

## Automatic Exchange of Financial Account Information - Common Reporting Standard (CRS)

Nuntius Securities A.E.P.E.Y. is obliged, like all financial companies, to submit to the Greek tax authorities specific information of its clients who proceed to open accounts with Nuntius Securities A.E.P.E.Y. from January 1, 2016 onwards, as well as its customers who maintained specific accounts on December 31, 2015. This legal obligation derives from Greece's participation in the Automatic Information Exchange System according to the Common Reporting Standard (CRS) of OECD to fight cross-border tax fraud and tax evasion.

Particularly:

- With Law 4378/2016 (Government Gazette A' 55/2016), which amended Law 4170/2013, Directive 2014/107/EU "amending Directive 2011/16/EU as regards administrative cooperation" was incorporated into Greek law in the field of taxation", which establishes the implementation of the Common Reporting Standard at European level Union.
- Law 4428/2016 (Government Gazette A' 190/2016) ratified the declaration on the accession of Greece to the Multilateral Agreement of Competent Authorities (MPAA) on the Automatic Exchange of Information on Financial Accounts OECD.

In this context, Nuntius Securities SA, like any financial institution and investment entity, has the following obligations:

1. Collection of specific information of a tax nature from its customers – account holders (and their controlling persons, where applicable), including of name, her taxation residence and of Number their Tax Registry. Specifically, the collection of information concerns:
  - Account holders opened from 1 January 2016 onwards, and
  - Specific account holders already existing on December 31<sup>st</sup> 2015.
2. Transmission to the competent Greek authorities of the above customer information, as well as information related to the accounts their.

More detailed information can be found below:

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**\* As a financial institution, we are not permitted to provide tax or legal advice.**

## CRS - Definitions/Glossary1

" **Account Beneficiary**" means a person who is registered or identified as the beneficiary of a Financial Account. A person, other than a Financial Institution, who maintains a Financial Account for the benefit of another person as an agent, custodian, trustee, signatory, investment advisor, intermediary or legal guardian is not considered an Account Beneficiary. In the above cases, the Account Beneficiary is the said other person <sup>2</sup>.

" **TIN**" means the tax registration number (or functional equivalent if there is no TIN) <sup>3</sup>. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or Entity and used to identify the individual or Entity for tax enforcement purposes of that jurisdiction.

" **Financial Account**" means an account held at a Financial Institution. The term includes: Deposit Accounts, Custodial Accounts, Equity and Debt Rights over certain Investment Entities, Cash Value Insurance Contracts and Annuity Contracts.

" **Custodial Account**" means any account (other than a Cash Value Insurance Policy or Annuity Policy) in which one or more financial assets are held for the benefit of a third party.

" **Reportable Account**" means a financial account maintained by a Reporting Financial Institution of a Member State with one or more Reportable Persons as beneficiaries or a passive NPO with one or more Controlling Persons who are Reportable Persons.

" **Reportable Person**" means the natural person or legal entity that has a tax residence in a Reportable Jurisdiction in accordance with the tax laws of that jurisdiction. Natural persons with dual residence may refer to the determining provision of the respective tax treaty (if applicable) in the context of the resolution of dual residence cases to determine their tax residence.

"Notifiable Persons" do not include the following:

- capital companies whose capital securities are regularly traded on one or more recognized securities markets values;
- any capital companies are associated entities of a capital company;
- state entities;
- international organizations;
- central banks the
- financial institutions.

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<sup>1</sup> The following definitions are indicative and are provided solely for your convenience in completing the form. For more information you can visit the following OECD address: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/> or refer to the section "Legislative framework".

<sup>2</sup> For example, in case relationship parent-child against her who The parent acts as legal guardian, The Account Beneficiary is the child. In the case of a joint account, each co-beneficiary is considered an Account Beneficiary.

