



## Self-Certification (SC)

### To determine the tax residence of INDIVIDUALS and SOLE TRADERS for CRS and FATCA

In the case of joint or multiple account holders, please use a separate form for each account holder.

Customer number:

Checked for plausibility by (LN Kurzzeichen + Initialen):

#### GENERAL INFORMATION ABOUT THE INDIVIDUAL/ SOLE TRADER (ACCOUNT HOLDER)

First name(s), Surname(s):

Date of Birth:

Place of Birth:

Country of Birth <sup>2)</sup>:

Current main residence address or habitual abode: (do not state any postbox or in-care-of addresses):  
Street address, postal code, town/city, country) (please do not abbreviate)

#### FATCA-STATUS: ARE YOU A US PERSON<sup>2)</sup>?

- Yes, my US-TIN<sup>1)</sup> is . In addition to this form, please also provide the following documentation: completed and signed IRS form **W-9** and the **Consent to Report for FATCA**.
- No<sup>3)</sup>

#### CAPITAL GAINS TAX-STATUS: (This information is required to determine the correct withholding on capital income in Austria)

- I hereby declare that I have a permanent residence or habitual abode in Austria within the meaning of SEC 26 of the Austrian Bundesabgabenordnung BAO (Federal Fiscal Code)
- I hereby declare that I have a **secondary residence in Austria** within the meaning of the Austrian Zweitwohnsitzverordnung (Secondary Residence Ordinance). Please also provide the completed and signed form **"Zweitwohnsitzerklärungsformular"** (declaration of secondary residence).
- I hereby declare that I do **not have any permanent residence or habitual abode in Austria** within the meaning of Section Clause 26 of the Austrian Bundesabgabenordnung BAO (Federal Fiscal Procedure Code)

#### CRS-STATUS: IN WHICH COUNTRY/ COUNTRIES DO YOU HAVE A TAX RESIDENCE?

This refers to countries, which – under local law – regard you as a resident for tax purposes. A taxpayer identification number (TIN 1)) must be provided for each country (except for Austria).

Country <sup>2)</sup> (full name):	Taxpayer Identification Number (TIN <sup>1)</sup> ):	Reason if no TIN1) is available: <input type="checkbox"/> The country does not issue TINs. <input type="checkbox"/> I have applied for the TIN, but it has not been issued to me yet. <input type="checkbox"/> Other reason:
Country <sup>2)</sup> (full name):	Taxpayer Identification Number (TIN <sup>1)</sup> ):	Reason if no TIN1) is available: <input type="checkbox"/> The country does not issue TINs. <input type="checkbox"/> I have applied for the TIN, but it has not been issued to me yet. <input type="checkbox"/> Other reason:
Country <sup>2)</sup> (full name):	Taxpayer Identification Number (TIN <sup>1)</sup> ):	Reason if no TIN1) is available: <input type="checkbox"/> The country does not issue TINs. <input type="checkbox"/> I have applied for the TIN, but it has not been issued to me yet. <input type="checkbox"/> Other reason:

If your current main residence differs from the country (or countries) of tax residence, please select/provide a **reasonable explanation** below **and** submit appropriate **official documentary evidence**:

- Reasonable explanation:**  Foreign student  Foreign 24-hour nurse  Diplomatic representative  
 Other explanation:

#### DECLARATION AND SIGNATURE

I understand that my personal and account-related data may be reported to the Austrian Federal Ministry of Finance, either under the legal provisions of the Gemeinsamer Meldestandard-Gesetz (GMSG Austrian CRS Act) in the case of a tax residence in a participating jurisdiction, and forwarded by the Ministry to the tax authorities of the respective country(ies) of tax residence or 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: Name, date/place/country of birth, main residence address, country(ies) of tax residence, tax identification number(s), account balance(s), gross proceeds (interest and, in the case of custodial accounts, also dividends, gross sales proceeds and other payments).

I declare under penalties of perjury that I have verified all information in this form and to the best of my knowledge and belief it is true, correct and complete. I 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.

