



Dear Madam,

Dear Sir,

Further to the international regulations as regards mandatory automatic exchange of tax information based on the OECD Common Reporting standard ("CRS") (interalia Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU) and on the USA Foreign Account Tax Compliance Act (FATCA), BEMO Europe, as all international banks, is required to collect and report to tax authorities certain information about the account holder's tax residency, along with other financial data of the account holder.

Each fiscal jurisdiction has its own rules for defining tax residency. In general, the tax residency is your primary residence.

Banks will thus be legally required to report information related to the account and its holder(s).

Bemo Europe, Luxembourg, will report to the tax authorities of Luxembourg "Administration des Contributions Directes". Bemo Europe, France, will report to the tax authorities of France "Direction Générale des Impôts".

**For this purpose, we kindly ask you to fill-in the attached form "Entity Tax Residency Self-certification".**

This form will remain valid for as long as the account holder's tax status has not changed.

**Any change or modification in such status must immediately be notified, to the bank, by the account holder. This notification is and remains the sole responsibility of the account holder.**

For joint accounts or accounts with several account holders, each individual person must fill-in the attached form.

As a financial institution, we are not allowed to give you advice on how to complete this form.

Should you have any questions, do not hesitate to refer to your tax adviser.

NB: Please note that a French version of the document is available upon request

**« ENTITY TAX RESIDENCY SELF-CERTIFICATION » FORM**

**Part I - Personal data of the account holder**

Legal name of the entity :	
<b>Current residence address</b>	
Street :	Number :
Postal Code :	City :
Country :	

**Part II - USA Standard (FATCA) - US / Non US Person**

The account holder is a US Person pursuant to the FATCA agreements:

- Please fill-in the IRS **W9** form attach it to the present form

The account holder is not a US Person pursuant to the FATCA agreements:

- Please fill-in the IRS **W8** or IRS **W8 BenE** form and attach it to the present form

**Part III - Standard OCDE (CRS)**

Please indicate here below the country(ies) where the account holder has his/her tax residency, and, the related Tax Identification Number (TIN) or its equivalent (ex. Social Security Number, National Identification Number, etc....).

	<b>Tax residency country</b>	<b>Tax Identification Number (TIN)</b>
1		
2		

If the Tax identification number is not available, please explain:

1	
2	

**PART IV - Entity type**

<b>FATCA</b>	
Please provide the account holder's status by ticking one of the following boxes. If you are a US person (see part II), you do not need to complete this section 4.1	
	Financial Institution → <i>please fill-in the section 5.1.</i>
	Exempt Beneficial Owner
	Active Non-Financial Foreign Entity
	Passive Non-Financial Foreign Entity which has one or more Controlling Person(s) who are specified US Person → <i>please also complete Annex 1</i>
	Passive Non-Financial Foreign Entity which does not have any Controlling Person who is a specified US Person

<b>OECD Standard (CRS)</b>	
Please provide the account holder's status by ticking one of the following boxes.	
	Financial Institution → <i>please proceed to subsection 5.2.</i>
	Active Non-Financial Entity by reason of income and assets
	Active Non-Financial Entity – the stock of the NFE is regularly traded on an established securities market → Please provide the name of the established securities markets :.....
	Active Non-Financial Entity – the NFE is a Related entity of a NFE the stock of which is regularly traded on an established securities market → Please provide the name of the regularly traded corporation that the account holder is a related entity of :.....
	Active Non-Financial Entity – Government Entity, International Organization or a Central Bank
	Active Non-Financial Entity : Other → please specify status :.....
	Passive Non-Financial Entity → <i>please also complete Appendix 1</i>

**PART V - Financial Institutions**

<b>FATCA</b>		
Does the account holder have a Global Intermediary Identification number (GIIN) ?	Yes	No
If Yes, Please indicate the accountholder's GIIN : .....		

