



Customer ID :
Name :

Date :
Our reference :

BANK ORIGINAL

Preliminary remark:

To assist you to complete the self-certification, we have attached hereafter additional information and a glossary explaining all the terms in *Italic* used in this form. We kindly invite you to read these before completing the form.

Individual tax residency self-certification

Part 1 – Identification of Individual Account Holder

Customer ID:

Title:

Surname (birth name):

First Name:

Date of Birth:

Town or City of Birth:

Country of Birth:

Permanent residence address:

Number:

Street:

Postcode:

Town:

Country:

Declaration of "US Person/NON-US Person" status

If the Client answers "yes" to one of the questions, a W-9 form must be supplied.

Are you a US citizen? *(also applies in case of dual nationality)*

Yes No

Are you domiciled in the United States or do you have a permanent US residence permit?

(you qualify as permanent resident if, for example, you are in possession of a green card, have made a prolonged stay in the United States during the current year and during the last two years, or you qualify under the "substantial physical presence test")

Yes No

Are you subject to tax in the United States for other reasons?

(eg, dual domicile, joint filing as spouse, etc.)

Yes No

US Tax Identification Number (SSN or ITIN): - -

I further undertake to notify my account manager at the bank if there is a change to my status as a Non-US Person in accordance with US tax law.

Declaration of Politically Exposed Person status (PEP)

Politically Exposed Person/Family member or close associate: Yes No

Please indicate the type of office held by the Politically Exposed Person:

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Part 2 – Country of Residence for Tax Purposes and Taxpayer Identification Number ("TIN")

Remarks:

- Please note that this country is the country in which the *Account Holder* is taxable on his worldwide income and is relevant for the different tax services he may benefit from (Tax Report, Tax Relief, Tax Reclaim).
- In most cases the country of tax residence of an individual person is the same as the country of permanent residence of this person. In case this does not apply to your specific situation, please provide us with a certificate of fiscal residency issued by a competent authority or any other document confirming the country of tax residence of the *Account Holder*.

Country:

TIN: or TIN Unavailable:

Please explain why you are unable to obtain a *TIN*:

Additional countries of residence for tax purposes (if applicable)

Remarks:

- Multiple tax residences for individual persons are the exception rather than the norm.
- Please use a separate sheet if the *Account Holder* is tax resident in more than two additional countries.
- Please consult a tax advisor if you are not sure about the tax residence of the *Account Holder*.

Country:

TIN: or TIN Unavailable:

Country:

TIN: or TIN Unavailable:

Please explain why you are unable to obtain a *TIN*:

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Part 3 – Declarations

The Bank, acting as a data controller, carries out a processing of personal data, in accordance with Regulation (EU) 2016/679 of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (hereinafter the “GDPR”).

The purpose of the processing is to collect personal data in order to be able to meet our obligations relating to the automatic exchange of information in accordance with (i) the amended law of December 18, 2015 relating to the Common Reporting Standard (CRS) and (ii) the amended law of July 24, 2015 relating to FATCA (Financial Account Tax Compliance Act) towards the Luxembourg tax authorities.

The purpose of processing data on your status as a Politically Exposed Person (PEP) is to fulfill our obligations to identify our customers in accordance with the AML law of November 12, 2004.

For any information on the processing of personal data carried out by the Bank, we invite you to consult our Personal Data Processing Policy available on our site www.bil.com (attached to our general terms and conditions: <https://www.bil.com/Documents/documentation-legale/conditions-generales-en.pdf>).

If you have any questions about how the Bank processes your personal data or in the event that you wish to exercise your rights, you can contact the BIL Data Protection Officer at dpo@bil.com.

I confirm herewith having been informed about the Bank's duties and my rights in respect of personal data processing by reading the present document entirely.

I declare, as the *Account Holder* or the representative authorised to sign on behalf of the *Account Holder*, that all statements made in this form are, to the best of my knowledge and belief, correct and complete. Furthermore, I confirm that the *Account Holder* is not tax resident in any other country than the one(s) listed in Part 2.

I agree that I will advise the Bank within 30 days of any change in circumstances which causes the information contained herein to become incorrect.

Signed in: _____ Date: _____

Name: _____

Signature

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Additional information

Based on the OECD Common Reporting Standard ("CRS"), Luxembourg's tax authorities require the Bank, as data controller, to collect and report certain information about an *Account Holder's* tax residency status.