<sup>3</sup> Some jurisdictions not issue VAT NUMBER. However, the in due to jurisdictions they use often someone another high integrity number that provides an equivalent level of identification ("functional equivalent"). Indicative examples of such numbers are, among others, for natural persons, the social security number, the citizen identification number/code/personal identification/service number and the resident registration number.

" **Financial Institution**" means any Custodial Institution, Depository Institution, Investment Entity the Determined Insurance Company. For further definitions categories applicable to Financial Institutions refer to the relevant country guidelines and CRS.

" **Non-Reporting Financial Institution**" means any Financial Institution that is:

- Government Entity, International Organization or Central Bank, but not in respect of a payment arising from an obligation entered into in connection with a commercial financial activity of a type of activity carried on by a Specified Insurance Company, Custodial Institution or Foundation Deposits;
- Broad Participation Pension Fund; Limited Participation Pension Fund; Government Entity, International Organization or Central Bank Pension Fund; or approved credit issuer cards;
- Exempt Undertaking for Collective Investment; the
- Trustee-Documented Trust: a trust to the extent that the trustee is a Documenting Financial Institution and declares all information required to be declared for all of its Reportable Accounts trust;
- Any other entity defined under a country's domestic law as a Financial Non-Reporter Institution.

" **Participating Jurisdiction Financial Institution**" means:

(i) any Financial Institution resident in a Participating Jurisdiction, excluding any branch of such Financial Institution located outside such Participating Jurisdiction; and

(ii) any branch of a Financial Institution located in a Participating Jurisdiction that is not tax resident in the Participating Jurisdiction she.

" **Entity**" means a legal person or legal entity, such as a corporation, organization, sole proprietorship, trust or foundation.

" **Investment Entity**" means any Entity:

a) which mainly carries out as an activity one or more of the following tasks or operations on behalf of or on behalf of a client:

- buying and selling: money market instruments (cheques, promissory notes, certificates of deposit, derivatives, etc.); foreign exchange; instruments linked to foreign exchange, interest rates and indices; securities; or futures contracts on basic commodities;
- individual and collective portfolio management, the
- other activities of investing or managing financial assets or money on behalf of third parties; the

b) the net income of which results primarily from investments, reinvestments or purchases and sales of financial assets, if the Entity is managed by another Entity that is a Depository Institution, Custodial Institution, Specified Insurance Company or Investment Entity of case a).

" **Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution**" means any Entity whose net income is primarily derived from investments, reinvestments or purchases of financial assets, if the Entity (i) is managed Financial Institution and (ii) is not a Participating Jurisdiction Financial Institution.

**"Investment Entity managed by another Financial Institution":** An Entity is understood to be "managed" by another Entity if the managing Entity carries out, either directly or through another service provider on behalf of the managed Entity, any of the tasks or operations that described in item (i) above in the definition of "Investment Entity".

An Entity manages another Entity only if it has discretion to manage the other Entity's assets (in whole or in part). Where the Entity is managed by a combination of Financial Institutions, MFIs or natural persons, the Entity is deemed to be managed by another Entity that is a Depository Institution, Custodian Institution, Specified Insurance Company or the first type of Investment Entity, if any of the managing Entities is such other Entity.

**" Participating Jurisdiction"** means a jurisdiction with which an agreement has been entered into whereby that jurisdiction will provide the information required under the automatic exchange of financial information as defined in the Common Reporting Standard.

**" NFO"** means any entity that is not a financial institution.

**" Active NPO"** means any NPO that meets any of the following criteria. In summary, the following criteria concern:

- active NPOs due to income or assets elements;
- listed NCO;
- Government Entities, International Organizations, Central Banks or Entities wholly owned by them;
- MFIs that are holding companies and are non-financial members group;
- neophytes NCO;
- NPOs that are in liquidation or exiting the process bankruptcy;
- treasury centers that are members of a non-financial group; the
- non-profit MCH.

