

Automatic Exchange of Information and FATCA

Entity self-certification

Instructions for completion

This form is provided to you in the context of the implementation of (i) the OECD Standard for the Automatic Exchange of Financial Account Information in Tax Matters (the **OECD Standard**) and (ii) the intergovernmental agreement on FATCA signed between Luxembourg and the United States (the **FATCA Agreement**).

We are required, pursuant to the legislation applicable in Luxembourg¹, to collect and process certain information about all our Accountholders. Where the Accountholder or any of its Controlling Persons has a tax residence outside Luxembourg or is a US Person, the information given in this form as well as other financial information with respect to any Financial Account held with our institution may be reported on an annual basis to the Luxembourg tax authorities (*Administration des contributions directes*) for continuation to the competent foreign tax authorities.

Considering the aforementioned legal provisions, you are required to complete the sections below as directed.

In case of a joint account, each Accountholder is required to fill in a separate form.

Please note that failure to fill in this self-certification may lead to multiple and inaccurate reporting.

If the Account holder is acting as an **intermediary**, is a **Disregarded Entity** or is **holding U.S. securities** for the purpose of Chapter 3 of the US Internal Revenue Code, please do also fill in an **IRS Form W8 IMY, W8 BEN-E or W-9**.

Definitions and other capitalized terms in the present form can be found in the FATCA regime as well as in the Memorandum of Understanding. If you still have any questions about how to complete this form or to determine your tax residency status, we invite you to contact your tax advisor or local tax authorities.

Section 1 – IDENTIFICATION OF ACCOUNT HOLDER

A. Legal name of entity/branch		
B. Country of incorporation/organisation		
C. Current residence address		
Number, Street		
Postal Code, City		
Country		

Section 2 – TAX RESIDENCE AND TAX IDENTIFICATION NUMBER

Please provide below the list of **ALL** countries where the Accountholder is resident for tax purposes and associated tax identification number or functional equivalent (**TIN**).

Country of Tax Residence	TIN (*)

(*) Please indicate N/A if the country of tax residence does not issue a TIN. Please indicate "applied for" if you are a newly incorporated company having applied for a TIN (you will be required to communicate the TIN within 90 days). The indication of a TIN remains optional if the Accountholder is only resident in Luxembourg for tax purposes.

¹ FATCA law dated 24 July 2015, published in the Mémorial A – N° 145 on 29 July 2015; Law regarding the OECD Common Reporting Standard dated 18 December 2015, published in the Mémorial A – N°244 on 24 December 2015.

Section 3 – US PERSON

Please tick **one** box as appropriate:

- The Accountholder is a **U.S. Person** pursuant to the FATCA Agreement → **Please do also fill in an IRS W-9 Form and attach it to the present form.**
- The Accountholder is not a **U.S. Person** pursuant to the FATCA Agreement.

Section 4 – ENTITY TYPE

Please tick **one** box under **each** of subsection 4.1 and 4.2. below.

4.1 FATCA

Please provide the Accountholder's status under FATCA by ticking **one** box in this subsection 4.1. If you are a U.S. Person or a Specified U.S. Person according to Section 3 above, you do not need to complete this subsection 4.1.

- The Accountholder is a **Financial Institution** → please proceed to subsection 5.1.
- The Accountholder is an **Exempt Beneficial Owner** → please specify status: _____
- The Accountholder is an **Active NFFE** (including an **Excepted NFFE**) → please specify status: _____
- The Accountholder is a **Passive NFFE**, which has one or more Controlling Person(s) who are a **Specified U.S. Person** → please also complete Annex 1
- The Accountholder is a **Passive NFFE**, which does not have any Controlling Person who is a Specified U.S. Person.
- Other (please specify): _____

4.2 OECD Standard (CRS)

Please provide the Accountholder's status under the OECD Standard by ticking **one** box in this subsection 4.2.

- Financial Institution** → please proceed to subsection 5.2.
- Active NFE** by reason of income and assets.
- Active NFE** – the stock of the NFE is regularly traded on an established securities market
→ please provide the name of the established securities market: _____
- Active NFE** – the NFE is a **Related Entity** of a NFE the stock of which is regularly traded on an established securities market
→ please provide the name of the regularly traded corporation that the Accountholder is a related entity of: _____
- Active NFE** – Government Entity, International Organization or a Central Bank.
- Active NFE** – other
→ please specify status: _____

Passive NFE → please also complete Annex 1.

SECTION 5 – FINANCIAL INSTITUTIONS

→ Please fill in this section 5 only if the Accountholder is a Financial Institution. If the Accountholder is **not** a Financial Institution, please proceed directly to section 6.

5.1 FATCA

Does the Accountholder have a **Global Intermediary Identification number (GIIN)**:

- Yes → Please provide the Accountholder's GIIN here: _____.
- No → Please submit the applicable IRS Form W-8

5.2 OECD Standard (CRS)

Capitalized terms in the present subsection 5.2 have the meaning ascribed to them in the OECD Standard.

5.2.1 If the Accountholder is an **Investment Entity**, please tick one of the two boxes below:

(a) The Accountholder is an Investment Entity that fulfils all the following requirements:

- the Accountholder is resident in a Non-participating Jurisdiction;

→ please specify jurisdiction: _____

- the gross income of the Accountholder is primarily attributable to investing, reinvesting, or trading in Financial Assets; and
- the Accountholder is managed by another Financial Institution.

→ please also complete Annex 1.

(b) **Other Investment Entity**.

