

## FOREIGN TAX RESIDENCE SELF CERTIFICATION FORM

### Legal entity

Legislation on exchange of financial account information in tax matters (FATCA (Foreign Account Tax Compliant Act) and CRS/DAC2 (Common Reporting Standard/Directive on Administrative Cooperation)) requires banks to request and report information on customers' tax residence and taxpayer identification number (part 1 and 3). For more information about Tax residence and TIN are available on [OECD Automatic Exchange Portal](#).

In addition, a customer must also be classified (part 2) according to definitions in these regulations.

Please consult your tax advisor if you are in doubt how to complete the form.

Customers, who are asked to complete the form and refuse to do so, may be considered as reportable.

CUSTOMER	
Name of legal entity	Registration number

Legal address	
Village / Street, house No / Apartment No	Postcode
Town / Parish, County / State	Country
Official phone number	E-mail

Part 1. Tax residence	
Tax residency country (1)	Taxpayer identification number (1) (if none is obtained, give a reason)
Tax residency country (2)	Taxpayer identification number (2) (if none is obtained, give a reason)

### Part 2. Classification

Please tick the applicable box in one of the three sections 2a-2c. Only one option can apply. Definitions can be found on page 5.

#### 2a. Financial Institutions

Tick the appropriate box.

The Customer is an Investment Entity located in a CRS Non-Participating Jurisdiction and managed by another Financial Institution. Please complete part 3 on Controlling Persons and sign the form.	
The Customer is a Financial Institution, e.g. a depository or custodial entity, a specified insurance company or a Financial Institution other than above. Please present the GIIN, if it is obtained. Please proceed by signing the form.	GIIN (Global Intermediary Identification Number)

#### 2b. Active Non-Financial Entities

Tick the appropriate box.

The Customer is an Active Non-Financial Entity, it means the stock of the company is regularly traded on an established securities market or the company is a related entity of an entity the stock of which is regularly traded on an established securities market. Please proceed by signing the form.
The Customer is an Active Non-Financial Entity such as a governmental entity, an international organization, a Central Bank, or an entity wholly owned by one or more of the foregoing. Please proceed by signing the form.
The Customer is an Active Non-Financial Entity other than one of the above. Please see page four for definitions. Please proceed by signing the form.

#### 2c. Passive Non-Financial Entities

The Customer is a Passive Non-Financial Entity. The Customer is an entity other than all of the above. Please complete part 3 on Controlling Persons. Please proceed by signing the form.

Legal name and registration number of entity	First name and surname of representative(s)
Place and date of signing	Signature of representative(s)

**Part 3. Controlling Persons (beneficial owners)**

Please complete only if the Customer is

- i) a Passive Non-Financial Entity or
- ii) a Financial Entity located in a Non-Participating Jurisdiction.

Please see page 5 for definition of a Controlling Person and then complete the information on each Controlling Person(s):

<b>1</b>	First name and surname		ID code / Date of birth
	Country of birth		Citizenship
	Residential address (Village / Street, house No / Apartment No)		Post code
	Town / Parish, County / State		Country
	Tax residency country (1)	Taxpayer identification number (1) (if none is obtained, give a reason)	
	Tax residency country (2)	Taxpayer identification number (2) (if none is obtained, give a reason)	
	<p><b>US citizenship/tax residency</b></p> <p>I confirm that the Controlling Person is a tax resident in the US. US is stated as country of tax residence above. (It is assumed that a US citizen is also a US tax resident.)</p> <p>I confirm that Controlling Person is not a tax resident in the US and at the request of the Bank I will prove this fact in documentary.</p>		

<b>2</b>	First name and surname		ID code / Date of birth
	Country of birth		Citizenship
	Residential address (Village / Street, house No / Apartment No)		Post code
	Town / Parish, County / State		Country
	Tax residency country (1)	Taxpayer identification number (1) (if none is obtained, give a reason)	
	Tax residency country (2)	Taxpayer identification number (2) (if none is obtained, give a reason)	
	<p><b>US citizenship/tax residency</b></p> <p>I confirm that the Controlling Person is a tax resident in the US. US is stated as country of tax residence above. (It is assumed that a US citizen is also a US tax resident.)</p> <p>I confirm that Controlling Person is not a tax resident in the US and at the request of the Bank I will prove this fact in documentary.</p>		

Legal name and registration number of entity	First name and surname of representative(s)
Place and date of signing	Signature of representative(s)

3	First name and surname		ID code / Date of birth
	Country of birth		Citizenship
	Residential address (Village / Street, house No / Apartment No)		Post code
	Town / Parish, County / State		Country
	Tax residency country (1)	Taxpayer identification number (1) (if none is obtained, give a reason)	
	Tax residency country (2)	Taxpayer identification number (2) (if none is obtained, give a reason)	
	<b>US citizenship/tax residency</b> I confirm that the Controlling Person is a tax resident in the US. US is stated as country of tax residence above. (It is assumed that a US citizen is also a US tax resident.) I confirm that Controlling Person is not a tax resident in the US and at the request of the Bank I will prove this fact in documentary.		

