institution or other Partner Jurisdiction Financial Institution treated as a Non-participating Financial Institution pursuant to subparagraph 2(b) of Article 5 of the Luxembourg IGA or the corresponding provision in an agreement between the United States and a Partner Jurisdiction. Pursuant to subparagraph 2(b) of Article 5 of the Luxembourg IGA, a Non-participating Financial Institution is a Financial Institution that has not solved its non-compliance within a period of 18 months after notification of significant non-compliance is first provided.

“IGA”

An agreement or arrangement between the United States of America or the U.S. Treasury and a foreign government or one or more agencies to implement FATCA. At this stage two models of the IGA have been developed: Model 1 and Model 2.

The term Model 1 IGA means an agreement between the United States and a foreign government or one or more agencies thereof to implement FATCA through reporting by financial institutions to such foreign government or agency thereof, followed by automatic exchange of the reported information with the IRS. Luxembourg has entered into a Model 1 IGA.

The term Model 2 IGA means an agreement between the United States and a foreign 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 foreign government or agency thereof and the IRS.

“Reporting Model 1 FFI or Reporting Model 2 FFI”

The term “Reporting Financial Institution” means any Financial Institution, that is not a Non-Reporting Financial Institution, resident or established in a jurisdictions with an applicable IGA tant can be either model 1 or model 2. Luxembourg-USA’s IGA is a model 1

“Investment Entity”

In respect of the IGA signed by Luxembourg, the b) of the CRS/DAC definition does not exist.

“Deemed Compliant FFI”

The term deemed-compliant FFI means,

- a) any entity described under section III or IV of Annex II to the Luxembourg IGA;
- b) any entity described under the relevant Treasury Regulations as
 - Registered deemed-compliant FFI;
 - Certified deemed-compliant FFI;
 - Owner-documented FFI; or
 - QI branch of a U.S. financial institution that is a reporting FFI under IGA Model 1.

“Exempt beneficial owner”

The term exempt beneficial owner means,

- a) any entity that is described under section I or II of Annex II to the Luxembourg IGA;
- b) any entity described under the relevant Treasury Regulations as
 - Exempt Beneficial Owners other than Funds
 - Governmental Entity
 - International Organization
 - Central Bank
 - Funds that Qualify as Exempt Beneficial Owners
 - 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 Owners

“Sponsoring entity”

The term sponsoring entity means an entity that registers with the IRS and agrees to perform the due diligence, withholding, and reporting obligations of one or more Sponsored entities, to the extent permitted under the Luxembourg IGA (or any other IGA or applicable Treasury Regulations).

A Sponsored Financial Institution is a Financial Institution that is sponsored by a Sponsoring entity, to the extent permitted under the Luxembourg IGA (or any other IGA or applicable Treasury Regulations).