An entity is considered an Active NPO if it meets any of the following criteria:

a) the rate of passive income for the previous calendar year the another relevant reporting period is less than 50% of the gross income of the NPO and the percentage of assets producing passive income or held for the production of passive income during the previous calendar year or other corresponding reporting period is less than 50% of assets her NCO;

b) the titles of capital her MCH form object tactics negotiation in recognized securities market or the MFI is an Affiliated Entity of an Entity whose equity securities are regularly traded on a recognized securities market values;

c) the MFI is a State Entity, an International Organization, a Central Bank or an Entity wholly owned by one or more of those entities;

d) substantially all of the activities of the NPO consist of holding (in whole or in part) the outstanding capital securities of one or more subsidiaries with activities in business branches or sectors other than those of the Financial Institutions or in the provision of financing and services to this or those; this category cannot include an Entity that functions (or appears) as an investment fund, such as for example private investment capital (private equity funds) company business capital (venture capital fund) the capital acquisitions via leverage (leveraged buyout fund) the anyone else organization investments purpose of which is to acquire the to finance companies and to maintains at Continuity rights at companies they as titles of capital for investment purposes;

e) the MFI does not yet have a business activity and does not have a previous operating history ("start-up MFI"), but invests capital in assets for the purpose of carrying out a business activity other than that of Financial Institutions, as long as the exemption in question does not apply to the MFI after the lapse of 24 months from the date of initial formation of the NPO;

f) the MFI has not been a Financial Institution in the last five years and is located in development of the process of liquidation of its assets or the MFI is reorganized with the aim of continuing to operate or re-operating in a business sector other than that of Finance of institutions;

g) the MFI mainly carries out financing and hedging activities with or for Related Entities that are not Financial Institutions and does not provide financing services the compensation danger in Entity where not is Connected Entity, since a group any such Connected Entity is active mainly in space another from that of Financial Institutions the

h) the NPO meets all of the following conditions ("non-profit NPO"):

- i. incorporated and operating in the jurisdiction where it is domiciled exclusively for religious, charitable, scientific, artistic, cultural, sporting the teachers aims; the he's got established and operates at jurisdiction where it has its residence and is a professional organization, business association, chamber of commerce, workers' organization, organization of agricultural or horticultural holdings, citizens' association or organization that operates exclusively for the promotion of social welfare;
- ii. exempt from income tax in the jurisdiction where he is domiciled her;
- iii. has no shareholders or members who have rights of ownership or usufruct over its income or assets elements;
- iv. the applicable laws of the jurisdiction in which the NPO is domiciled or the constituent documents of the NPO do not permit any distribution of the NPO's income or assets to a natural person or non-charitable entity or the use of the income or assets for their benefit, unless the such distribution or use is made in the course of the NPO's charitable activities or as payment of reasonable remuneration for the provision of services or as payment of consideration for the actual commercial value of property purchased by the NPO; and
- v. the applicable law of the jurisdiction where the NPO is domiciled or the constituent documents of the NPO require, in the event of liquidation or dissolution, that all assets of the NPO be distributed to a Governmental Entity or other non-profit organization or vest in the jurisdiction where it has the NPO's residence or in another political subdivision.

Note: Certain entities (such as US territorial Foreign Non-Financial Entities) may qualify to be counted as Active Non-Financial Non-Financial Entities (NFFE) under the provisions of FATCA but not as Active NFFE under the CRS.

Control " over an Entity is generally exercised by the natural person(s) who ultimately have control participation (against rule on the based on specific percentage (e.g. 25%)) in Entity. When no natural person exercises control through ownership, the Controlling Persons of the Entity are the natural persons who exercise control over the Entity by other means. When there is no natural person identified as having control over the Entity through ownership, then, in accordance with the CRS, the Reportable Person is the natural person holding the position of senior management stem.

" **Controlling Person(s)**" means the natural person(s) who exercise control over an entity. When the entity in question is considered a Passive Non-Financial Entity ("Passive NFO"), the Financial Institution must determine whether the said Controlling Faces is Declarable Faces. THE in due to definition corresponds to term "beneficial owner" as described in recommendation 10 of the Financial Action Task Force (FATF) recommendations (as adopted in February 2012).

