

Tax residence and entity self-certification form

The legislation on the exchange of financial account information in tax matters (FATCA (Foreign Account Tax Compliant Act) and CRS/DAC2 (Common Reporting Standard) requires banks to request information on customers' tax residency and tax identification numbers (part 1). In addition, a company (hereinafter called an Entity) must also be classified (part 2) according to the definitions in those regulations.

Completing this form is mandatory for new customers. Existing customers who are asked to complete the form and fail to do so may be considered reportable. Please consult your tax adviser if you are in doubt about how to complete the form.

Account holder information

Legal name of Entity	Corporate Identity No.
Address	

Part 1 – Tax residency

Entity's country of tax residence and Tax Identification Number (TIN)

Country where Entity is tax resident	TIN, if different from Corporate Identity No.
Additional country where the Entity is tax resident	Foreign TIN or equivalent
Additional country where the Entity is tax resident	Foreign TIN or equivalent

Part 2 – Entity classification

The Entity must be classified. Only one option can apply, please tick the applicable box in one of the three sections 2a, 2b or 2c. Definitions can be found on page 6-7. Please read them carefully before ticking the applicable box.

2a Financial Institutions

<input type="checkbox"/> The Entity is an Investment Entity located in a Non-CRS Participating Jurisdiction and managed by another Financial Institution. Please complete part 3 on Controlling Persons and then proceed to part 4 - Signing.	
<input type="checkbox"/> The Entity is a Depository or Custodial Institution, a Specified Insurance Company or a Financial Institution other than the above. Please state the GIIN (Global Intermediary Identification Number), if one has been obtained. Please proceed to part 4 - Signing.	GIIN
If Sponsored Entity, name of Sponsor	GIIN of Sponsor, if Sponsored Entity

2b Active Non-Financial Entities

<input type="checkbox"/>	The entity is, or is related to, a listed Active Non-Financial Entity, whose stock is regularly traded on an established securities market. <i>Please proceed to part 4 - Signing.</i>
<input type="checkbox"/>	The Entity is an Active Non-Financial Entity for which at least 50% of gross income in the previous calendar year was generated through the sale of goods or services. <i>Please proceed to part 4 - Signing.</i>
<input type="checkbox"/>	The Entity is an Active Non-Financial Entity such as a Governmental or Municipal Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing (that is, an exempt beneficial owner). <i>Please proceed to part 4 - Signing.</i>
<input type="checkbox"/>	The entity is an Active Non-Financial Entity other than one of the above; please see definitions on page 5. <i>Please proceed to part 4 - Signing.</i>

2c Passive Non-Financial Entities

<input type="checkbox"/>	The Entity is a Passive Non-Financial Entity. The company is neither a Financial Institution nor an Active Non-Financial Entity. Please complete part 3 Controlling Persons and then proceed to part 4 - Signing.
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Part 3 - Controlling Persons/Beneficial Owners

Please complete only if the Entity is i) a Passive Non-Financial Entity or ii) an Investment Entity in a Non-CRS Participating Jurisdiction managed by another Financial Institution.

Please see page 7 for the definition of a Controlling Person/Beneficial Owner and then complete the information on each Controlling Person.

If there are more than three, please add further persons on a separate sheet and attach it to this form.

Name	Date of birth
Address	
US citizenship/tax residency The Controlling Person is (either) a US citizen or otherwise tax resident in the USA. <input type="checkbox"/> No <input type="checkbox"/> Yes US TIN	
Country of tax residence (other than US)	TIN, if none is obtained, state reason
Second country of tax residence. If applicable	TIN, if none is obtained, state reason
Controlling person in the capacity of: <input type="checkbox"/> >25% ownership or voting rights <input type="checkbox"/> Exercising control through other means <input type="checkbox"/> CEO or equivalent <input type="checkbox"/> Member of board of directors <input type="checkbox"/> Executive board member	
In the case of a trust or equivalent, controlling person in the capacity of: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other	

Part 3 - Continued

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Part 3 - Continued

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Part 4 - Signing

I hereby solemnly declare and certify that all information provided in this form is correct and that I will inform Danske Bank of any changes within 30 days of a change occurring.

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Signature (authorised signatory)

Name in block letters

Place and date

Entity

An Entity is defined as a legal person or legal arrangement, for example, corporation, partnership, trust or foundation.

Financial Institution

A Financial Institution is defined as a Depository Institution, a Custodial Institution, a Specified Insurance Company or an Investment Entity.

The term Depository Institution means any Entity that accepts deposits in the ordinary course of its banking or similar business.

The term Custodial Institution means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. This applies 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 (i) the three-year period ending on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made or (ii) the period during which the Entity has been in existence.

