

## Self-Certification (SC)

### with regard to the tax residence of Legal Entities for CRS and FATCA

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

#### Part 1 - Identification of the entity (account holder)

Legal Name of Entity:	
Current registered business address: (do not state any postbox or in-care-of address) Street, number, postal code, town/city (no abbreviations)	Please provide country or jurisdiction:
Address of the place of effective management, if the country deviates from that of the current residence address: (do not state any postbox or in-care-of address) Street, number, postal code, town/city (no abbreviations)	Please provide country or jurisdiction:

#### Was the legal entity incorporated or organized in the USA or under U.S. law (including a U.S. Trust), or is its tax residence in the USA?

Yes, the U.S.-TIN<sup>1)</sup> is: \_\_\_\_\_  
 No

**In which jurisdiction(s) is the entity tax resident? Please list all respective jurisdictions.** In general, a legal entity is deemed to be tax resident in a jurisdiction if, subject to applicable local law, its registered address or effective place of management is situated in that country or jurisdiction<sup>2)</sup> (i.e. unlimited tax liability). An entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the country or jurisdiction in which its place of effective management is situated.

Please provide country or jurisdiction:	Taxpayer Identification Number (TIN) <sup>1)</sup> :	If a TIN <sup>1)</sup> is unavailable, please provide an appropriate reason:
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Please provide country or jurisdiction:	Taxpayer Identification Number (TIN) <sup>1)</sup> :	If a TIN <sup>1)</sup> is unavailable, please provide an appropriate reason:

Please provide a reasonable explanation below and appropriate official documentary evidence if the country (countries) or jurisdiction(s) of residence for tax purposes differ/s from the country or jurisdiction of current registered business address/place of effective management:

#### Part 2 - Entity Type

Please select the account holder's current entity type by ticking **one** applicable box. If you are unsure which status/Entity Type is applicable for the account holder, please consult your tax advisor. If you cannot clearly determine the entity type, the status passive legal entity (NFE/NFFE) has to be selected.

I. Non-Financial Entities (see explanations in the Annex)	II. Financial Institution (FI)
<u>Active Entity (NFE/NFFE):</u> a) Entity conducting operational business b) Corporation the stock of which is regularly traded on one or more established securities markets or a related entity thereof c) Governmental Entity or Central Bank d) International Organization e) Activities of a Holding Company (Non-FI Group) f) Entity not yet operating a business (e.g. start-up company) g) Entity in liquidation/reorganization h) Entity engaged in financing and hedging transactions of related entities (Non-FI Group) i) Entity established solely for religious, charitable, scientific, artistic, cultural, sporting, or educational purposes  <u>Passive Entity (NFE/NFFE):</u> j) Passive NFE/NFFE (not an active NFE/NFFE) <b>Please continue with part 3</b>	a) Investment Entity, which is not a FI of a CRS-participating country and is managed by another Financial Institution (this entity is treated like a passive Non-Financial Entity; passive NFE) <b>Please continue with part 3</b>  b) Investment company other than the aforementioned investment company c) Custodial Institution, Depository Institution, Specified Insurance Company  If the above-mentioned legal entity is a financial institution, please provide the Entity's GIIN, if available: <b>GIIN:</b> _____  <b>Otherwise, please also provide a duly completed and signed IRS form "W-8BEN-E" or "W-8IMY" in addition to this Self-Certification!</b>

<sup>1)</sup> TIN = Taxpayer Identification Number. The TIN is the Identification Number for tax purposes (Taxpayer 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/>. Entities resident for tax purposes exclusively in Austria are not required to provide their Austrian TIN.

