

Self-certification form to establish foreign (tax) status

Registration of entity data



Based on the CRS, law requires financial institutions to collect and review information to identify the tax residence of their clients. We therefore have to ask you several questions to determine your tax residence.

If your tax residence is in a participating country, we are legally bound to report your data to the relevant tax authorities. They will report the data to the tax authorities of each relevant participating country.

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 (legal) name	<input type="text"/>		
1b	Chamber of Commerce, Trade Register or similar registration number	<input type="text"/>		
		<input type="checkbox"/> The entity does not have a registration number		
1c	Business address	Street	<input type="text"/>	
		Number	<input type="text"/>	Addition <input type="text"/>
		Zip code	<input type="text"/>	City <input type="text"/>
		Country	<input type="text"/>	

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	In which country/countries is the entity, either exclusively or additionally, <u>tax resident</u> ?	Country	TIN of that country
		<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>
2c	Is the entity a <u>financial institution</u> ?	<input type="checkbox"/> Yes → Please proceed with 4	
		<input type="checkbox"/> No	

2c 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.

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.
- Please proceed with 6
- ☐ No, none of the above

Tax residence of the controlling person(s)

2d Does the entity have any controlling persons that are tax resident in any other country than the Netherlands?

Important: Information about controlling persons must be provided if one of the answers in part 3 leads you to part 5.

- ☐ Yes → Please proceed with 3
- ☐ No → Please proceed with 5

3 Information on the non-financial entity

Active entity

3a What percentage of the gross income of the entity consisted of passive income during the last year?

- ☐ 50% or more → Please proceed with 3c
- ☐ Less than 50%

3b What percentage of the entity's assets was used to acquire passive income during the last year?

- ☐ 50% or more of the assets of the entity
- ☐ Less than 50% of the assets of the entity
- Please proceed with 5

Important: Please inform us if in this year or any of the following years:

- more than 50% of the gross income of the entity consists of passive income; or
- more than 50% of the assets of the entity is used to acquire passive income.

Holding company

3c Is the entity a holding company?

- ☐ Yes
- ☐ No → Please proceed with 3k

3d Are all subsidiaries of the holding company active operating companies?

- ☐ Yes
- ☐ No → Please proceed with 3k

3e Does the holding company perform activities that substantially consist of holding active operating companies?

- ☐ Yes → Please proceed with 5
- ☐ No

3f Does the holding company perform activities that substantially consist of providing financing and services to active operating companies?

- ☐ Yes → Please proceed with 5
- ☐ No

3g Does the holding company perform activities that substantially consist of a combination of the functions mentioned in 3e and 3f?

- ☐ Yes → Please proceed with 6
- ☐ No

3h Does the holding company have any other gross income apart from the income of the active operating companies?

- ☐ Yes
- ☐ No → Please proceed with 5

3i What percentage of this other gross income consisted of passive income during the last year?

- ☐ 50% or more → Please proceed with 3k
- ☐ Less than 50%

3j How did the entity acquire the passive income during the last year?

Important: Please do not take the equity interests in the active operating companies into account nor the debt claims on such companies.

Important: Please inform us if in this year or any of the following years:

- more than 50% of the other gross income referred to in question 3i consists of passive income; or
- more than 50% of the assets of the entity is used to acquire the passive income referred to in question 3j.

Non-profit organization

3k Is the entity a non-profit organization?

- ☐ Yes → Please proceed with 5
- ☐ No

Entity in liquidation or reorganization

3l Is the entity currently in liquidation or bankruptcy or is the entity reorganizing to resume activities?

- ☐ Yes
- ☐ No → Please proceed with 3o

3m Could the entity have been considered a financial institution in the past 5 years?

- ☐ Yes → Please proceed with 3o
- ☐ No

3n Is the entity planning to become a financial institution?

Important: Please inform us once the entity has become a financial institution.

- ☐ Yes → Please proceed with 3o
- ☐ No → Please proceed with 5

Treasury centre

3o Is the entity a treasury centre in a group?

- ☐ Yes
- ☐ No → Please proceed with 3s

3p Is the group primarily engaged in a business other than that of a financial institution?

- ☐ Yes
- ☐ No → Please proceed with 3s

3q Does the entity provide treasury services to third parties?

