

Self-certification form to establish foreign (tax) status

Logo f.i.

Registration of entity data

Based on the CRS and the Dutch IGA which is concluded for FATCA purposes, Netherlands law requires financial institutions to collect and review information to identify the tax residence or multiple tax residences (if any) of entities. As a financial institution we therefore have to ask you several questions. If an entity is a U.S. person, or if the tax residence/residences of entities are outside the Netherlands in a participating country, we are legally bound to report the data of the entities to the Netherlands Tax and Customs Administration. They will report the data to the tax authorities of each relevant participating country and/or the United States. For further information, for example about the participating countries, we refer to www.belastingdienst.nl.

Several terms in this form are underlined. Please find an explanation of these terms in the glossary.

1 General information

If you fill in this form on behalf of a branch of an entity, please provide the information in this part for the branch.

1a Entity name

1b Business account number/IBAN

The entity does not yet have an account number

1c Netherlands Chamber of Commerce number

The entity does not have a Netherlands Chamber of Commerce number

1d Business address

Street

Number

Addition

Zip code

City

Country

2 Tax residence of the entity

An entity is tax resident in at least one country and it can be tax resident in more than one country. If you fill in this form on behalf of a branch please provide the information in this part for the entity (head office) only.

2a Is the entity tax resident in the Netherlands? Yes

No

2b Is the entity, either exclusively or additionally, tax resident in any other country? No

Yes, the entity is tax resident in:

Important: You only need to fill in countries other than the Netherlands and the United States.

Country

TIN of that country

2c Is the entity a U.S. person?

No

Yes, the entity's U.S. TIN is:

Yes, the entity is a non-specified U.S. person and

the exempt code is:

2d Is the entity one of the following?

Important: If the entity is one of the following, then the entity is considered a non-reportable entity under CRS and FATCA.

Yes, the entity is:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- a related entity of a corporation the stock of which is regularly traded on one or more established securities markets;
- a governmental entity or an entity wholly owned by a governmental entity;
- an international organization or an entity wholly owned by an international organization;
- a central bank;
- a financial institution;
- No, none of the above.

3 Declaration and signature

As a representative authorized to sign on behalf of the entity, I declare that:

- I have examined the information on this form and that to the best of my knowledge and belief it is true, correct and complete.
- I will submit a new form within 30 days if, due to a change of circumstances, any certification or information on this form becomes incorrect.

If the representative authorized to sign is jointly authorized, please note that in that case this form has to be signed by at least two of the jointly authorized representatives.

Signatory date

dd-mm-yyyy

City

Authorized representative 1

First and middle name(s)

Last name

Signature

Authorized representative 2

First and middle name(s)

Last name

Signature

Authorized representative 3

First and middle name(s)

Last name

Signature

Please return this form to your financial institution. You can use the enclosed envelope.

Glossary

Authorized

An authorized representative is authorized to sign statements or conclude contracts on behalf of the entity. The authorized representative is determined by the legal form of the entity or appointed by the entity. Is the entity registered with the Chamber of Commerce? Then the authorized representative will also be registered with the Chamber of Commerce. You will find this on the Chamber of Commerce extract.

Central bank

This means an institution that is by law or government sanction the principal authority, other than the government of the country itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the country, whether or not owned in whole or in part by the country.

CRS

CRS is the Common Reporting Standard under which member states of the European Union and countries that have concluded competent authority agreements exchange financial account information.

Entity

The term entity means any person other than an individual. The term entity means a legal person or a legal arrangement, such as a corporation, partnership, trust, or foundation. Examples of legal arrangements are: a *Venootschap onder Firma* (VOF), a *Fonds voor gemene rekening*, a *Commanditaire Venootschap* (CV), a *Maatschap*. Please note that a branch is not an entity itself, but is part of the head-office entity.

Exempt code

An exempt code can be used by the United States tax authorities (IRS) for identification purposes. This code or character indicates that the entity is a non-specified U.S. Person, which means that it is a non-reportable entity. According to the Internal Revenue Code the IRS uses the following codes:

- A an organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).
- B the United States or any of its agencies or instrumentalities.
- C a state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.
- D a corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i).
- E a corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i).
- F a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.
- G a real estate investment trust.
- H a regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.
- I a common trust fund as defined in section 584(a).
- J a bank as defined in section 581.
- K a broker.
- L a trust exempt from tax under section 664 or described in section 4947(a)(1).
- M a tax exempt trust under a section 403(b) plan or section 457(g) plan.

If you are uncertain whether an entity has the correct exempt code, please consult a tax advisor.

FATCA

FATCA is an abbreviation of Foreign Account Tax Compliance Act. This United States tax legislation is aimed at identifying U.S. persons that hold accounts or financial assets outside of the United States. The government of the Netherlands has concluded an agreement with the government of the United States with respect to the exchange of information regarding:

- U.S. persons holding financial accounts in the Netherlands, and
- Netherlands residents holding financial accounts in the United States.

Financial institution

There are 4 types of financial institutions.