<sup>2)</sup> The domestic laws of the various jurisdictions lay down the conditions under which an Entity is to be treated as fiscally "resident". Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of its his domicile, residence, place of management or incorporation, or any other criterion of a similar nature (in general=unlimited tax liability), 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 3 - Identification of the Controlling Person(s) (only to be completed for passive NFE/NFFEs [2.I.i]) and Investment Entities treated as such [2.II.a])**

1.	Surname(s)/First Name(s):	Main residential address (street address, postal code, town/city):	
	Date of Birth:		
	Place of Birth, Country of Birth:		Country or jurisdiction:
	1. Tax resident in:		TIN <sup>1)</sup> or reasonable explanation if no TIN is available:
	2. Tax resident in:		TIN <sup>1)</sup> or reasonable explanation if no TIN is available:
2.	Surname(s)/First Name(s):	Main residential address (street address, postal code, town/city):	
	Date of Birth:		
	Place of Birth, Country of Birth:		Country or jurisdiction:
	1. Tax resident in:		TIN <sup>1)</sup> or reasonable explanation if no TIN is available:
	2. Tax resident in:		TIN <sup>1)</sup> or reasonable explanation if no TIN is available:
3.	Surname(s)/First Name(s):	Main residential address (street address, postal code, town/city):	
	Date of Birth:		
	Place of Birth, Country of Birth:		Country or jurisdiction:
	1. Tax resident in:		TIN <sup>1)</sup> or reasonable explanation if no TIN is available:
	2. Tax resident in:		TIN <sup>1)</sup> or reasonable explanation if no TIN is available:
4.	Surname(s)/First Name(s):	Main residential address (street address, postal code, town/city):	
	Date of Birth:		
	Place of Birth, Country of Birth:		Country or jurisdiction:
	1. Tax resident in:		TIN <sup>1)</sup> or reasonable explanation if no TIN is available:
	2. Tax resident in:		TIN <sup>1)</sup> or reasonable explanation if no TIN is available:
5.	Surname(s)/First Name(s):	Main residential address (street address, postal code, town/city):	
	Date of Birth:		
	Place of Birth, Country of Birth:		Country or jurisdiction:
	1. Tax resident in:		TIN <sup>1)</sup> or reasonable explanation if no TIN is available:
	2. Tax resident in, please state:		TIN <sup>1)</sup> or reasonable explanation if no TIN is available:

If the current main residence address of one or more of the Controlling Persons differs from their country (or countries) or jurisdiction(s) of tax residence, please provide below an appropriate reasonable explanation and submit appropriate official documentary evidence:

**Is any of the Controlling Persons a U.S.-Person<sup>2)</sup>?**

Yes – A valid U.S.-TIN (SSN, EIN or ITIN) must be provided for each controlling U.S.-Person.

No<sup>3)</sup>

<sup>1)</sup> TIN = Taxpayer Identification Number. The TIN is the Identification Number for tax purposes (Taxpayer 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/>. Entities resident for tax purposes exclusively in Austria are not required to provide their Austrian TIN.

<sup>2)</sup> The Controlling Person is a U.S. person if he or she is a U.S. citizen or U.S. resident alien. The Controlling Person is a U.S. citizen if he or she was 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 he or she is a naturalized U.S. citizen. If at least one of the parents of the Controlling Person 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. The Controlling Person is a U.S. resident alien, if he or she possesses or has possessed a U.S. Green Card or meets the substantial presence test. Please consult a tax advisor to determine which type of U.S. Green Card may qualify the Controlling Person as a U.S. person. Please visit <https://www.irs.gov/> for more information about U.S. Green Card or the substantial presence test. If the Controlling Person was born in the United States but is **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 the Controlling Person did not obtain US citizenship at birth. For further information please refer to the following website: <https://www.irs.gov/>

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

**Part 4 - Declaration and Signature**

I acknowledge that data of the entity (and in certain cases also data of the Controlling Person/s, as set out in Part 3 of this form; hereinafter "CP Data") as well as account-related data, shall be either

- a) reported to the Austrian Federal Ministry of Finance under the legal provisions of the Gemeinsamer Meldestandard-Gesetz (GMSG) in the case of tax residence in a participating jurisdiction, and forwarded by this Ministry to the tax authorities of the respective country (countries) of tax residence or
- b) reported to the U.S. 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.

In general the following data will be reported: company name and address, country/countries of tax residence, tax identification number(s), classification of the legal entity (active or passive legal entity), account number(s), account balance(s), gross proceeds (interest and, in the case of custodial accounts, also dividends, gross sales proceeds and other payments). In the case of passive legal entities, the following additional information (CP Data) about the Controlling Person/s will be reported: name, date/place/country of birth, main residence address, country (countries) of tax residence, tax identification number(s).