When it is about for trust as Controlling Faces are understood The the the trustees, the trustee(s), the protector(s) (if any), the beneficiary(ies) or classes of beneficiaries and any another natural face the faces exercise him final real control over of trust (between others, via chain control the ownership). According with the CRS, the trustee(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or the beneficiary classes shall always be deemed to be the Controlling Persons of a trust, regardless of whether any of them exercise control over the his activities trust.

Where the trustee(s) of a trust is an Entity, the CRS requires Financial Institutions to also identify the Controlling Persons of the trustor(s) and, where required, list them as Controlling Persons of the trust.

In the case of a legal structure that is not a trust, the persons in equivalent or similar positions are understood as Controlling Persons.

"**FATCA**" means the foreign account taxation provisions enacted in the United States under the Employment Incentives Act (the "HIRE") her 18th Of March 2010. With them in due to provisions is enacted new regime reporting information and withholding tax on payments made to non-U.S. financial institutions and other non-U.S. entities USA.

According to the CRS, " **Passive NFO**" means:

- (i) any NPO that is not an Active NPO and
- (ii) anyone Investment Entity where is located in Non Participant Jurisdiction and her which is managed by another Financial Institution Institution.

An Entity is an " **Affiliated Entity** " of another Entity if either Entity controls the other Entity or the two Entities are under common control. For this purpose, control includes the direct or indirect ownership of more than 50% of the voting rights and value of the Entity.

" **Reporting Jurisdiction Person**" means an entity with a tax residence in a Reportable Jurisdiction under the tax laws of that or such jurisdictions - subject to the domestic law of the country in which it is established, incorporated or administered.

Entities such as sole proprietorships, limited partnerships or similar legal structures that do not have a tax residence are deemed to be domiciled in the jurisdiction where their place of effective management is located. In the event that such an Entity does not have a residence for tax purposes, it must complete the form stating the address of its head office.

Entities with dual residence may refer to the determining provision of the respective tax treaty (if applicable) to determine their tax residence.

## CRS - Related Frequently Asked Questions

### What is CRS;

The Common Reporting Standard (CRS) concerns a new collection requirement information and reference for the financial institutions where are located at countries that take part, the which he's got as purpose to contribute in combat her taxation fraud and to protect the integrity of tax systems at cross-border level. The Automatic Exchange of Financial Account Information system is a global platform through which information is exchanged from the country of origin of income or assets, to the country of tax residence.

### Which countries participate?

About 90 Countries take part today in the Public Role model Reference via her PSAA, with him number of participating states is constantly increasing. Full list of participating countries in PSAA is available in web page of OASA where you can to find out: <http://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/MCAA-Signatories.pdf>

### Who is the delegated authority responsible for receiving and sending the information?

"Interface Department" is defined as Department F of the Automatic Exchange of Information and Reception of Data of the Directorate of Electronic Government of the General Directorate of Electronic Government and Human Resources of AADE, which acts as the competent delegated authority for the reception and sending information as part of the automatic exchange of financial account information.

### What information do you request from your customers?

According to the legislation, the information that can be exchanged is indicative:

- Full name,
- Address,
- Country of taxation residence,
- Date and Place of Birth (for natural persons and controlling persons faces),
- Tax Number/s Registry
- Name, Address and Country(ies) of Tax Residence (in cases of Legal Entities),
- Details of Controlling person (for specific forms of Legal face)
- Number Account the functional equal absent number account
- Account Value / Portfolio
- Gross amounts of interest/dividends received or accrued (in case of account custody).

### **Why do I have to declare the jurisdiction or jurisdictions where I am tax resident?**

According to the CRS, tax authorities require financial institutions, such as Nuntius ACHEPEY, to collect and report certain information regarding the tax status of their clients. If you invest in new financial products or change with something way them circumstances your, I will your ask for to certify some elements that your concern. She the procedure it is called "self authentication" and according with the CRS we are obliged to collect these information.

