

Self-certification: tax residency for entities according to GMSG and FATCA

This form is intended for entities. If you are a private individual or an unregistered sole proprietorship, please use the self-certification form for individuals!

Part I: Identification of the entity

Name of entity	
Address of registered office (street, street number, postal code, city/town, country)	Country of incorporation

Part II: Type of business

Please always tick only **one** box. If no exact classification is possible, it must be presumed, that the entity is a Passive NFE.

Non-financial entity (NFE) ¹	Financial institution
<input type="checkbox"/> Active NFE <ul style="list-style-type: none"> Active NFE by reason of income and assets (see explanations) Activities of a holding company Start-up entity Entity in liquidation/reorganisation Primarily engaged in financing and hedging the transactions of related entities (not for FIs) Established exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes and exempt from income tax <input type="checkbox"/> Active NFE that qualifies as exempt entity: <ul style="list-style-type: none"> Publicly traded company Government organisation or central bank International organisation Exempt in acc. with Council Directive 2015/C 362/07 or local legislation: _____ <input type="checkbox"/> Passive NFE (completion of Part IV is mandatory) <ul style="list-style-type: none"> Passive entity (not an active NFE) 	<input type="checkbox"/> Custodial or depositary institution, or specified insurance company <input type="checkbox"/> Investment entity in a non-participating country (GMSG) and managed by another financial institution ² (part IV must be completed as well) <input type="checkbox"/> Other investment companies If you are a financial institution registered with the IRS ³ in accordance with FATCA, provide your GIIN ⁴ below: GIIN: _____ If you do not have a GIIN, form W8-BEN-E must be completed!

¹ For a more detailed definition please see explanation on the last page

² Considered a passive NFE according to GMSG, therefore part IV must be completed.

³ Internal Revenue Service

⁴ Global Intermediary Identifying Number

Part III: Entity's tax residence(s)

Please enter ALL the countries in the table where the entity is a tax resident. An entity is generally considered a tax resident in a country when it is subject to unlimited tax liability under this country's laws by reason of its registered office, centre of management or any similar criterion. If the entity has no tax residence (e.g. partnerships), indicate the centre of management.

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.

Country	Tax identification number	No tax number is available because <input type="checkbox"/> Start-up entity <input type="checkbox"/> The country does not issue any tax numbers
Country	Tax identification number	No tax number is available because <input type="checkbox"/> Start-up entity <input type="checkbox"/> The country does not issue any tax numbers
Country	Tax identification number	No tax number is available because <input type="checkbox"/> Start-up entity <input type="checkbox"/> The country does not issue any tax numbers

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

.....

Is the entity subject to U.S. taxation?

- No⁵
- Yes → Please also complete FATCA form **W9** and a **Consent to Report**

⁵ If you have an indication that you are a U.S. tax resident and would like to benefit from the reduced withholding tax rate for U.S. securities, completion of form W-8BEN-E is compulsory.

Part IV: Tax residence(s) of the beneficial owner(s)⁶ (applies for passive NFEs only)

Please list all your entity's beneficial owners, including their respective tax residence(s) & tax identification number(s)! For Austria no tax number needs to be indicated.

Beneficial owner 1

Last name		First name	
Main residence address		Nationality	
Date of birth		Place of birth	Country of birth
Country of tax residence	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 ⁷	
Country of tax residence	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 ⁵	

Beneficial owner 2

Last name		First name	
Main residence address		Nationality	
Date of birth		Place of birth	Country of birth
Country of tax residence	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 ⁵	
Country of tax residence	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 ⁵	

Beneficial owner 3

Last name		First name	
Main residence address		Nationality	
Date of birth		Place of birth	Country of birth
Country of tax residence	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 ⁵	
Country of tax residence	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 ⁵	

If one of the beneficial owners is not a tax resident at the indicated main residence, please enclose valid **proof** of this (e.g. certificate of residence) and provide a **conclusive statement** to this effect:

⁶ Beneficial owners correspond to controlling person under sec. 92 GMSG

⁷ 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.

Is one of the beneficial owners indicated above subject to U.S. taxation?

No

Yes → In this case, the beneficial owner is obliged to submit FATCA form **W9 and a Consent to Report** and the entity is obliged submit a **Consent to Report**.

For each beneficial owner with at least one foreign tax residence, please indicate the capacity in which the beneficial owner is active as beneficial owner.

	Beneficial owner 1	Beneficial owner 2	Beneficial owner 3
Beneficial owner of a legal person			
Control by ownership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Control by other means	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Executive employee at management level	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficial owner of a trust			
Settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other beneficial owners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficial owner of a legal entity (no trust)			
Settlor – comparable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee – comparable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Protector – comparable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficiary – comparable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other beneficial owners comparable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part V: Confirmations

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.

I further confirm that I am an authorised signatory for the entity specified in part I.

Date

Company signature / signature

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. entities and report their assets to the Internal Revenue Service (IRS). In Austria, FATCA was implemented as Intergovernmental Agreement II (IGA).

Tax residency

Generally, an Entity 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. Dual resident Entities 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 more detailed information on the provisions applicable in other countries, please visit the following website:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

Should you be unsure about your tax residency status, please contact your tax advisor.

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/>

GIIN = Global Intermediary Identification Number, which is issued after registration with the IRS for FATCA purposes.

NFE = NFE (Non-financial Entity) describes an entity that is not a financial institution.

Active entity = entity that meets at least **one** of the following criteria:

Active NFE by reason of income: less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

Listed company and/or related entities: the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;

Government entity, central bank or international organisation: the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing

Activities of a holding company: substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status 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 entity: e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;

In liquidation/reorganisation: the NFE was not a Financial Institution in 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 a business other than that of a Financial Institution;

Primarily engaged in financing and hedging the transactions of related entities: the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution

Established exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes (non-profit NFEs):

The NFE fulfils all the following requirements:

- it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- it is exempt from income tax in its jurisdiction of residence;
- it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

- the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or noncharitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
- the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

other non-profit organisation, or escheat to the government of the NFE's country of residence or any political subdivision thereof.

Passive Income = In determining what is meant by "passive income", reference must be made to each jurisdiction's particular rules. Passive income would generally be considered to include the portion of gross income that consists of:

- a) dividends;
- b) interest;
- c) income equivalent to interest;
- d) rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE;
- e) annuities;
- f) the excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously;
- g) the excess of gains over losses from transactions (including futures, forwards, options, and similar transactions) in any Financial Assets;
- h) the excess of foreign currency gains over foreign currency losses;
- i) net income from swaps; or
- j) amounts received under Cash Value Insurance Contracts.

Notwithstanding the foregoing, passive income will not include, in the case of a NFE that regularly acts as a dealer in Financial Assets, any income from any transaction entered into in the ordinary course of such dealer's business as such a dealer.

Passive entity (NFE/NFFE) = An entity (NFE/NFFE) that is not an active entity, or an investment company within the meaning of sec. 59(1)(2) GMSG that is not a financial institution of a country that is party to the CRS.

Financial institution = The term "financial institution" designates a custodial institution, a depository institution, an investment company or a specific insurance company.