As a release from banking secrecy obligations I confirm that the Controlling Person/s granted their consent to the transmission by Raiffeisen Bank International AG ("RBI") of the CP Data to the authorities indicated under Part 4 a) and b) for the purpose of RBI fulfilling its obligations according to GMSG, FATCA and related legal acts.

I agree that RBI reserves the right, under certain circumstances, to request a signed IRS Form W-9 and a Consent to Report.

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 RBI if any certification made on this form becomes incorrect and submit a new form within 30 days.

Furthermore, I (or the authorized representative) acknowledge that I (or the authorized representative) may be punished pursuant to § 107 GMSG for intentionally or grossly negligently providing false or incomplete information in this Self-Certification form, which could cause a breach of the obligation to report, based on the provisions of § 11 of the Austrian Financial Criminal Code (FinStrG).

I certify that I have the capacity to sign for the entity identified on the line 1 of this form.

\_\_\_\_\_  
Date (DD/MM/YYYY)

\_\_\_\_\_  
Print Name, Position/Title

\_\_\_\_\_  
Signature (legally binding)

I certify that I have the capacity to sign for the entity identified on the line 1 of this form.

\_\_\_\_\_  
Date (DD/MM/YYYY)

\_\_\_\_\_  
Print Name, Position/Title

\_\_\_\_\_  
Signature (legally binding)

## EXPLANATIONS – USED ABBREVIATIONS OR DEFINITIONS OF TERMS

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.

Further information about the automatic exchange of information and the customer data protection regulations can be provided by your relationship manager(s) or on our Internet homepage: [www.rbinternational.com](http://www.rbinternational.com).

**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 "Intergovernmental 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.

**GIIN** = Global Intermediary Identification Number for financial intermediaries, which is issued by the IRS for FACTA purposes to financial institutions based on their registration with the IRS.

**Legal entity** = the term legal entity means a legal person or a legal construct, such as a stock corporation, a business partnership, a trust or a foundation. A legal entity, such as a business partnership, a limited liability partnership or a similar legal construct without a tax residence is deemed to be resident in the country in which its place of effective management is located. In that context, legal persons or legal constructs are treated as similar to a business partnership and a limited liability partnership if they are not subject to taxation in a participating country under local tax law. However, (in light of the broad applicability of the term controlling persons in trusts) in order to avoid duplicate reporting, a trust that is a passive NFE cannot be classified as a similar legal construct.

### Controlling Person (beneficial owner) = a natural person who meets the following requirements:

- a) **Companies/Associations:** The beneficial owner(s) pursuant to § 2 Z 1 WiEReG (Wirtschaftlicher Eigentümer Registergesetz - Austrian Beneficial Owner Registry Act) is that (are those) natural person(s)
1. who own or exercise control over the account holder directly or indirectly by holding a sufficient number of shares or voting rights, including bearer shares,
  2. who exercise control over the management of the account holder in another manner,
  3. Members of the top management level for companies: to be named only when there are neither direct nor indirect beneficial owners.
- b) **Private foundations (Austrian type Privatstiftung):** The beneficial owner(s) is that (are those) natural person(s) who hold the following positions pursuant to § 2 Z 3 lit a WiEReG:
- the Grantor(s)
  - the named Beneficiaries
  - in the case of a Class of Beneficiaries, also those persons who receive distributions of more than EUR 2,000 in one calendar year
  - the foundation's Board Members
  - any other natural person who exerts control over the foundation by any other means
- c) **Public Foundation (Austrian type Stiftung nach öffentlichem Recht):** The beneficial owner(s) is that (are those) natural person(s) who hold the following positions pursuant to § 2 Z 3 lit b WiEReG:
- the Founders
  - Members of the Foundation's Governing Board
  - the Class of Beneficiaries
  - any other natural person who exerts control over the foundation by any other means
- d) **Trusts:** The beneficial owner(s) is that (are those) natural person(s) who hold the following positions pursuant to § 2 Z 2 WiEReG:
- Settlor/Trustor
  - Trustees
  - Protector, where applicable
  - Beneficiaries, as well as
  - in the case of a Class of Beneficiaries, also those persons who receive distributions of more than EUR 2,000 in one calendar year
  - as well as any other natural person who ultimately controls the Trust through direct or indirect ownership rights or by any other means.