### **How is my tax residency determined?**

Each jurisdiction has its own rules for determining tax residence. Generally, your tax residence is the country in which you live. Due to special circumstances ( studying or working abroad or extended periods of travel) , it may mean that you have your residence in another country or in more than one country at the same time ("dual residence").

E/Os country (s) taxation residence your is possible to is the/s country (s) where you are liable to submit an income tax return. For more information on taxation residence, reach out to tax technician your the visit her gate of OECD for the Automatic Exchange of Information. <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

If the fiscal your residence is located except Greece, may the Nuntius AHEPEY to legally required to Provides them information they, as and others financial information about your financial accounts to the tax authorities, who may then to are sent at fiscal authorities another one country/jurisdiction the countries/jurisdictions by virtue of transnational agreements on the exchange of financial information.

### **I am resident in the same country where I pay taxes, so why do I need to provide you with this information?**

Under the CRS, we have a legal obligation to determine tax residence status for everyone their customers us, yet and if you have got the fiscal residence your in same country where you maintain and him account your. However, typically, the data your in she her case it is not reportable to the tax authorities for its purposes CRS.

### **How often will I need to provide this information?**

Once we have a valid self-certification on file, you will only be asked to complete another self-certification form when you update certain information about your account or when we believe your reportable status may have changed.

### **Why does Nuntius Capital SA provide the tax authorities with my tax information?**

Nuntius ACHEPEY is obliged to report your tax information in accordance with the legal requirements introduced in the countries participating in the CRS.



**Does Nuntius Capital SA protect the personal data that concerns me?**

Yes. We only disclose information about you to the relevant tax authorities if we are legally required to do so.

**Is my information secure?**

Customer information is strictly protected. We disclose this information to the relevant tax authorities only if we are legally required to do so.

**I have already provided you with my details. Why are you asking me for supporting documents?**

We are required by law to verify the information you provide in the context her self-certification your. May to your ask for one copy of passport you in order to verify your identity or any other evidence of the tax residence you declared in the self-certification your.

**Where can I get further information?**

For more information you can refer to the OECD website:  
<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>  
or contact the relevant national authority or your tax professional.

## CRS - Personal Data Protection

With regard to any personal data contained in the above information, Nuntius ACHEPEY, as the data controller, hereby announces the following:

- Processing of personal data: The collection, transmission and any other processing of personal data for the purposes of Laws 4378/2016 and 4428/2016 (ie, for the purposes of CRS reports) takes place in accordance with Law 2472/1997 on the protection of personal data, as amended and in effect. This personal data includes the name, tax residence, Tax Registration Number as well as financial information related to accounts.
  
- Receivers: THE Nuntius AHEPEY transmits the in due to personally data at competent Greek tax authorities, to fulfill its obligations arising from the law. The competent Greek tax authorities, as data controllers, have undertaken to exchange this information on an annual basis, **starting from September 2017** (with reference to data from the 2016 tax year), with the competent, as the case may be, authorities of the other states where take part in the system Automatic Exchange Finance Information and specifically:
  - i. of the European member states Union,
  - ii. of the states participating in PSAA,
  - iii. of the states with which Greece has concluded bilateral agreements and
  - iv. of the states with which the European Union has concluded relevant agreements Join.
  
- Rights of personal data subjects: Regarding the above processing, the subjects have the rights of access and opposition in accordance with the law 2472/1997 on the protection of personal data, as applicable. To exercise these rights, the subjects can contact Nuntius Brokerage & Investment Services Single Member S.A. (tel. +30 210 3350500, email: [info@nuntiuscapital.com](mailto:info@nuntiuscapital.com), , address: Nuntius, Dragatsaniou 6, 10559, Athens, Hellas).