- ☐ Yes → Please proceed with 3s
- ☐ No

3r Does the entity provide treasury services to financial institutions?

- ☐ Yes
- ☐ No → Please proceed with 5

Non-operating entity

3s Is the entity currently operating a business?

- ☐ Yes → Please proceed with 5
- ☐ No

3t Has the entity operated a business in the past?

- ☐ Yes → Please proceed with 5
- ☐ No

3u Is the entity investing capital into assets with the intent to operate a business?

- ☐ Yes
- ☐ No → Please proceed with 5

3v Does the entity intend to operate the business of a financial institution?

- ☐ Yes → Please proceed with 5
- ☐ No

3w Was the entity established less than 24 months ago?

Important: Please inform us once the entity has started its business.

- ☐ Yes → Please proceed with 5
- ☐ No → Please proceed with 5

4 Information on the financial institution

4a Is the entity a central bank?

- ☐ Yes → Please proceed with 6
- ☐ No

4b Is the entity a specified investment entity?

- ☐ Yes → Please proceed with 5
- ☐ No → Please proceed with 6

5 Information on controlling persons

Please provide the required information on your entity's controlling person(s) in parts A and B below. We are legally bound to report to the Netherlands Tax and Customs Administration data of controlling persons who are tax resident in a participating country and/or US persons. The Netherlands Tax and Customs Administration will report these data to the relevant foreign tax authorities.

Controlling person 1

First and middle name(s)

Last name

Date of birth

Residence address Street

Number Number addition

Zip code City

Province/state

Country

The controlling person is a US person: ☐ Yes

☐ No

The controlling person is	Country	TIN of that country

tax resident in:

Important: A controlling person is always tax resident in at least one country. If a country does not issue TINs, then please provide the controlling person's place of birth (not the country of birth).

Controlling person 2

First and middle name(s)

Last name

Date of birth

Residence address Street

Number Number addition

Zip code City

Province/state

Country

The controlling person is a US person: ☐ Yes

☐ No

The controlling person is	Country	TIN of that country

tax resident in:

Important: A controlling person is always tax resident in at least one country. If a country does not issue TINs, then please provide the controlling person's place of birth (not the country of birth).

Controlling person 3

First and middle name(s)

Last name

Date of birth dd-mm-yyyy

Residence address Street

Number Number addition

Zip code City

Province/state

Country

The controlling person is a US person: ☐ Yes
☐ No

The controlling person is	Country	<u>TIN</u> of that country
<u>tax resident</u> in:		

Important: A controlling person is always tax resident in at least one country. If a country does not issue TINs, then please provide the controlling person's place of birth (not the country of birth).

Controlling person 4

First and middle name(s)

Last name

Date of birth dd-mm-yyyy

Residence address Street

Number _____ Number addition _____

Zip code City

Province/state

Country

The controlling person is a US person: ☐ Yes
☐ No

The controlling person is	Country	TIN of that country
<u>tax resident</u> in:		

Important: A controlling person is always tax resident in at least one country. If a country does not issue TINs, then please provide the controlling person's place of birth (not the country of birth).

If the entity has more than four controlling persons, please make a copy of this form and complete the information for the additional controlling persons.

6 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.
- I have obtained permission from the controlling persons mentioned in part 5, if applicable, to disclose the information related to them for the purpose of it being reported to the Netherlands Tax and Customs Administration.

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

Glossary

Active operating company

An operating company which generates 50% or more of its gross income from active operations (as opposed to investments). In this respect, a financial institution is not an active operating company.

Assets

The total of all possessions of an entity.

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.

Controlling person

A controlling person is considered an individual who:

- owns an interest of more than 25% of the capital of the entity;
- can exercise more than 25% of the voting power at the shareholders meeting of the entity;
- has direct or indirect control or power of decision in the entity;
- is a beneficiary of 25% or more of the capital of the entity; or
- has particular control over 25% or more of the capital of the entity.

Is the entity a legal arrangement?

In this case a controlling person means an individual who:

- upon dissolution of the entity is entitled to a share in the entity of more than 25%;
- is entitled to a share in the profits of the entity of more than 25%;
- has direct or indirect control or power of decision in the entity;
- can exercise more than 25% of the voting power when the following agreements provide for decision-making by majority vote:
 - decision-making that applies when the agreement that lies at the basis of the entity is being amended, or
 - decision-making that applies when the agreement is executed through actions not performed by management.