4	First name and surname		ID code / Date of birth
	Country of birth		Citizenship
	Residential address (Village / Street, house No / Apartment No)		Post code
	Town / Parish, County / State		Country
	Tax residency country (1)	Taxpayer identification number (1) (if none is obtained, give a reason)	
	Tax residency country (2)	Taxpayer identification number (2) (if none is obtained, give a reason)	
	<b>US citizenship/tax residency</b> I confirm that the Controlling Person is a tax resident in the US. US is stated as country of tax residence above. (It is assumed that a US citizen is also a US tax resident.) I confirm that Controlling Person is not a tax resident in the US and at the request of the Bank I will prove this fact in documentary.		

Legal name and registration number of entity	First name and surname of representative(s)
Place and date of signing	Signature of representative(s)

5	First name and surname		ID code / Date of birth
	Country of birth		Citizenship
	Residential address (Village / Street, house No / Apartment No)		Post code
	Town / Parish, County / State		Country
	Tax residency country (1)	Taxpayer identification number (1) (if none is obtained, give a reason)	
	Tax residency country (2)	Taxpayer identification number (2) (if none is obtained, give a reason)	
<p><b>US citizenship/tax residency</b></p> <p>I confirm that the Controlling Person is a tax resident in the US. US is stated as country of tax residence above. (It is assumed that a US citizen is also a US tax resident.)</p> <p>I confirm that Controlling Person is not a tax resident in the US and at the request of the Bank I will prove this fact in documentary.</p>			

The Bank therefore request return this form filled and signed by representative(s) of the Customer within 30 days to the relevant Bank's place of Services:

- Danske Bank A/S Estonian branch - Narva mnt. 11, 15015 Tallinn, Estonia, digitally signed form to avaldus@danskebank.ee;
- Danske Bank A/S Latvian branch - Cēsu iela 31/8, Rīga, Latvia;
- Danske Bank A/S Lithuania branch - Saltoniskiu st. 2, LT-08500 Vilnius, Lithuania
- or contact your Bank relationship manager to get further instructions for sending it to the Bank.

**By signing below the Customer declares and certifies that:**

- all of the data submitted in this form is complete and correct and can be certified using documentary evidence at the request of the relevant Bank;
- Customer will inform the relevant Bank of any change of data above within 30 days.

Legal name and registration number of entity	First name and surname of representative(s)
Place and date of signing	Signature of representative(s)

## DEFINITIONS

### Financial Institution

A Financial Institution is defined as a depository institution, a custodial institution, an investment entity or a specified insurance company.

The term custodial institution means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of: (i) the three-year period that ends on December 31 (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 depository institution means any entity that accepts deposits in the ordinary course of a banking or similar business.

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.

The term specified insurance company means any entity that is an insurance company (or 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.

### 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 NFE's gross income for the previous calendar year or corresponding reporting period consists of income from business operations, i.e. less than 50% are passive income (e.g. dividends, interests, royalties etc. or income from sale of assets that generate such income). In addition, more than 50 % of the NFE's assets must be held for the production of business income.

**Listed company** – 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. 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 vote and value in an entity.

**Holding company** – Substantially all of the activities of the NFE consist of holding 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.

**Start-up company** – The NFE 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, provided that the NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE.

**Corporate Treasury** – The NFE primarily engages in financing and hedging transaction 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.

**Liquidation & bankruptcy** – The entity was not a financial institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in.

**Non-Profit** – The NFE is a Non-Profit Organisation, e.g. a tax-exempt charity organisation, tax-exempt non-profit organisation, or tax-exempt religious community.

**Governmental bodies** – The NFE 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

A controlling person is defined as a natural person who owns or exercises control, e.g. by directly or indirectly having usually >25% ownership or voting rights. If there are no natural persons with >25% ownership or voting rights, the controlling person is defined as the natural person who exercises control of the entity through other means. If no such person can be identified, the person(s) who hold(s) the position as senior management is defined as controlling person.

### Non-Participating Jurisdictions

Jurisdictions who do not participate in the automatic exchange of financial information are referred to as Non-Participating Jurisdictions. For more information about participating countries are available on OECD Automatic Exchange Portal. More information can be obtained from the tax authorities.