## The CRS - Legislative Framework

- Directive 2014/107/EU

<http://eur-lex.europa.eu/legal-content/EL/TXT/PDF/?uri=CELEX:32014L0107&from=EL>

- Directive 2011/16/EU

<http://eur-lex.europa.eu/legal-content/EL/TXT/PDF/?uri=CELEX:32011L0016&from=en>

- Law 4428/2016

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/legislation/Greece-PrimaryLegislation.pdf>

- Law 4378/2016

[http://www.ethe.org.gr/files/pdf/N%204378\\_%CE%A6%CE%95%CE%9A%2055%CE%91\\_5.4.2016\\_1459933016.pdf](http://www.ethe.org.gr/files/pdf/N%204378_%CE%A6%CE%95%CE%9A%2055%CE%91_5.4.2016_1459933016.pdf)

- Law 4170/2013

<https://www.e-forologia.gr/lawbank/document.aspx?digest=C103FEB78A65B3B0.1D031AEA53&version=2013/07/12>

## CRS - Useful Links

- <http://www.oecd.org/>
- <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>
- <http://www.oecd-ilibrary.org/docserver/download/2314131e.pdf?expires=1502206039&id=id&accname=guest&checksum=272951FD5B03227E17F4E55A1B90BFCA>
- <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>
- <http://www.oecd.org/ctp/exchange-of-tax-information/implementation-handbook-standard-for-automatic-exchange-of-financial-information-in-tax-matters.pdf>
- [http://www.hellenicparliament.gr/Koinovouleftikes-Epitropes/Synedriaseis?met\\_id=b6cb698b-281e-4706-bba5-a69400b4cef9](http://www.hellenicparliament.gr/Koinovouleftikes-Epitropes/Synedriaseis?met_id=b6cb698b-281e-4706-bba5-a69400b4cef9)

**CRS - Tax Residence Self-Certification Form for Individuals**

**PART I - Identification of the Beneficiary of an Individual Account**

Last name First		Name:	
Last name Father:		Name Father:	
Type of identity: <input type="checkbox"/> Police <input type="checkbox"/> Passport <input type="checkbox"/> Official <input type="checkbox"/> Residence permits <input type="checkbox"/> Another one ID card			
Number Identity:		Date Edition:	
Date Birth:	Place Birth:	Country Birth:	
Country of residence:			
Residential Address (Street, Number):			
P.C. :	City: Tel./ Fax:		
Mailing Address* (Street, Number):			
P.C. :	City: Tel./ Fax:		
Country:			

\*Compulsory to be filled in if it differs from the Address of Accommodation above.

**PART II - Country of residence/jurisdiction for tax purposes and relevant Tax Identification Number or functional equivalent ("VAT Number")**

Please complete the table below specifying:

(i) the country in which the Account Holder has his tax residence and

(ii) the Account Holder's TIN for each country/jurisdiction that refers.

If the Account Holder is tax resident in more than three countries, use a separate sheet.

If the VAT number is not available, state the relevant reason **A, B or C** (where applicable):

**Reason A** - The country/jurisdiction in which I am liable for tax does not issue TINs to its residents.

**Reason B** - The Account Beneficiary cannot for any other reason obtain a VAT number or an equivalent number (**Please explain why you are unable to receive a VAT number in the table below, if you select this reason**)

**Reason C** - No VAT number required. (Note: Select this reason only if the domestic law of the relevant jurisdiction does not require disclosure of the VAT number issued by that jurisdiction).

	Country of tax residence	VAT number	If there is no VAT number, state Reason A, B or C
1.			
2.			
3.			

Please explain in the table below why you are unable to obtain a VAT number if you have selected **Reason B** above.

1.	
2.	
3.	