The term Specified Insurance Company means an Entity that is an insurance company (or the holding company of insurance company) that issues, or is obligated to make payments with respect to, a cash value insurance contract or an annuity contract.

The term Investment Entity means an Entity that primarily (more than 50% of the income) conducts as a business, or is managed by an Entity that conducts as a business, one or more of the following activities or operations on behalf of a customer:

- Trading of securities or other financial instruments,
- Individual and collective portfolio management or otherwise investing, administering or managing assets on behalf of other persons.

GIIN

Global Intermediary Identification Number (GIIN), is an identification number issued by the Internal Revenue Service to Financial Institutions (including Sponsoring Entities) for purposes of identifying their registration with the IRS under FATCA.

Sponsored Entity

An Entity is a Sponsored Entity if another Entity, a Sponsoring Entity, fulfils the FATCA reporting obligations on behalf of the Sponsored Entity.

Active Non-Financial Entity

An Active Non-Financial Entity (Active NFE) is defined as an Entity that is not a Financial Institution and meets at least one of the following criteria:

- **Income from sale of goods and services** - More than 50% of the Entity's gross income for the previous calendar year or corresponding reporting period consists of income from business operations that is, less than 50% is passive income (for example dividends, interests, royalties etc. or income from sale of assets that generate such income). In addition, less than 50% of the Entity's assets are held to generate passive income.
- **Listed company** - The stock of the Entity is regularly traded on an established securities market, or the Entity is a related Entity of an Entity whose stock is regularly traded on an established securities market. An Entity is a related Entity of another Entity if either the Entity controls the other Entity or the two Entities are under common control.

Control includes direct or indirect ownership of more than 50% of the votes and value in an Entity.

- **Holding company** - Substantially all (80% or more) of the activities of the Entity consist of holding the outstanding stock of and 1) / or 2) providing financing and services to one or more subsidiaries that engage in trade or business other than the business of a Financial Institution.

A holding company does not qualify as an Active-NFE if the Entity 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.

- **Start-up company** - The Entity is not yet operating a business and has no prior operation history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution. This exception will not apply 24 months after the date of the initial organisation of the Entity.
- **Corporate Treasury** - The Entity engages primarily in (more than 50% of the income derives from) financing and hedging transactions with or for related Entities that are not Financial Institutions. The Entity does not qualify as a Corporate Treasury if it provides these services to non-related Entities.
- **Liquidation & bankruptcy** - The Entity has not been a Financial Institution for the past five years and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in business other than that of a Financial Institution.

1) In the case of DK and NO, 2) In the case of SE and FI

TAX RESIDENCE AND ENTITY SELF-CERTIFICATION FORM



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- **Non-Profit** - The Entity is a Non-Profit Organisation, for example a tax-exempt charity organisation, tax-exempt non-profit organisation, or tax-exempt religious community.
- **Governmental bodies** - The Entity is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an Entity wholly owned by one or more of the foregoing.

Passive Non-Financial Entity

A Passive non-Financial Entity (Passive NFE) is defined as an Entity, which is neither a Financial Institution, nor an Active Non-Financial Entity.

Controlling Person/Beneficial owner

A controlling Person is defined as a natural person who owns or exercises control, in any of the following ways (if definition 1) cannot be used, go on to 2) or 3) until the definition is applicable):

- 1) Natural person who has a certain percentage of ownership interest or voting rights (more than 25%). Where no natural person exercises control through ownership or voting rights, a Controlling Person is defined as a;
- 2) Natural person exercising control through other means (for example the right to appoint or remove senior management). Where no natural person exercises control through other means, a Controlling Person is defined as
- 3) Senior management. Senior management is defined differently in the Nordic countries and the following applies:
 - Denmark: Executive Board as stated in a trade register or similar
 - Norway: CEO and Board of Directors
 - Finland: CEO or equivalent
 - Sweden: CEO or equivalent

In case of a trust, a Controlling Person means the settlor(s), the trustee(s), the protector(s), the beneficiary(ies) or class(es) of beneficiaries, and any other person(s) exercising ultimate effective control of over the trust. For foundations and other legal arrangements similar to those of a trust, the term Controlling Person means person(s) in equivalent or similar position as those of a trust.

In relation to foundations, associations and other self-governing institutions, the Board of Directors would generally be considered as Senior Management. In private equity funds, hedge funds or similar Entities, the general partners or

similar natural persons would generally be regarded as persons exercising control.

Non-CRS-Participating Jurisdictions

Jurisdictions, which do not participate in the automatic exchange of financial information, are referred to as Non-CRS-Participating Jurisdictions. Please note that the US is a Non-CRS Participating Jurisdiction. More information can be obtained from the tax authorities.

Disclaimer

Please note that the definitions on this form are intended to cover all four Nordic countries. Local deviations in legislation exist and we advise you to consult an external adviser.