

Self-Certification Form (SC)

Regarding the tax residence of private individuals and sole traders (applicable for CRS and FATCA)

For joint or multiple account holders, please use a separate form for each account holder.

Part 1 - Identification of the private individual/the sole trader (account holder)

Title, Surname(s), First Name(s):			
Date of Birth:	Town or City of Birth:	Country of Birth:	
Current Residence Address (this does not include a post office box or any in-care-of address) or habitual residence ("gewöhnlicher Aufenthalt"): Please include all address related details (no abbreviations)			Country of Residence Address:

Are you a U.S. Person¹⁾?

- Yes, my U.S. TIN²⁾ is: _____ Please, also provide a completed and signed Consent to Report for FATCA. The bank reserves the right to additionally request the IRS-form W-9 if deemed necessary.
- No³⁾

Please tick the appropriate box (if applicable):

- I hereby declare that I do not have any permanent residence nor habitual residence in Austria within the meaning of sec. 26 of the Austrian Bundesabgabenordnung BAO (Federal Fiscal Procedure 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).

In which countries are you tax resident⁴⁾?

Generally, an individual will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), he pays or should be paying tax therein by reason of his domicile, residence or any other criterion of a similar nature, and not only from sources in that jurisdiction.

Country:	Tax Identification Number (TIN ¹⁾):	If a TIN ¹⁾ is unavailable, please provide an appropriate reason:
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Please provide a reasonable explanation and appropriate supporting documentation if your country/ies of residence for tax purposes differ from your country of current residence address.

¹⁾ You are a U.S. person if you are a U.S. citizen or U.S. resident alien. You are U.S. Citizen if you were born in the United States, the Commonwealth of Puerto Rico, Guam, or the U.S. Virgin Islands or in the Commonwealth of the Northern Mariana Islands (after November 3, 1986) or if you are a naturalized U.S. citizen. If at least one of your parents is a U.S. citizen other requirements must be met as well to be regarded as U.S. citizen. Please visit <https://www.irs.gov/> for these specific requirements. You are a U.S. resident alien if you possess or have possessed a U.S. Green Card or meet the substantial presence test. Please consult your tax advisor to determine which type of U.S. Green Card may qualify you as a U.S. person. Please visit www.irs.gov for more information about U.S. Green Card and the substantial presence test. If you were born in the United States but you are **not a U.S. person**, please provide the following additional Documentary Evidence: additionally to the copy of a valid non U.S. passport or non U.S. ID card (not a driver's license), please provide a copy of Certificate of Loss of Nationality (form DS-4083) of the United States, or another appropriate official document which refutes the US citizenship or a reasonable explanation why you did not obtain US citizenship at birth. For further information please refer to the following website: <https://www.irs.gov/>

²⁾ TIN = Taxpayer Identification Number. The TIN is the personal Identification Number for tax purposes (Tax Identification Number). For further information please refer to the following OECD-website: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/> Persons resident for tax purposes exclusively in Austria are not required to provide their Austrian TIN.

³⁾ In case of U.S. Indicia the bank reserves the right to additionally request the IRS form W-8BEN, if deemed necessary.

⁴⁾ The domestic laws of the various jurisdictions lay down the conditions under which an individual is to be treated as fiscally "resident". Generally, an individual will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), he pays or should be paying tax therein by reason of his domicile, residence or any other criterion of a similar nature, and not only from sources in that jurisdiction. For further information please refer to the following website: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

Part 2 - Declaration and Signature

I acknowledge that according to the provisions of the Austrian Gemeinsamer Meldestandard-Gesetz (GMSG), the information contained in this form and information regarding the account(s) of the entity may be reported to the tax authorities of the country in which this/these account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the entity (or in certain cases the controlling person/s) may be tax resident where those countries have entered into agreements to exchange financial account information.

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I agree that I will inform Raiffeisen Bank International AG if any certification made on this form becomes incorrect and submit a new form within 30 days.

Place

Date

Signature

EXPLANATIONS – USED ABBREVIATIONS OR DEFINITION OF TERMS

If you have any questions about these definitions or require further details about how to complete this form then please contact your tax adviser or local tax authority. For additional information regarding the Automatic Exchange of Information please refer to our homepage.

CRS = CRS is an abbreviation for Common Reporting Standard; CRS is the OECD released Common global standard for automatic exchange of financial account information among countries having concluded the Multilateral Competent Authority Agreement. The Austrian Gemeinsamer Meldestandard-Gesetz (GMSG) constitutes the implementation act for the CRS in Austria.

FATCA = FATCA is an abbreviation for 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 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". This agreement was published in the Austrian Federal Law Gazette on 2.2.2015, BGBl. III Nr. 16/2015.

Tax Residence = According to Austrian law you are tax resident in Austria if your permanent residence or habitual residence is in Austria. In general, your tax residence is the same as your permanent residence or habitual residence. However, each country has its own set of rules for determining tax residence. You can check this with the local government or by visiting the website

[http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/.](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/)

Please consult a tax advisor if you are not sure how to determine your tax residence.

Definition of Domicile

A person has a domicile within the meaning of Section 26 para 1 of the Austrian Bundesabgabenordnung BAO (Federal Fiscal Procedure Code) where the person occupies a residence in a manner indicating that he/she will occupy and use it on a continuous basis and not only temporarily. "Residence" means furnished rooms that can be used at any time for personal needs of abode without significant modifications, e.g. rented flats, holiday homes, sub-rented rooms, hotels rooms rented on a permanent basis, rooms in the flat of the person's parents, etc. A person can have several domiciles. NOTE: Flats that are unoccupied or unfurnished or permanently let to others do not constitute a domicile in Austria.

Definition of "gewöhnlicher Aufenthalt" Habitual Residence

A person has a habitual residence within the meaning of section 26 para 2 of the Austrian Bundesabgabenordnung BAO (Federal Fiscal Procedure Code) where he/she is physically present in a manner indicating that his/her presence in that place or country is not merely temporary. A person is deemed to have his/her habitual residence in Austria if he/she stays in Austria for a time period of more than six months; this time period is suspended by temporary stays outside of Austria.

Definition "Zweitwohnsitz" Secondary Residence in Austria

A person has a secondary residence in Austria pursuant to the Austrian Ordinance on Secondary Residence (§ 1 Zweitwohnsitzverordnung, ZWV, BGBl. II Nr. 528/2003) if the majority of activities and the center of interest of this person are pursued outside of Austria for more than five calendar years, and the Austrian apartment, either alone or together with other apartments in Austria, is not used more than 70 days in a calendar year. The person has to keep records of the number of days when such apartment is used in Austria. Over and beyond this there is no Austrian place of residence of any spouse or partner who is subject to unlimited tax liability from whom the person is permanently separated.