

GMSG and FATCA self-certification - Individuals

This form is intended for individuals. If you are an entity, please use the self-certification form for entities.

Part I: Customer identification

Last name	First name	
Main residence address (street, number, postal code, city/town, country)		
Place of birth	Country of birth	Date of birth

Part II: Customer's residence(s) for tax purposes

Please enter **ALL** the countries in the table where you are subject to taxation according to local laws (this includes Austria if applicable)). An individual is generally considered a tax resident in a country when this person is subject to unlimited tax liability under this country's laws on account of this person's place of residence, habitual residence or a similar criterion.
A tax identification number must be provided for each country indicated (for Austria no tax number needs to be indicated). Please contact your tax advisor if you have any questions relating to your tax residency status.

I am a tax resident in the following countries:

Country	Tax identification number	No tax number is available because <input type="checkbox"/> The country does not issue any tax numbers <input type="checkbox"/> I do not have a tax number yet ¹
Country	Tax identification number	No tax number is available because <input type="checkbox"/> The country does not issue any tax numbers <input type="checkbox"/> I do not have a tax number yet ¹
Country	Tax identification number	No tax number is available because <input type="checkbox"/> The country does not issue any tax numbers <input type="checkbox"/> I do not have a tax number yet ¹

If you do not confirm that the country of your main residence is your country of residence for tax purposes, please enclose valid proof (e.g. certificate of residence) and provide a conclusive statement to this effect:

.....

Are you a US person²?

- No³
 Yes → Please also complete FATCA form **W9** and a **Consent to Report**

Part III Confirmation:

I declare that the information I am providing is correct and complete. I am aware that providing incorrect and incomplete information is punishable under local law. I understand that this self-certification serves as a certificate for reporting purposes and that my account information may be disclosed to the Austrian and/or foreign financial authority in accordance with the provisions of GMSG and FATCA IGA II, as the case may be.
I undertake to inform the financial institution without undue delay of any change in circumstances that would make the information provided in this self-certification incorrect or incomplete.

Date

Signature

¹ I do not have a tax number yet because I am not obliged to have a tax number according to the laws of the country where I am subject to taxation.
² A U.S. person is a natural person who is a citizen of the United States of America or resides there. **Please note: Persons born in the U.S.A. are automatically granted U.S. citizenship** and are thus a U.S. person. If you were born in the U.S.A. but have renounced your U.S. citizenship, you are obliged to present a copy of the certificate confirming loss of citizenship.
³ If you have an indication that you are a U.S. resident for tax purposes and would like to benefit from the reduced withholding tax rate for U.S. securities, completion of form W-8BEN-E is compulsory.

Explanations:

GMSG = Common Reporting Standards Act (*Gemeinsamer Meldestandard Gesetz*) This is the Austrian transposition of the OECD's Common Reporting Standard (CRS) for international automatic exchange of information about financial accounts.

FATCA = The Foreign Account Tax Compliance Act is a U.S. American tax law that aims to identify U.S. persons and report their assets to the Internal Revenue Service (IRS). In Austria, FATCA was implemented as Intergovernmental Agreement II (IGA).

Tax residency

Generally, an individual will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), he pays or should be paying tax therein by reason of his domicile, residence or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes

For example: A natural person has their place of residence in country A and is subject to unlimited tax liability in that country. In addition, this person spends more than six months in Country B and is therefore subject to unlimited tax liability in country B, as this country is their customary place of residence. As a result, this person is a tax resident in both countries.

For further information on the legal provisions applicable in other countries, please visit the following website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

Please contact your tax advisor if you are unsure about your tax residency status.

Definition of "place of residence" in Austria

A person's place of residence within the meaning of sec. 26(1) Federal Tax Code (BAO) is the abode occupied by this person in circumstances suggesting that this person is likely to keep and use the abode. For the present purpose, an abode shall be any furnished premises that the owner can use for the owner's own residential use at any time with no material modification being necessary, e.g. rented apartment, holiday home, sub-let room, hotel room rented for the long term, room in the parent's abode, etc. A person may also have several places of residence. Please note: Vacant (unfurnished) abodes or abodes rented out for the long term do not constitute a place of residence in Austria.

Definition of "habitual residence" in Austria

A person's habitual residence within the meaning of sec. 26(2) Federal Tax Code (BAO) is the place where they abide in circumstances indicating that they have taken up their abode not only temporarily in this city/town or in this country. In any case, staying in the country for a period in excess of six month, with temporary stays abroad temporarily suspending the time limit, constitutes habitual residence.

Tax identification number

For information on the tax identification numbers of the various countries, please visit the following website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>