- To enable the Bank to comply with its obligation to report to the relevant tax authorities, you are required to specify the country (or countries, if any) of residence for tax purposes of the person identified as the holder of a *Financial Account*. On this form this person is referred to as the *Account Holder*. The *Account Holders* are the persons entitled to the income and/or assets associated with a *Financial Account*.
- Please note if the tax residency of an *Account holder* is located outside Luxembourg in a *Reportable Jurisdiction*, the Bank is legally bound to report the relevant information stated in the present form to the Luxembourg's tax authorities. They will in turn report the data to the tax authorities of each relevant *Reportable Jurisdiction*.

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Glossary

These definitions are contained within the OECD CRS for Automatic Exchange of Financial Account Information and its associated commentaries. The texts are available at the following address: <http://www.oecd.org>.

If you have any questions about these definitions or require further details about this form then please contact your tax advisor or local tax authority.

Account Holder

The term *Account Holder* means the person listed or identified as the holder of a *Financial Account*. A person, other than a *Financial Institution*, holding a *Financial Account* for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the *Account Holder*. In these circumstances that other person is the *Account Holder*. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is considered as the *Account Holder*. With respect to a jointly held account, each joint holder is treated as an *Account Holder*.

Financial Account

A *Financial Account* is an account maintained by a *Financial Institution* and includes:

- Depository Accounts;
- Custodial Accounts;
- Equity and debt interest in certain *Financial Institutions*;
- Cash Value Insurance Contracts; and
- Annuity Contracts.

Financial Institution

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

A *Participating Jurisdiction Financial Institution* means (i) any *Financial Institution* that is tax resident in a *Participating Jurisdiction*, but excludes any branch of that *Financial Institution* that is located outside of that jurisdiction, and (ii) any branch of a *Financial Institution* that is not tax resident in a *Participating Jurisdiction*, if that branch is located in such *Participating Jurisdiction*.

Please see the relevant Tax Regulations and the CRS for further classification definitions that apply to *Financial Institutions*.

Participating Jurisdiction

A *Participating Jurisdiction* means:

- a) a Member State of the European Union;
- b) a jurisdiction with which Luxembourg has signed an Intergovernmental agreement pursuant to which it will provide the information required on the Automatic Exchange of Financial Account Information set out in the Common Reporting Standard.



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Reportable Jurisdiction

A *Reportable Jurisdiction* means:

- a) a Member State of the European Union;
- b) any other jurisdiction with which an Intergovernmental agreement is in place pursuant to which Luxembourg will communicate information regarding *Financial Accounts*.

Taxpayer Identification Number or 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 and/or numbers assigned by a jurisdiction to an individual or an *Entity* and used to identify the individual or *Entity* for tax laws' purposes of such jurisdiction. Further details concerning *TINs* can be found at the following link: <http://www.oecd.org>.

Some jurisdictions do not issue a *TIN*. However, these jurisdictions often use some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification number, and resident registration number. Based on the information available on the a.m. website, in **Belgium**, the *TIN* corresponds to the "Numéro National" (NN – 11 digits) which can be found on the official identity documents which are the Identity card and the Social Security card. For foreigners, resident in Belgium, the number can be found on the residence permit or the car's registration certificate. In **Germany**, the *TIN* corresponds to the "steuerliche Identifikationsnummer" (11 digits). In **France**, strictly speaking, a *TIN* does not exist. The number to be used as a *TIN* is the tax number "Numéro Fiscal de référence" (13 digits) which can be found on the tax declarations. In **Luxembourg**, strictly speaking, a *TIN* does not exist. The number to be used as a *TIN* is the Social Security number (13 digits).

U.S. Person

The term *U.S. Person* means a U.S. citizen or resident individual, a partnership or a corporation organized in the United States or under the laws of the United States or any States thereof, a trust if (a) a court within the United States would have authority under applicable law to render orders or judgements concerning substantially all issues regarding administration of the trust, and (b) one or more *U.S. Persons* have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. This definition shall be interpreted in accordance with the US Internal Revenue Code.

Please find below the US State Department's FATCA FAQ (<https://travel.state.gov/content/travel/en/international-travel/while-abroad/Joint-Foreign-Account-Tax-Compliance-FATCA-FAQ.html>).