

Self-certification form to establish foreign (tax) status

Registration of entity data

Based on the CRS and the IGA which is concluded for FATCA purposes, Netherlands law requires financial institutions to collect and review information to identify the tax residence or multiple tax residences (if any) of entities and/or controlling persons. Financial Institutions are also required to check for U.S. Persons. As a financial institution we therefore have to ask you several questions.

Several terms in this form are underlined. The explanation is given in the pop-ups that appear when you click on the term. To close the pop-up, click on the underlined word again.

1 The entity

Important: If you fill in this form on behalf of a branch of a foreign entity, please provide the information in this part for the branch.

1a Entity name

2 Tax residence of the entity

Important: An entity is tax resident in at least one country and it can be tax resident in more than one country. If you complete this form on behalf of a branch please provide the information in this part for the entity (head office) only.

2a Is the entity tax resident in the Netherlands? ☐ Yes
☐ No

2b Is the entity, either exclusively or additionally, tax resident in any other country? ☐ No
☐ Yes, the entity is tax resident in:

Important: You only need to fill in countries other than the Netherlands and the United States.

Country: _____

☐ TIN of that country _____
☐ The tax identification number is still being applied for
☐ The country does not issue tax identification numbers

Country: _____

☐ TIN of that country _____
☐ The tax identification number is still being applied for
☐ The country does not issue tax identification numbers

2c Is the entity a U.S. person?

☐ No
☐ Yes, the entity's U.S. TIN is: _____
☐ Yes, the entity is a non-specified U.S. person and the exempt code is: _____

Classification known?

Classification known? Answer question 2d. If classification is not known, proceed with question 2e.

2d Active Non-Financial Entity under CRS and FATCA

- ☐ Active N(F)FE → Please proceed with 6

Passive Non-Financial Entity under CRS and FATCA

- ☐ Passive N(F)FE → Please proceed with 5, information on controlling persons

Active Non-Financial Entity, but non-reportable under CRS and FATCA as:

- ☐ entity or a related entity of an entity 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 set up by governments or an entity wholly owned by an international organization. For instance, organizations such as NATO or the United Nations. → Please proceed with 6

Active Non-Financial Entity under FATCA, but under CRS Passive Non-Financial Entity as:

- ☐ U.S. Territory NFFE
- ☐ Direct Reporting NFFE with a GIIN: _____ . _____ . _____ . _____
- ☐ Qualified Intermediary, withholding partnership or withholding trust
→ Please proceed with 5, information on the controlling persons

Financial Institution

This includes among others custody institutions, investment firms and certain investment clubs. If you are a financial institution and cannot find your choice under this heading, we advise you to proceed with question 4a.

- ☐ Financial Institution with a GIIN: _____ . _____ . _____ . _____
- ☐ Financial Institution with a GIIN in application
- ☐ Certified Deemed Compliant FFI
- ☐ Exempt Beneficial Owner
- ☐ Central Bank
- ☐ Non-participating FFI, Enclose a completed IRS W-8BEN-E form.
→ Please proceed with 6

Specific Financial Institution in the form of an investment entity established in a non-participating CRS jurisdiction.

- ☐ Specific Financial Institution with a GIIN: _____ . _____ . _____ . _____
→ Please proceed with 4a,
- ☐ Specific Financial Institution without a GIIN
→ Please proceed with 5, information on the controlling persons

Classification unknown?

2e The classification under CRS and FATCA is:

- ☐ Unknown to me → Please proceed with 3 to determine the CRS and FATCA classification of the organization.

3 Information on the entity

3a Is the entity a financial institution? This includes custody institutions, investment firms and certain investment clubs.

- ☐ Yes → Please proceed with **4**
☐ No → Please proceed with **3b**

Active entity

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

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

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

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.

- ☐ 50% or more of the assets of the entity → Please proceed with **3d**
☐ Less than 50% of the assets of the entity → The entity is an Active N(F)FE Please proceed with **6**

Holding company

3d Is the entity a holding company?

- ☐ Yes → Please proceed with **3e**
☐ No → Please proceed with **3i**

3e Are all related entities of the holding company active operating companies?

- ☐ Yes → Please proceed with **3f**
☐ No → Please proceed with **3i**

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

- ☐ Yes → The entity is an Active N(F)FE Please proceed with **6**
☐ No → Please proceed with **3g**

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

- ☐ Yes → The entity is an Active N(F)FE Please proceed with **6**
☐ No → Please proceed with **3h**

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

- ☐ Yes → The entity is an Active N(F)FE Please proceed with **6**
☐ No → Please proceed with **3i**

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

- ☐ Yes → Please proceed with **3j**
☐ No → The entity is an Active N(F)FE Please proceed with **6**

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

- ☐ 50% or meer → Please proceed with **3l**
☐ Less than 50% → Please proceed with **3k**

3k 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 **3j** 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 **3k**.