- 1 custodial institution: an entity that holds, as a substantial portion of its business, financial assets for the account of others (mostly clients). 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:
 - three years prior to the current year;
 - the period since the establishment of the entity.
- 2 depository institution: an entity that accepts deposits in the ordinary course of a banking or similar business. For example, a bank or a financial lease company.
- 3a investment entity: 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 funds, money, or financial assets on behalf of other persons.
- 3b investment entity: an entity 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 type 1, 2, 3a, or 4 financial institution.

Note: An investment entity includes an entity that 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.

- 4 specified insurance company: an 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.

If you are uncertain whether the entity is a financial institution, please consult a tax advisor or visit www.rijksoverheid.nl.

Governmental entity

This means the government of a country, any political subdivision of a country (which includes a state, province, country, or municipality) or any wholly owned agency or instrumentality of a country or of any one or more of the foregoing.

Group

A group is comprised of all the individual companies that are affiliated with other companies in the same group. Entities are affiliated if:

- 1 one of the entities controls the other entity; or
- 2 the entities are all controlled by the same entity.

In this respect an entity is 'controlled' if:

- an individual or legal entity in the group has a direct or indirect majority interest in the entity; and
- an individual or legal entity in the group has a direct or indirect majority vote in the entity.

IGA

An IGA is an intergovernmental agreement with the United States to facilitate compliance with the FATCA rules.

International organization

This means any international organization or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organization) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the country; and (3) the income of which does not inure to the benefit of private persons.

Non-reportable entity

A non-reportable entity is an entity that does not have to be reported by the financial institutions to the Netherlands Tax and Customs Administration for FATCA or CRS purposes.

Non-specified U.S. person

A non-specified U.S. person is an entity that has an exempt code, which means that it is a non-reportable entity.

Participating country

A member state of the European Union or a country that has adopted the Common Reporting Standard and that has concluded a (multiple) Competent Authority Agreement with the country in which the entity holds the account mentioned in part 1 of this form. For a list of participating countries we refer to www.belastingdienst.nl and search for 'CRS'.

Regularly traded on one or more established securities markets

An entity is considered to be regularly traded on one or more established securities markets if a meaningful volume of the stock of the entity is regularly traded on an established securities market.

Established securities market

An established securities market/recognized stock exchange is a stock exchange which is officially recognized or ratified by a government institution of the country in which the stock exchange is incorporated. The stock exchange should be under the supervision of this governmental body. A stock exchange is considered established if a meaningful quantity of stock is being traded annually.

Regularly traded stock

Stock is considered regularly traded on a stock exchange if there is a continuously meaningful volume of trade in this stock. However, there is an exception to this rule: an interest (share, stock etc.) in a financial institution is not considered regularly traded if the holder of the interest (other than a financial institution that acts as an intermediary) is registered in the accounts of this financial institution.

Related entity

A related entity is an entity that is part of a group.

Tax resident

All entities (legal persons and legal arrangements) have a tax residence for CRS and FATCA purposes.

Entities

When is an entity considered to be tax resident in the Netherlands?

An entity is tax resident in the Netherlands if its place of effective management is in the Netherlands. Furthermore, an entity that is incorporated under Netherlands law is supposed to be tax resident in the Netherlands, unless the entity has its place of effective management in a country that has concluded a tax convention with the Netherlands. The main facts and circumstances that determine whether the place of effective management is in the Netherlands are:

- the place where the important business decisions are made; and
- the place where the directors work and meet; and
- the place where the business records are kept and the financial statements are prepared.

The following circumstances can also be indications of the place of effective management:

- the place where the shareholders live and meet;
- the place where the entity is registered;
- the place of incorporation or organization.

Legal arrangements and tax residency

An entity such as a legal arrangement, that has no residence for tax purposes (transparent entity) is tax resident for CRS and FATCA purposes in the jurisdiction in which its place of effective management is located. If there is no place of effective management, the address of its principal office can serve as a proxy for determining residence. Please note therefore that the residence for CRS and FATCA purposes may differ from the residence for other purposes (income tax, treaty application, etc.).

Branches of entities

The tax residence of the branch of an entity is only in the country of tax residence of the entity to which the branch belongs. It is not necessary to list all countries in which the entity maintains branches.

When is an entity tax resident in another country?

The domestic laws of the other countries lay down the conditions under which an entity is to be treated as tax resident. They cover various forms of attachment to a country which, in the domestic taxation laws, form the basis of a comprehensive taxation (full tax liability). You can check the conditions with the local government or by visiting the website www.oecd.org and search for 'tax residency rules'.

TIN

The 'Taxpayer Identification Number' (TIN) is an entity's or individual's personal identification number for tax administration purposes. You can check this with the local government. You can also visit the website www.oecd.org and search for 'Taxpayer Identification Number'.

U.S. person

- an entity that meets the requirements described below; and
- an estate of a decedent that is a citizen or resident of the United States.

Circumstances where an entity is considered a U.S. person

An entity is a U.S. person if one of the following situations applies:

- the entity is a partnership or corporation organized in the United States or under the laws of the United States or any State thereof (excluding the U.S. territories the Commonwealth of Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands and the U.S. Virgin Islands).
- the entity is a trust and meets the following two requirements:
 - a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and
 - one or more U.S. persons have the authority to control all substantial decisions of the trust.