Ort der Bank,

Place, Date (DD/MM/YYYY)

Customer signature(s)

<sup>1)</sup> 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/>

<sup>2)</sup> You are a US person if you are a US citizen or if you are a US resident alien. You are a US citizen if you were born in the USA, in Puerto Rico, Guam, the US Virgin Islands, American Samoa or on the Northern Mariana Islands (after 3 November 1986) or if you are a naturalized US citizen. If born outside the US, when at least one parent is a US citizen, further criteria must be met in order to be classified as a US citizen. You are a US resident alien if you possess a Green Card or you pass the Substantial Presence Test. If you were born in the USA and are not/no longer a US citizen, the following additional documents must be provided: a copy of a valid non-US passport or a non-US ID card (not a driving license), a copy of a Certificate of Loss of Nationality (DS-4083) from the United States or another official document that confirms loss of US citizenship, or a written statement as to why you did not receive US-citizenship upon birth. More information on this subject can be found on the following website: <https://travel.state.gov/>

<sup>3)</sup> In the case of US indicia, the form W-8BEN must also be completed.

#### BETREUERDATEN

Name:

Telefon:

Bankstelle:

#### 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 regarding the Automatic Exchange of Information can be found on our website. Further information regarding data protection can be found on our homepage or on request from your client adviser.

**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 "Inter-Governmental 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.

**Tax residence** = Under Austrian law, you are tax resident in Austria if your residence or habitual abode is in Austria. Tax residence in other countries: In principle you are tax resident in the country in which you have your permanent residence or habitual abode. However, each country has its own set of rules for determining tax residence. For further information, please visit the following website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

#### Definition of "Residence/Domicile (Wohnsitz)" in Austria

A person has a residence within the meaning of § 26 (1) BAO (Federal Fiscal Code) in the place where he/she possesses a residence with the intention that he/she will keep and use the residence. A residence is therefore understood to be furnished accommodation that can be used by the owner for his own residential needs at any time without any significant adaptations, (e.g.: a rented apartment, a holiday home, a sublet room, a permanently rented hotel room, a room in the parental residence, etc.) A person can have several residences. Note: a vacant (unfurnished) apartment or an apartment permanently leased to others does not represent a residence in Austria.

#### Definition of "Habitual Abode" (gewöhnlicher Aufenthalt) in Austria

A person has a habitual abode within the meaning of § 26 (2) BAO in the place where he/she is physically present in a manner indicating that his/her presence in this place or country is not merely temporary. A person is deemed to have his/her residence in Austria if he/she stays in Austria longer than six months, whereby temporary stays abroad extend the deadline accordingly.

#### Definition of "Secondary Residence" in Austria

A secondary residence in Austria, as defined by § 1 Zweitwohnsitzverordnung, VO BGBl II No. 528/2003, means that the main focus of life and interest has been abroad for more than 5 calendar years, and the Austrian residence, alone or together with other domestic residences, is frequented for not more than 70 days in a calendar year. Records must be kept of the number of days such residence in Austria is used. Further, there is no domestic residence of a (marital) partner who is subject to unlimited tax liability in Austria, from whom the person is not permanently separated.

#### Definition of „Capital gains tax withholding due to limited tax liability in Austria“

If you do not have a permanent or ordinary place of residence (as defined by Section 26 of the Austrian Federal Fiscal Code [BAO]) in Austria or have only a secondary home (as defined by the Second Homes Ordinance [Zweitwohnsitzverordnung] (Federal Gazette II [BGBl. II] No. 528/2003)) in Austria, any interest you earn on deposits and Austrian debt securities is subject to limited tax liability in Austria. Limited tax liability on interest is regulated in Section 98 para. 1 sub-para. 5 lit. b of the Austrian Income Tax Act [Einkommensteuergesetz] whereas Austrian interest income with an Austrian bank is subject to a capital gains tax withholding of 25% (on cash deposits) or 27.5% (on securities). The law makes it possible for persons with limited tax liability in Austria to be exempted from capital gains tax withholding. This exemption is only available, however, if you are a resident for tax purposes in a country with which Austria maintains an automatic exchange of information and if you provide evidence of your residence by submitting a residence certificate "Declaration by individuals for the purpose of unilateral tax relief at source" (form IS-QU1).



\*02/02\*