- ☐ With 50% or more of the assets of the holding company → Please proceed with **3l**
☐ With less than 50% of the assets of the holding company → The entity is an Active N(F)FE. Please proceed with **6**

Non-profit-organisation

3l Is the entity a non-profit organization?

- ☐ Yes → The entity is an Active N(F)FE
Please proceed with 6
- ☐ No → Please proceed with 3m

Entity in liquidation or reorganization

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

- ☐ Yes → Please proceed with 3n
- ☐ No → Please proceed with 3p

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

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

3o 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 3p
- ☐ No → The entity is an Active N(F)FE
Please proceed with 6

Treasury centre

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

- ☐ Yes → Please proceed with 3q
- ☐ No → Please proceed with 3t

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

- ☐ Yes → Please proceed with 3r
- ☐ No → Please proceed with 3t

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

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

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

- ☐ Yes → Please proceed with 3t
- ☐ No → The entity is an Active N(F)FE
Please proceed with 6

Non-operating entity

3t Is the entity currently operating a business?

- ☐ Yes → Please proceed with 3y
- ☐ No → Please proceed with 3u

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

- ☐ Yes → Please proceed with 3y
- ☐ No → Please proceed with 3v

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

- ☐ Yes → Please proceed with 3w
- ☐ No → Please proceed with 3y

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

- ☐ Yes → Please proceed with 3y
- ☐ No → Please proceed with 3x

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

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

- ☐ Yes → The entity is an Active N(F)FE
Please proceed with 6
- ☐ No → Please proceed with 3y

Additional information

3y Does the entity have any controlling persons that are U.S. persons?

- ☐ Yes → Please proceed with **3z**
- ☐ No → The entity is an Passive N(F)FE.
Please proceed with **5**, information on controlling persons

3z Is the entity an exempt beneficial owner?

- ☐ Yes → The entity is an Active N(F)FE under FATCA, but a Passive N(F)FE under CRS.
Please proceed with **5**, information on controlling persons
- ☐ No → Please proceed with **3aa**

3aa Does the entity have a GIIN because it is a direct reporting NFFE?

- ☐ Yes → The entity is an Active N(F)FE under FATCA, unless the entity is tax resident in the Netherlands, but a Passive N(F)FE under CRS. Please proceed with **5**, information on controlling persons

_____ . _____ . _____ . _____

- ☐ No → Please proceed with **3ab**

3ab Is the entity a U.S. territory NFFE?

- ☐ Yes → The entity is an Active N(F)FE under FATCA, but a Passive N(F)FE under CRS.
Please proceed with **5**, information on controlling persons
- ☐ No → Please proceed with **3ac**

3ac Is the entity a qualified intermediary, a withholding partnership or a withholding trust?

- ☐ Yes → The entity is an Active N(F)FE under FATCA, but a Passive N(F)FE under CRS.
Please proceed with **5**, information on controlling persons
- ☐ No → The entity is a Passive N(F)FE.
Please proceed with **5**, information on controlling persons

4 Information on the financial institution

4a Does the financial institution have a GIIN?

Important: If you fill in this form on behalf of a branch of an entity, please provide the GIIN of the branch.

☐ Yes, the GIIN is: → Please proceed with 4f

_____ . _____ . _____ . _____

☐ No → Please proceed with 4b

4b Is the entity a central bank?

☐ Yes → The entity is a Financial Institution.
Please proceed with 6

☐ No → Please proceed with 4c

4c Is the entity an exempt beneficial owner?

☐ Yes → Please proceed with 6

☐ No → Please proceed with 4d

4d Is the entity a certified deemed-compliant FFI?

☐ Yes → Please proceed with 4f

☐ No → Please proceed with 4e

4e Is the entity a non-participating FFI?

☐ Yes → Enclose a completed IRS W-8BEN-E form
and a CRS self-certification form.

☐ No → Please proceed with 4f

4f Is the entity a specific investment entity?

☐ No → The entity is a Financial Institution without
a GIIN. Please proceed with 6

☐ No → The entity is a Financial Institution with a
GIIN. Please proceed with 6

☐ Yes The entity is a Financial Institution under
FATCA, but a Passive NFE under CRS.
Please proceed with 5

5. Information on controlling persons

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

Controlling person 1

First name(s)		middle name(s)	
Last name			
Date of birth	dd-mm-yyyy		
Residence address	Street		
	Number	Number addition	
	Zip code	City	
	Province/state		
	Country		

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). For U.S. Persons a U.S. TIN is mandatory.

