

Individual Self-Certification Form for FATCA and CRS

Instructions for completion

We are obliged under local laws and regulations to collect and report to the Luxembourg tax authorities certain information about financial accounts held by some of our Account Holders.

For joint or multiple Account Holders, please complete a separate Self-Certification Form for each Account Holder.

If you are completing the Self-Certification Form on behalf of the Account Holder(s), then you should indicate the capacity in which you have signed in Section 4. For example you may be the custodian or nominee of an account on behalf of the account holder(s), or you may be completing the Self-Certification Form under a signatory authority or power of attorney.

If you have any questions about this Self-Certification Form or defining your FATCA or CRS status, please speak to your tax adviser or local tax authority.

*For further information on CRS please refer to the OECD automatic exchange of information portal:
<http://www.oecd.org/tax/automatic-exchange/>*

*(Mandatory fields are marked with an *)*

Section 1: Account Holder Identification (please refer to glossary)

Name*: _____

Residential Address*:

Number: _____ Street: _____

City, Town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Mailing address (if different from above):

Number: _____ Street: _____

City, Town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Place of Birth*

Town or City of Birth*: _____ **Country of Birth*:** _____

Date of Birth*: _____

Section 2: FATCA Declaration of U.S. Citizenship or U.S. Residence for Tax purposes*:

Please tick either (a) or (b) and complete as appropriate.

(a) I confirm that **I am** a U.S. citizen and/or resident in the U.S. for tax purposes and my U.S. federal Taxpayer Identifying Number

(U.S. TIN) is as follows: _____

OR

(b) I confirm that **I am not** a U.S. citizen or resident in the U.S. for tax purposes.

Section 3: CRS Declaration of Tax Residence (please note you may choose more than one country)*

Please indicate your country of Tax Residence (if resident in more than one country please detail all countries of Tax Residence and associated Tax Identification Numbers).

| Country of Tax Residence | Tax ID Number (1) |
|--------------------------|-------------------|
| | |
| | |
| | |

(1) Provision of a Tax ID number (“TIN”) is required unless you are tax resident in a Jurisdiction that does not issue a TIN.

If applicable, please specify the reason for non-availability of a Tax ID Number:

Section 4: Declaration and Undertakings:

I declare that the information provided in this Self-Certification Form is, to the best of my knowledge and belief, accurate and complete.

I undertake to advise the recipient within 30 days and provide an updated Self-Certification Form, where any change in circumstances occurs, which causes any of the information contained in this Form to be incorrect.

I acknowledge that, in case the Country(ies) of Tax Residence listed in section 3 is/are CRS Reportable Jurisdiction(s), the information disclosed in this Form together with required information related to my financial account (as described in Annex I Section I of “Loi du 18 décembre 2015 relative à la Norme Commune de Déclaration (NCD)”, hereafter “the Luxembourg CRS law”) will be reported to the Luxembourg tax authorities or any other authorized delegates under Luxembourg law, and subsequently exchanged with the tax authorities of the CRS Reportable Jurisdiction(s) listed in Section 3, pursuant to international agreements to exchange financial account information.

I acknowledge that, as per Article 5 of the Luxembourg CRS law, answering questions related to the information disclosed in this Self Certification Form is mandatory.

Upon request I will have access to the data concerning me that are disclosed to the Luxembourg tax authorities, and I will be in a position to rectify any of my personal data. The data collected will not be kept longer than necessary for the purpose of the Luxembourg CRS law.

Authorised Signature*: _____

Print Name*: _____

Date: (dd/mm/yyyy)*: _____

Capacity*: _____

GLOSSARY CRS

Note: These are selected definitions provided to assist you with the completion of this Self-Certification Form. Further details can be found in the Directive 2014/107/EU of 9 December 2014 “as regards mandatory automatic exchange of information” and in the OECD Standard for Automatic Exchange of Financial Account Information (“OECD Common Reporting Standard, CRS”).

“Account Holder”

The “Account Holder” in [X] is the person listed or identified as the holder of the Debt or Equity Interest in [X]. This is regardless of whether such person is a flow-through Entity.

A person, other than a Financial Institution, holding a Debt or Equity Interest in [X] for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

“Financial Institution”

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

“Resident for tax purposes” / “Tax Residency”

Generally, a Person 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 his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction.

“TIN” (including “functional equivalent”)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, the social security number.