



To be completed by the bank

Customer number :
Checked for plausibility by (LN Kurzzeichen + Initialen):

Self-Certification (SC)

with regard to the tax residence of ENTITIES for CRS and FATCA

In the case of joint or multiple account holders (including co-owner property associations, Austrian civil law companies), please use a separate Self-Certification form for each joint owner (please use the form Self-Certification for Individuals or Self-Certification for entities, as applicable).

Section 1 – Identification of the Entity (account holder)

Legal Name of Entity:
Registered business address or effective place of management (do not state any postbox or in-care-of addresses): Street, number, postal code, town/city, country (please do not abbreviate):

Was the entity incorporated or organized in the USA or under US law (including a US Trust), or is its tax residence in the USA?

- Yes, my US-TIN¹ is: _____. In addition to this form, please also provide the following documentation:
IRS form **W-9** and **Consent to Report** for FATCA.
- No

In which country(ies) is the entity tax resident? Please list all countries in which the entity is resident for tax purposes.

(In general, an entity is deemed to be tax resident in a jurisdiction if, subject to applicable local law, its registered address or effective place of management is situated in that country. If a business partnership has no residence for taxation purposes, it should be treated as being resident in the country from which it is effectively managed):

Country:	Taxpayer Identification Number (TIN) ¹ :	Reason if no TIN ¹ is available:
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If the registered business address/place of effective management differs from the country (or countries) of tax residence, please provide a **reasonable explanation** below and submit appropriate **official documentary evidence**.

Reasonable explanation: _____

Section 2 – Entity Type

Please select the account holder's current entity type by ticking **one** applicable box. If you are a non-financial entity but you cannot clearly determine the entity type, the status passive entity (NFE/NFFE) has to be selected.

Non-Financial Entities (see explanations in the Annex)	Financial Institutions (FI)
<p>Active Entity (NFE/NFFE):</p> <p><input type="checkbox"/> a) Company conducting operational business</p> <p><input type="checkbox"/> b) Business Corporation the stock of which is regularly traded on one or more established securities markets or is a related entity thereof</p> <p><input type="checkbox"/> c) Governmental Entity or Central Bank</p> <p><input type="checkbox"/> d) International Organization</p> <p><input type="checkbox"/> e) Activities of a Holding Company (non-FI group)</p> <p><input type="checkbox"/> f) Company in formation (not yet operational)</p> <p><input type="checkbox"/> g) Company in reorganization/liquidation</p> <p><input type="checkbox"/> h) Engaged primarily in the financing and hedging of transactions of related entities (Non-FI Group)</p> <p><input type="checkbox"/> i) Established solely for religious, charitable, scientific, artistic, cultural, sporting or educational purposes</p> <p>Passive Entity (NFE/NFFE):</p> <p><input type="checkbox"/> j) Passive Entity (not an active entity) Please specify the countries of tax residence of the controlling persons on the form "Documentation Beneficial Owners"!</p>	<p><input type="checkbox"/> Custodial Institution, Depository Institution or Specified Insurance Company</p> <p><input type="checkbox"/> Investment Entity other than the Investment Entity in the next line.</p> <p><input type="checkbox"/> Investment Entity, which is a Financial Institution in a non-participating jurisdiction and which is managed by another Financial Institution (this entity is treated like a passive entity). Please specify the countries of tax residence of the controlling persons on the form "Documentation Beneficial Owners"!</p> <p>If the entity identified in Section 1 is a Financial Institution, please provide the entity's GIIN.</p> <p>GIIN: _____</p> <p>Otherwise, please also provide a duly completed and signed IRS form "W-8BEN-E" or "W-8IMY" in addition to this Self-Certification!</p>

¹ The TIN is your personal identification number for taxation purposes. For further information please visit the OECD website: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>.

An entity resident for tax purposes exclusively in Austria is not required to provide its Austrian TIN. In case of one of the following reasons the TIN can be left out: a) The jurisdiction of residence does not provide its citizens with a TIN. b) A TIN has been applied for but has not been allocated yet. c) The jurisdiction of residence offers a TIN in principle, but not in this specific case. d) The jurisdiction of residence does not require a TIN for the disclosure. In case of tax residency in Austria the Austrian TIN does not need to be provided.

Section 3 – Declaration and Signature

We understand that data of the entity and in certain cases also data of the controlling persons as well as account-related data, shall be either

- a) reported to the Austrian Federal Ministry of Finance under the legal provisions of the Gemeinsamer Meldestandard-Gesetz (GMSG) in the case of tax residence in a participating jurisdiction, and forwarded by this Ministry to the tax authority(ies) of the respective country(ies) of tax residence, or
- b) reported to the US IRS (Internal Revenue Service) under the legal provisions of FATCA and the IGA (Austrian FATCA agreement with the USA) in the case of tax residence in the USA.

The following data will be reported:

- Company name and address, country/countries of tax residence, tax identification number(s), classification of the entity (active or passive entity), account number(s), account balance(s), gross income (interest and, in the case of custodial accounts, also dividends, gross sales proceeds and other payments);
- in the case of passive entities, the following additional information about the controlling persons: Name, date/place/country of birth, main residence address, country (countries) of tax residence, tax identification number(s).