The above-mentioned description of a controlling person is derived from article 3, paragraph 4, subsection b of the Netherlands law, the Wwft (Wet ter voorkoming van witwassen en financieren van terrorisme). Please find the Wwft on www.wetten.overheid.nl. The term 'Controlling person' is interpreted in a manner consistent with the Financial Action Task Force Recommendations 10 and 25, adopted in February 2012.

Is the entity a trust?

In the case of a trust, the controlling persons are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust.

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 *Vennootschap onder Firma* (VOF), a *Fonds voor gemene rekening*, a *Commanditaire Vennootschap* (CV), a *Maatschap*. Please note that a branch is not an entity itself, but is part of the head-office entity.

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.

Holding company

A holding company is an entity that functions as a (central) holding or controlling company for the underlying subsidiaries. The holding company controls and manages the shares of the entities in the group.

An entity is not a holding company if it 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.

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-profit organization

- the entity is considered a non-profit organization if the entity is considered a non-profit organization with only a religious, charitable, scientific, artistic, cultural, athletic, or educational purpose, or
- the entity 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 that was established and is operated in its country of residence.

Additionally the entity must fulfill the following conditions:

- the entity is exempt from income tax in its country of residence;
- the entity has no shareholders or members who have a proprietary or beneficial interest in the income or assets of the entity;
- the applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity. An exception is made for income or assets used:
 - pursuant to the conduct of the entity's charitable activities,
 - as payment of reasonable compensation for services rendered, or
 - as payment representing the fair market value of property which the entity has purchased.
- the applicable laws of the entity's country of residence or the entity's formation documents require that upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization.

In cases where the entity is an *Algemeen Nut Beogende Instelling* (ANBI) or *Sociaal Belang Behartigende Instelling* (SBBI) according to the Netherlands Tax and Customs Administration, the entity will be considered a non-profit organization.

If you are uncertain whether the entity is a non-profit organization, please consult a tax advisor.

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 CRS purposes.

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'.

Passive income

Passive income is the portion of the gross income that consists of:

- dividends and dividend substitute payments (income equivalent to dividend);
- interest and income equivalent to interest;
- rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
- annuities;
- income from swap-contracts;
- rental income of real estate property provided that this income can be obtained by performing little to no activity.

The list above is not exhaustive. A complete overview of passive income can be found on www.oecd.org/tax/exchange-of-tax-information. If you are uncertain whether income is passive income, please consult a tax advisor.

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.

Specified investment entity

Solely for CRS purposes a type 3b financial institution that is not tax resident in a participating country or the Netherlands is a specified investment entity.

Tax resident

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

Entities

When is an entity considered to be tax resident in a certain country?

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

Individuals

According to the law of most countries you are tax resident if your permanent residence or whereabouts are in that country. 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 www.oecd.org and search for 'tax residency rules'.

Please consult a tax advisor if you are not sure about your tax residence.

In general, your tax residence is the same as your permanent residence or whereabouts. The main facts and circumstances that determine your tax residence can be:

- You spend most of your time at an address in that country;
- Your partner and/or family lives in that country;
- You work in that country;
- You have insurance in that country;
- Your (family) physician is resident in that country;
- You are a member of one or more clubs/societies in that country;
- Your kids receive an education in that country.

Please consult a tax advisor if you are not sure about tax residence of the entity or controlling person(s).

Third party

A third party means an individual or company which is not part of the group.

TIN

The 'Taxpayer Identification Number' (TIN) is an entity's 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'.

Treasury centre

An entity is considered a treasury centre if the primary activity of the entity is to enter into hedging and financing transactions.

US Person

Who is a US Person?

- Anyone with a U.S. passport.
- Every United States Citizen. You are a USA citizen when born in the United States or outside of the United States with at least 1 parent who is a US Citizen or if you are a naturalized citizen.
- Every United States Tax Resident. There are 2 different methods of becoming a tax resident. One of these methods is to meet the Substantial Presence Test by having either been in the United States for at least 31 days out of 1 year or 183 days out of the 3 year period prior to the current tax year. The other method is to meet the Green Card Test; this method applies to any person who has obtained a US Green Card.
- A inactive green card holder. If you never surrendered your US Green Card you still are a US Person.