**NFE/NFFE** = The terms NFE (Non-Financial Entity) and NFFE (Non-Financial Foreign Entity) describe legal entities that are not Financial Institutions.

**Passive NFE/NFFE** = means a legal entity (NFE/NFFE) that is not an Active NFE/NFFE, or an investment company as defined by § 59 (1) Z 2 GMSG that is not a Financial Institution in a jurisdiction participating in the CRS.

**Active NFE/NFFE** = legal entity (NFE/NFFE) that meets at least one of the following criteria:

- a) Entity conducting operational business: Less than 50 % of the NFE's gross income in the previous calendar year is passive income, and less than 50 % of the assets held by the NFE during the previous calendar year are assets that produce or are held for the production of passive income.
- b) Corporation the stock of which is regularly traded on an established securities market or a related entity thereof: the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market.
- c)/d) Governmental Entity, Central Bank or International Organization: The NFE is a governmental entity, an international organization, a central bank or a legal entity that is the sole owner of one or more of the aforementioned institutions. The term "International Organization" means intergovernmental organizations (including a supranational organization), that are comprised primarily of governments, that has in effect a headquarters or substantially similar agreement with the jurisdiction and the income of which does not inure to the benefit of private persons. Arrangements substantially similar to headquarters arrangements include, for example, arrangements that entitle the organization's offices or establishments in the jurisdiction (e.g. a subdivision, or a local or regional office) to privileges and immunities. Examples are: European Union, UNO, UNICEF, UNIDO, OECD etc.
- e) Activities of a holding: substantially all activities of the NFE consist (in whole or in part) of holding the outstanding stock of one or more subsidiaries, which conduct a different business activity than that of a financial institution, or in providing financing and services for these subsidiaries, with the exception that a legal entity does not meet the criteria for this status if it is active as an investment fund (or calls itself such), such as an equity capital fund, a venture capital fund, a leveraged buyout fund, or an investment instrument whose purpose is to purchase or finance companies and then to hold shares in these companies as capital assets.
- f) Entity not yet operating a business (e.g. start-up company): The NFE is not yet engaged in operational business and has also not operated any business in the past, however invests capital in assets with the intention of operating a different business to that of a financial institution; however, after a period of 24 months after its date of initial formation, the NFE no longer qualifies for this exception.

- g) Entity in liquidation or reorganization: The NFE was not a financial institution in the past five years and is in the process of liquidating its assets or is restructuring with the intention to continue or recommence operations in a business other than that of a Financial Institution.
- h) Entity engaged in financing and hedging transactions of related entities: The activity of the NFE consists primarily in financing and hedging transactions with or for associated legal entities that are not Financial Institutions, and it does not provide any financing or hedging services to legal entities that are not associated legal entities, provided that the group of these associated legal entities is primarily engaged in a business other than that of a Financial Institution.
- i) Entity established solely for religious, charitable, scientific, artistic, cultural, sporting, or educational purposes: The NFE meets all of the following requirements:
- it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - it is exempt from income tax in its jurisdiction of residence;
  - it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

**Financial Institution** = The term Financial Institution means a Custodial Institution, a Depository Institution, an Investment Company or a Specified Insurance Company.

**Specified Insurance Company** = The term "Specified Insurance Company" means any 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. An insurance company qualifies as Specified Insurance Company as soon as it offers one Cash Value Insurance Contract or Annuity Contract. Most life insurance companies would generally be considered Specified Insurance Companies.

**Differences in the classification under FATCA and CRS** = Please note that the Entity Classification under CRS and FATCA may deviate in specific individual cases.

**§ 107 GMSG**: Violation(s) pursuant to Section 107 GMSG can be punished by a fine of up to EUR 200 000.