

## Automatic Exchange of Information and FATCA

### Individual 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 Luxembourg<sup>1</sup>, 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 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. First name(s)

B. Middle name(s)

C. Surname(s)

D. Current residence address

Number, Street

|  |  |
|--|--|
|  |  |
|--|--|

Postal Code, City

|  |  |
|--|--|
|  |  |
|--|--|

Country

|  |  |
|--|--|
|  |  |
|--|--|

E. Mailing address<sup>2</sup>:

Number, Street

|  |  |
|--|--|
|  |  |
|--|--|

Postal Code, City

|  |  |
|--|--|
|  |  |
|--|--|

Country

|  |  |
|--|--|
|  |  |
|--|--|

F. Date of birth

G. Place of birth (Town/City)

H. Country of birth

<sup>1</sup> 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.

<sup>2</sup> Please only complete if different to the address shown in section D.

## 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.

## Section 3 – US PERSON

Please tick **one** box as appropriate:

- The accountholder is a **US Person** pursuant to the FATCA Agreement  
**Please provide US TIN:** \_\_\_\_\_
- The accountholder is not a **US Person** pursuant to the FATCA Agreement

## Section 4 – DECLARATIONS AND SIGNATURES

I declare that, to the best of my/our knowledge and belief, the information on this form is correct and complete. In particular I confirm that the accountholder is not tax resident in any other country than the one(s) listed in the present form.

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 to be inaccurate or incomplete.

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

I hereby acknowledge that 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.

### Authorized signature:

Name, Surname .....

Date: .....

Signature .....

For additional information regarding each of the tax reporting regimes, including FAQs e 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/>