We declare under penalties of perjury that we have verified all information in this form and to be best of our knowledge and belief it is true, correct and complete. We undertake to inform the Financial Institution of any change in circumstances which affects the information provided above (and to provide an updated SC-Form) within 30 days.

If you are a passive NFE, please **inform your controlling persons** identified on the form "Documentation Beneficial Owners" with tax residences in participating countries that their information (personal data in addition to the account-related data of the entity) will be reported as described above in this Section 3.

Place, Date (DD/MM/YYYY)

Name(s), Position(s)/Title(s)

Signature(s) (legally binding)

EXPLANATIONS – ABBREVIATIONS OR TERMS USED

If you have any questions about how to complete this form or how to determine your tax residence, please contact your tax adviser or your local tax authority. The Financial Institution maintaining the account may not provide any tax advice.

Additional information on the Automatic Exchange of Information can be found on our website.

CRS = Common Reporting Standard of the OECD for the international automatic exchange of information about financial accounts. In Austria the CRS was implemented with the Gemeinsamer Meldestandard-Gesetz (GMSG).

FATCA = Foreign Account Tax Compliance Act; a US tax law which is aimed at identifying US persons who hold financial assets outside the USA. The government of the Republic of Austria has concluded an agreement with the government of the United States called "Agreement between the Republic of Austria and the United States of America for Cooperation to Facilitate the Implementation of FATCA", short "Intergovernmental Agreement" or IGA, which was implemented in Austrian Federal Law on 02.02.2015 through publication in the Austrian Federal Law Gazette, BGBl. III No. 16/2015.

GIIN = Global Intermediary Identification Number for financial intermediaries, which is issued by the IRS for FACTA purposes to Financial Institutions based on their registration with the IRS.

Entity = the term entity means a legal person or a legal construct, such as a stock corporation, a business partnership, a trust or a foundation. An entity, such as a business partnership, a limited liability partnership or a similar legal construct without a tax residence, is deemed to be resident in the country in which its place of effective management is located. In that context, legal persons or legal constructs are treated as being similar to a business partnership and a limited liability partnership if they are not subject to taxation in a participating country under local tax law. However, (in light of the broad applicability of the term controlling persons in trusts) in order to avoid duplicate reporting, a trust that is a passive NFE cannot be classified as a similar legal construct.

NFE/NFFE = The terms NFE (Non-Financial Entity, CRS term) and NFFE (Non-Financial Foreign Entity, FATCA term) describe entities that are not Financial Institutions.

Passive NFE/NFFE = means an entity (NFE/NFFE) that is not an active NFE/NFFE or that is an Investment Entity as defined in § 59 (1) Z 2 GMSG that is a Financial Institution in a jurisdiction not participating in the CRS and that is managed by another Financial Institution.

Active NFE/NFFE = means an entity (NFE/NFFE) that meets at least one of the following criteria:

- a) Engaged in operational business: Less than 50 % of the NFE's gross income in the previous calendar year is passive income (e.g. dividends, interest, rents, or royalties) and less than 50 % of the assets held by the NFE during the previous calendar year are assets that produce or are held for the production of passive income.
- b) Exchange-traded corporation or related entity: The shares of the NFE are traded regularly on an established securities market, or the NFE is a related entity of an entity whose shares are traded regularly on an established securities market.
- c/d) Governmental Entity, Central Bank or International Organization: The NFE is a Governmental Entity, an International Organization, a Central Bank or an entity that is wholly owned by one or more of the aforementioned entities.
- e) Activities of a Holding Company: Essentially, all activities of the NFE consist (in whole or in part) of holding the outstanding stock of one or more subsidiaries, which conduct a different business activity than that of a Financial Institution, or in providing financing and services for these subsidiaries, with the exception that an entity does not meet the criteria for this status if it functions (or holds itself out) as an investment fund, such as an equity capital fund, a venture capital fund, a leveraged buyout fund, or an investment instrument whose purpose is to purchase or finance companies and then to hold shares in these companies as capital assets.
- f) Entity not operational yet (e.g. companies in formation): The NFE is not yet engaged in operational business and has also not operated any business in the past, however invests capital in assets with the intention of operating a business other than that of a Financial Institution; however, after a period of 24 months after its date of initial formation, the NFE no longer qualifies for this exception.
- g) Entity in dissolution/liquidation: The NFE was not a Financial Institution in the past five years and is in the process of liquidating its assets or is restructuring with the intent to continue or recommence operations in a business other than that of a Financial Institution.
- h) Active primarily in the financing and hedging of the transactions of associated companies: The activity of the NFE consists primarily of financing and hedging transactions with or for related entities that are not Financial Institutions, and it does not provide any financing or hedging services to entities that are not related entities, provided that the group of these related entities is primarily engaged in a business other than that of a Financial Institution.
- i) Established solely for religious, charitable, scientific, artistic, cultural, or educational purposes: The NFE meets **all** of the following requirements:
 - 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 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 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 organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

Financial Institution = The term Financial Institution means a Custodial Institution, a Depository Institution, an Investment Company or a Specified Insurance Company.

Differences in the classification of entities under FATCA and CRS = Please note that the entity classification under CRS and FATCA may differ in specific individual cases.