**PART III - Declarations and signature**

1. I fully understand that the information I provide is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with NUNTIUS AHEPEY, the which define their ways with their whom the NUNTIUS AHEPEY can to uses and shares the information that I provide.
2. Recognize that the information where are contained in this the printed matter and the information where relate to the Account Holder and each Reportable Account may be disclosed to the tax authorities of the country in which the account is held and exchanged with the tax authorities of another country or countries of which the Account Holder is a tax resident pursuant to cross-border agreements on the exchange of financial information with the country or countries where the account.
3. I certify that I am the owner or authorized to sign on behalf of the Account Holder in respect of the account or accounts to which this form relates.
4. I certify that in the event that I have provided information about any other person (such as a Controlled Person or other Reportable Person to whom this form relates) I will inform that person, within 30 days of signing this form, that I have provided the information those to NUNTIUS AHEPEY and that said information may be disclosed to the tax authorities of the country in which the account or accounts are kept and exchanged with the tax authorities of another country or countries of which the person is a tax resident by virtue of transnational agreements on the exchange financial information.
5. I have taken note of the definitions described in detail in the "Definitions-Glossary" which have been communicated to me, which is also available on the NUNTIUS website AHEPEY.
6. I declare that the information contained in this statement is, to the best of my knowledge and belief, complete and accurate.
7. I undertake to inform NUNTIUS ACHEPEY within 30 days of any change in circumstances where affects the regime taxation residence of Beneficiary Account The which is referred to in Part 1 of this form or has the effect of making the information contained herein inaccurate (including any changes to the information relating to the controlling persons referred to in Part 2, question 2a) and submit to NUNTIUS AHEPEY appropriate updated printed matter self-certification and statement within 90 days from said change conditions.

**Signature:**

**Full Name:**

**Date:**

**Capacity:**

**Note:** Please specify the capacity in which you are signing the form (for example 'Authorised Representative'). If you are signing this under a power of attorney, please attach a certified copy of the power of attorney.

**CRS - Tax Residence Self-Certification Form for Legal Entities  
Persons - Entities\***

**PART I - Account Beneficiary Identification**

<b>Entity Name:</b>	
<b>Distinctive title :</b>	
<b>Country of Headquarters:</b>	
<b>Installation country:</b>	
<b>Headquarters Address – Line 1 (Street, Number):</b>	<b>Postal Code :</b>
<b>Line 2 (City, Country):</b>	<b>Postal Code :</b>
<b>Facility Address (Street, Number):</b>	<b>Postal Code :</b>
<b>Mailing Address** (Street, Number):</b>	
<b>P.C. :</b>	<b>City: Tel./Fax:</b>
<b>Country:</b>	

\* In case the beneficiary of the account is a Passive MFI or Investment Entity located in Non Participant Jurisdiction and her who manage another Financial Institution, please to provide information for the the of course faces where exercise control on of beneficiary of account (the natural person(s) referred to as Controlling Persons) by completing the "Tax Residence Self-Certification Form for Controlling Persons" for each Controlling Person. This information must be provided for each Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution Institution.

\*\* Mandatory to be filled in if it differs from the current Headquarters/Facility Address above .



**PART II - Entity Type**

1. Specify the Beneficiary Account status by selecting one of the below:

a) **Financial Institution – Investment Entity:**

(i) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (Note: if you check this box, you must also complete section 2 of Part 2 below)

(ii) Another one Investment Entity

b) **Financial Institution – Depository Institution, Custodial Institution or Defined Insurance Company**

If you selected a) or b) above, enter the GIIN (Global Intermediary Identification Number) of the Beneficiary Account assigned for FATCA purposes, if applicable

•      •    •

c) **Active NPO – capital company whose capital securities are the subject of a policy negotiation in recognized Buy cell phones values the capital company which constitutes connected entity once such capital company.**

If you selected c), enter the name of the recognized securities market on which the capital company is regularly traded.

If you are an Affiliated Entity of a publicly traded corporation, enter the name of the publicly traded corporation of which the Entity under c) is an Affiliated Entity.

d) **Active NPO – Government Entity or Central Bank**

e) **Active NPO – International Organization**

f) **Active NPO – not falling under categories c) – e) (for example start-up NPO or non-profit MCH).**

g) **Passive NPO** (Note: if you check this box, you must also complete section 2 of Part 2 below).