<b>OECD Standard (CRS)</b>	
	The account holder is a Financial Institution other than an Investment Entity
<b>If the account holder is an Investment Entity, please tick one of the two boxes below:</b>	
	<p>The account holder is an Investment Entity that fulfils all the following requirements:</p> <ul style="list-style-type: none"> <li>- The account holder is resident in a non-participating jurisdiction Please specify the jurisdiction :.....</li> <li>- The gross amount of the account holder is primarily attributable to investing, reinvesting, or trading in Financial Assets;</li> <li>- The account holder is managed by another Financial Institution. → please also complete Appendix 1</li> </ul>
	Other Investment Entity

## **PART IV - Declaration and signature**

I understand that the information supplied by myself to the bank are covered by the general terms and conditions governing the account holder's relationship with BEMO Europe describing how BEMO Europe may use and share the information provided by me.

For perusal, BEMO Europe has included the paragraph relevant to the above matters (see Appendix 3 'Extrait des conditions générales').

I am fully aware that BEMO Europe is collecting this information for tax purposes (OECD « Common Reporting Standard » (CRS) and USA Foreign Account Tax Compliance Act (FATCA)) and that such information needs to be coherent and in conformity with the information hold by the bank.

The bank keeps the right to challenge any discrepant information.

I acknowledge that the information related to the account holder and in this form may be provided to the "Administration des Contributions Directes" in Luxembourg / "Direction Générale des Impôts" in France and exchanged with the tax authorities of other countries which are part of such agreements.

I certify that this declaration is valid for all accounts I hold and will hold in the future at BEMO Europe Banque Privée.

**I declare that all statements made in this form are correct and complete.**

**I undertake to immediately notify BEMO Europe of any data change that could impact the tax residency status of the identified account holder in part I of this form (included controlling persons mentioned in the Appendix 1) or that could make the information contained in this form incorrect / incomplete.**

<b>Name and Surname(s)</b>	
<b>Date</b>	.. / .. / 20..
<b>Signature</b>	

## Appendix 1

### 1. Controlling Persons (CP)

Please complete the present Appendix if the account holder is a Passive Non-Financial (Foreign) Entity including an Investment Entity referred to at 5.2.1.a. above).

In case there is any change affecting the information provided below, a new self-certification will immediately have to be provided by the account holder to the bank.

**Controlling Persons** are the natural persons who exercise control over an entity. This definition corresponds to the term “beneficial owner” set out in Recommendation 10 of the Financial Action Task Force Recommendations and translated accordingly into Luxembourg AML regulations.

**Control** over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. Where no natural person exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercise(s) control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who hold(s) the position of senior managing official.

Please list all the Controlling Persons of the Accountholder according to the table in the following page:

<b>Identification of the Controlling Persons</b>						
	1	2	3	4	5	6
Surname						
First name						
Date of birth (dd/mm/yyyy)						
Place of birth (city, country)						
<b>Residence address</b>						
Number/Apt.						
Street						
Town/City						
Postal code						
Country						
<b>Tax Identification</b>						
Country of tax residence						
Tax Identification Number (TIN)						
<b>If the Tax identification number is not available, please explain:</b>						

**2. Type of control**

Please specify the type of control exercised over the Accountholder by any of the persons listed at Step 1 above that are tax resident in one or more Reportable Jurisdictions.

<b>If the Accountholder is a legal person (such as a company or a partnership), please complete the table below:</b>						
Control. person	Full name	Type of control				
		Control by ownership :	Control by other means	Senior Management		
1		..... %				
2		..... %				
3		..... %				
4		..... %				
5		..... %				
6		..... %				
<b>If the Accountholder is a trust or an equivalent legal arrangement, please complete the table below:</b>						
Control. person	Full name	Type of control				
		Settlor (or equivalent)	Trustee (or equivalent)	Protector (or equivalent)	Beneficiary (or equivalent)	Other :
1						.....
2						.....
3						.....
4						.....
5						.....
6						.....