The controlling person is tax resident in:

Country

☐ TIN of that country

☐ The tax identification number is still being applied for and the place of birth of the ultimate beneficiary is:

☐ The country does not issue tax identification numbers and the place of birth of the ultimate beneficiary is:

Is the controlling person a U.S. person?

☐ No

☐ Yes, and the U.S. TIN is:

Are there more controlling persons?

☐ No → Please proceed with 6

☐ Yes, please proceed on the next page

Controlling person 2

First name(s)		middle name(s)	
Last name			
Date of birth	dd-mm-yyyy		
Residence address	Street		
	Number	Number addition	
	Zip code	City	
	Province/state		
	Country		

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). For U.S. Persons a U.S. TIN is mandatory.

The controlling person is tax resident in:

Country

☐ TIN of that country

☐ The tax identification number is still being applied for and the place of birth of the ultimate beneficiary is:

☐ The country does not issue tax identification numbers and the place of birth of the ultimate beneficiary is:

Is the controlling person a U.S. person?

☐ No

☐ Yes, and the U.S. TIN is:

Are there more controlling persons?

☐ No → Please proceed with 6

☐ Yes, please proceed on the next page

Controlling person 3

First name(s)		middle name(s)	
Last name			
Date of birth	dd-mm-yyyy		
Residence address	Street		
	Number	Number addition	
	Zip code	City	
	Province/state		
	Country		

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). For U.S. Persons a U.S. TIN is mandatory.

The controlling person is tax resident in:

Country

☐ TIN of that country

☐ The tax identification number is still being applied for and the place of birth of the ultimate beneficiary is:

☐ The country does not issue tax identification numbers and the place of birth of the ultimate beneficiary is:

Is the controlling person a U.S. person?

☐ No

☐ Yes, and the U.S. TIN is:

Are there more controlling persons?

☐ No → Please proceed with 6

☐ Yes, please proceed on the next page

Controlling person 4

First name(s)		middle name(s)	
Last name			
Date of birth	dd-mm-yyyy		
Residence address	Street		
	Number	Number addition	
	Zip code	City	
	Province/state		
	Country		

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). For U.S. Persons a U.S. TIN is mandatory.

The controlling person is tax resident in:

Country

☐ TIN of that country

☐ The tax identification number is still being applied for and the place of birth of the ultimate beneficiary is:

☐ The country does not issue tax identification numbers and the place of birth of the ultimate beneficiary is:

Is the controlling person a U.S. person?

☐ No

☐ Yes, and the U.S. TIN is:

Are there more controlling persons?

☐ No → Please proceed with 6

☐ Yes, submit enclosure with above details separately.

6 Declaration and signature

6a Entity name

6b Business account number/IBAN NL

Business account number/IBAN other

☐ The entity does not yet have an account number

6c Netherlands Chamber of Commerce number

☐ The entity does not have a Netherlands Chamber of Commerce number

6d Business address Street

Number Number addition

Zip code City

Country

Tax residence of the entity

The entity is tax resident in:

☐ The Netherlands

TIN of that country

TIN of that country

☐ The TIN is still being applied for

☐ The country does not issue TINs

☐ The entity is a U.S. person, the U.S. TIN is:

☐ The entity is a non-specified U.S. person with exempt code

The entity is:

☐ An active Non-Financial Entity under CRS and FATCA

☐ An active Non-Financial Entity, excluded under CRS from reporting. The same is true under FATCA unless the entity is a US person.

☐ A passive Non-Financial Entity under CRS and FATCA

☐ A passive Non-Financial Entity under CRS, but an active Non-Financial Entity under FATCA

☐ A financial institution in the form of an investment entity established in a non-participating CRS jurisdiction

☐ A financial institution and a GIIN is not necessary.

☐ A Non-participating FFI. **Enclose a completed IRS W-8BEN-E form.**

☐ A financial institution with a GIIN:

(if applicable)

. . .

☐ A financial institution with a GIIN in application

Tax information of the controlling persons of the entity:

☐ is not applicable

☐ is described in section 5

Reporting requirement foreign tax status

Netherlands law requires us as financial institution to report data related to entities and tax residents of CRS-participating countries and/or to U.S. persons to the Netherlands Tax and Customs Administration. They will report the data to the tax authorities of each relevant country. For further information, for example about the CRS-participating countries, we refer to www.belastingdienst.nl.

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 it is true, correct and complete;
- I will submit a new form within 30 days if, due to a change in 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.

Signatory date dd-mm-yyyy

City

Authorized representative

First name(s) middle name(s)

Last name

Signature

E-MAIL



Send this form electronically signed by e-mail to the financial institution.

PRINT



Print and sign a hard copy of the form. Send it to the financial institution by surface mail.

CLEAR



Clear the form and start again.

SEND TO:

FOR INTERNAL USE ONLY