5.2.2 If the Accountholder is a **Financial Institution other than an Investment Entity**, please tick here

SECTION 6 – DECLARATION AND SIGNATURE

As a representative(s) authorized to sign on behalf of the Accountholder, I/we declare that, to the best of my/our knowledge and belief, the information on this form is correct and complete. In particular I/we confirm that the Accountholder and its Controlling Person(s) listed in Annex 1 hereto are not tax resident in any other country than the one(s) listed in the present form and Annex 1 hereto. I/we hereby acknowledge that Annex 1 hereto forms an integral part of the present document.

The undersigned personally undertake(s) to notify Novo Banco S.A. – *Succursale Luxembourg* promptly in writing within 30 days of any change of circumstances occurring, which may cause any of the declarations on this form and its Annex 1 to be inaccurate or incomplete.

I/we hereby acknowledge that Novo Banco S.A. – *Succursale Luxembourg* is required to disclose to each Controlling Person listed in Annex 1 hereto the information in accordance with the Luxembourg data protection law (the “Data Protection Law”)² for the purpose of fulfilling its statutory obligations under the FATCA Agreement and the OECD Standard.

Signature(s) of authorized representative(s):

First name and last name:
Date:
Signature

First name and last name:
Date:
Signature

First name and last name:
Date:
Signature

For additional information regarding each of the tax reporting regimes, including FAQs and glossary of key definitions, please refer to the following online sources:

- FATCA: <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>
- CRS: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

² Luxembourg law dated 2 August 2002 on the Protection of Persons with regard to the Processing of Personal Data, as modified.
NOVO BANCO S.A. – Succursale Luxembourg: 1, rue Schiller L-2519 Luxembourg – R.C.S. Lux B190.974 – Tél. (+352) 27 36 25 00 – Fax (+352) 27 36 25 01

Annex 1: Controlling Persons

→ Please complete the present Annex 1 as applicable if the Accountholder is a **Passive NFE** or a **Passive NFFE**, including an **Investment Entity referred to at 5.2.1(a) above**. In case there is any change affecting the information provided below, a new self-certification will have to be provided within 30 days.

Controlling Persons are the natural persons who exercise control over an entity. This definition corresponds to the term “beneficial owner” set out in Recommendation 10 of the Financial Action Task Force Recommendations³ and translated accordingly into Luxembourg AML regulations⁴.

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 exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercise(s) control of the Entity through **other means**. Where no natural person(s) is/are identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who hold(s) the position of **senior managing official**.

Step 1 → Please list **all** the Controlling Persons of the Accountholder according to the table below:

Full name of Controlling Person	Date and place of birth	Residence address

Step 2 → Please indicate the country-ies of **tax residence**, **U.S. Person status** and the **TIN(s)** of all the persons listed at Step 1 above according to the table below:

Full name of Controlling Person	Country-ies of tax residence (2)	US Person (3)	TIN(s) (other than US) (4)	US TIN (US Persons only)

(2) Additional indications on **tax residence** can be found in the FATCA regime.

(3) Please answer by “Yes” or “No” as applicable. A US Person refers to a US citizen and/or resident for tax purposes.

(4) Please indicate N/A if the country of tax residence does not issue a TIN. The indication of a non-US TIN remains optional if the Controlling Person is only resident in Luxembourg for tax purposes.

Step 3 → Please specify the **type of control** exercised over the Accountholder by any of the persons listed at Step 1 above that are tax resident in one or more **Reportable Jurisdictions**.

For the purpose of this Step 3, a Reportable Jurisdiction means a jurisdiction that is recognized as such by Luxembourg. A Reportable Jurisdiction notably includes any Member State of the European Union, except Luxembourg

If the Accountholder is a legal person (such as a company or a partnership), please complete the table at 3.1 below. If the Accountholder is a trust or an equivalent legal arrangement, please complete the table at 3.2 below.

³ OECD/FATF, International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation, The FATF Recommendations, February 2012.

⁴ Loi modifiée du 12 novembre 2004 relative à la lutte contre le blanchiment et contre le financement du terrorisme (...).

3.1 If the Accountholder is a legal person, please complete the table below:

Full name of Controlling Person	Type of control (Please tick <u>one</u> box for each Controlling Person as appropriate)
	<input type="checkbox"/> Control by ownership: _____% <input type="checkbox"/> Control by other means <input type="checkbox"/> Senior managing official
	<input type="checkbox"/> Control by ownership: _____% <input type="checkbox"/> Control by other means <input type="checkbox"/> Senior managing official
	<input type="checkbox"/> Control by ownership: _____% <input type="checkbox"/> Control by other means <input type="checkbox"/> Senior managing official

3.2 If the accountholder is a trust or an equivalent legal arrangement, please complete the table below:

Full name of Controlling Person	Type of control (Please tick <u>one</u> box for each Controlling Person as appropriate)
	<input type="checkbox"/> Settlor (or equivalent) <input type="checkbox"/> Trustee (or equivalent) <input type="checkbox"/> Protector (or equivalent) <input type="checkbox"/> Beneficiary (or equivalent) <input type="checkbox"/> Other
	<input type="checkbox"/> Settlor (or equivalent) <input type="checkbox"/> Trustee (or equivalent) <input type="checkbox"/> Protector (or equivalent) <input type="checkbox"/> Beneficiary (or equivalent) <input type="checkbox"/> Other
	<input type="checkbox"/> Settlor (or equivalent) <input type="checkbox"/> Trustee (or equivalent) <input type="checkbox"/> Protector (or equivalent) <input type="checkbox"/> Beneficiary (or equivalent) <input type="checkbox"/> Other