**2. If above you chose 1a i)) or 1g) then :**

a) Enter the name of the Controlling Person(s) of the Beneficiary Account.


b) Complete "Tax Residence Self-Certification Form for Auditing Persons" for each Audit Face.

**Note:** If there is no natural person exercising control over the Entity, the Controlling Person is the natural person who holds the position of senior management. (See definition of Controlling Person in "Definitions/Glossary").

**PART III - Country of residence/jurisdiction for tax purposes and relevant Tax Identification Number or functional equivalent ("VAT Number")**

Please complete the table below specifying:

(i) the country in which the Account Holder has his tax residence and

(ii) his VAT number of Beneficiary of Account for each country/jurisdiction where refers.

If The Beneficiary Account not he's got fiscal residence in none jurisdiction (e.g. because are fiscal transparent entity – fiscally transparent entities) declare the at line 2 and write him down place exercise her real administration of the the country where is located the central office of.

If the Account Holder is tax resident in more than three countries, use a separate sheet.

If the VAT number is not available, state the relevant reason **A, B or C** (where applicable):

**Reason A** - The country/jurisdiction in which I am liable for tax does not issue TINs to its residents.

**Reason B** - The Account Beneficiary cannot for any other reason obtain a VAT number or an equivalent number (Please explain why you are unable to receive a VAT number in the table below, if you select this specific reason)

**Rationale C** - No VAT number required. (Note: Select this justification only if the domestic law of the relevant jurisdiction does not require disclosure of the VAT number issued by that jurisdiction).

Country of tax residence	VAT number	If there is no TIN, state Reason A, B or C
1.		
2.		
3.		

Please explain in the table below why you are unable to obtain a VAT number if you have selected **Reason B** above.

1.	
2.	
3.	

#### **PART IV - Statements and signature**

1. I fully understand that the information I provide is covered by the full provisions of terms and conditions where they rule the relationship of Beneficiary Account with her NUNTIUS AHEPEY, which define the ways in which NUNTIUS AHEPEY may use and share the information that I provide.
2. I acknowledge that the information contained in this form and information relating to the Account Holder and each Reportable Account may be disclosed to the tax authorities of the country in which the account is held and exchanged with the tax authorities of another country or countries in which the Account Holder Account is a tax resident by virtue of transnational agreements for the exchange of financial information with the country or countries where the account.
3. I confirm that I am authorized to set her signature my for account of Account Holder in relation to the account or accounts referred to herein printed matter.
4. I certify that in the event that I have provided information regarding any other person (such as a Controlled Person or other Notifiable Person to whom this form relates) I will inform said person, within 30 days of signing this form, that I provided them information they in NUNTIUS AHEPEY and that the in due to information may be disclosed to the tax authorities of the country in which the account or accounts are maintained and exchanged with the tax authorities of another country or countries of whose the face is fiscal inhabitant by virtue transnational financial exchange agreements information.
5. I have taken note of the definitions described in detail in the "Definitions-Glossary" which have been communicated to me, which is also available on the NUNTIUS website AHEPEY.
6. I declare that the information contained in this statement is, to the best of my knowledge and belief, complete and accurate.
7. I undertake to inform NUNTIUS ACHEPEY within 30 days of any change in circumstances that affects the tax residence status of the Account Holder referred to in Part 1 of this form or results in the information contained herein becoming inaccurate (including any changes to the information concerning the controlling persons referred to in Part 2, question 2a) and submit to NUNTIUS ACHEPEY an appropriately updated self-certification and declaration form within 90 days of said change conditions.

**Note:** Please specify the capacity in which you are signing the form (for example 'Authorised Representative'). If you are signing this under a power of attorney, please attach a certified copy of the power of attorney.

**Signature:**

**Full Name: Date:**

**Capacity:**