

Automatic Exchange of Financial Account Information - Common Reporting Standard (CRS)

Nuntius Brokerage and Investment Services S.A. is under obligation as all the financial institutions to report to the Greek tax authorities certain information of its clients opening accounts with Nuntius Brokerage and Investment Services S.A. as of 1 January 2016 onwards, as well as of clients holding specific accounts as at 31 December 2015. This legal obligation is a result of Greece becoming a participating country in the System for the Automatic Exchange of Information under the Common Reporting Standard (CRS) of OECD in order to battle against cross-border tax fraud and tax evasion.

In Particular:

- By virtue of law 4378/2016 (Government Gazette A' 55/106), amending law 4170/2013, Greece implemented Council Directive 2014/107/EU "amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation", adopting the use of CRS at European level.
- By virtue of law 4428/2016 (Government Gazette A' 190/2016) Greece ratified its participation in the Multilateral Competent Authority Agreement (MCAA) on Automatic Exchange of Financial Account Information.

Within this framework, the following obligations are imposed on Nuntius Brokerage and Investment Services S.A., as in any Financial Institution and Investment Entity:

- (a) Collection of particular information of tax nature from its clients (and their controlling persons where applicable), including their name, tax residency and their Tax Identification Numbers. The collection of information concerns:
- Holders of accounts opened as of 1 January 2016 onwards; and
 - Particular holders of accounts that already existed on 31 December 2015.
- (b) Transmission to the competent Greek tax authorities of above clients' information as well as of information relating to their accounts

More detailed information can be found below:

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***As Financial Institution, we do not provide any tax or legal advice.**

CRS – Definitions/Glossary¹

The term **“Account Holder”** means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder.²

The term **“TIN”** means Taxpayer Identification Number or a "functional equivalent" in the absence of a TIN)³. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction.

A **“Financial Account”** is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

The term **“Custodial Account”** means an account (other than an Insurance Contract or Annuity Contract) which holds one or more Financial Assets for the benefit of another person.

The term **“Reportable Account”** means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

A **“Reportable Person”** is defined as an individual who is a tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

“Reportable Person” — is a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described immediately above;
- a Governmental Entity;
- an International Organization;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity that is not a Participating Jurisdiction Financial Institution, which is treated as a Passive NFE’.)

The term **“Financial Institution”** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company. For further definitions of categories applicable to Financial Institutions, please refer to the relevant country and CRS guidelines.

The term **“Non-Reporting Financial Institution”** means any Financial Institution which is:

¹ These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS’), the associated Commentary to the CRS, and domestic guidance. This can be found at the following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm> Or refer to the "Legislative Framework" section.

² For example, in the case of a parent-child relationship in which the parent acts as a legal guardian, the Account Holder is considered to be the child. In the case of a shared account, each co-owner is considered as Account Holder.

³ Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a ‘functional equivalent’). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

(a) a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;

(b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organization or Central Bank; or a Qualified Credit Card Issuer;

(c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is included in the list of Non-Reporting Financial Institutions referred to in Article 8(7a) of this Directive, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of this Directive;

(d) an Exempt Collective Investment Vehicle; or

(e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

The term **“Participating Jurisdiction Financial Institution”** means (i) any Financial Institution that is resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside such Participating Jurisdiction; and (ii) any branch of a Financial Institution that is not resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

The term **“Entity”** means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

“Investment Entity” — includes two types of Entities: (i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: • Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; • Individual and collective portfolio management; or • Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. However, such activities or operations do not include rendering non-binding investment advice to a customer. (ii) an Entity managed by another Financial Institution is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the entity is managed by another entity that is a Depository Institution, a Custodial Institution, a specified Insurance Company of an Investment Entity described in (i) above.

“Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not resident in, or a branch located in, a Participating Jurisdiction.

“Investment Entity managed by another Financial Institution” - “An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

“Participating Jurisdiction” — A jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information set out in the CRS and required for the automatic exchange of financial account information, and (ii) which is identified in a published list. Ως «**ΜΧΟ**» νοείται οποιαδήποτε οντότητα δεν είναι χρηματοπιστωτικό ίδρυμα.

“Active NFE” — an NFE that meets any of the criteria listed below:

(a) 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;

(b) 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;

(c) the NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;

(d) 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;

(e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, This exception is limited to 24 months from the date of the initial organization of the NFE;

(f) the NFE 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 a business other than that of a Financial Institution;

(g) 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; or

(h) the NFE meets all of the following requirements for a “non-profit NFE”:

(i) 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 organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organisation operated exclusively for the promotion of social welfare;

(ii) is exempt from income tax in its jurisdiction of residence;

(iii) has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

(iv) 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 non-charitable Entity; and

(v) 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.

“Control” — is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g., 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity (for example where no underlying person has control of greater than 25% of the entity) then under the CRS the Reportable Person is deemed to be the natural person who holds the position of senior managing official.

“Controlling Person(s)” — a natural person who exercises control over an entity. Where that entity is treated as a Passive Non Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Jurisdiction Persons. This definition corresponds to the term “beneficial owner” of an entity as described in Recommendation 10 (and the Interpretative Note) of the Financial Action Task Force (FATF) recommendations, as adopted in February 2012. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, regardless of whether or not any of them exercises control over the activities of the trust. In addition, any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership) is a Controlling Person of a trust.

The term **“FATCA”** means the U.S. provisions commonly known as the Foreign Account tax Compliance Act, which were enacted into U.S. law as part of the Hiring Incentives to restore employment on March 18, 2010. The afore-mentioned provisions create a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions or other non-U.S. entities.

The term **“Passive NFE”** means any: (i) NFE that is not an Active NFE; or (ii) an Investment Entity that is not a Participating Jurisdiction Financial Institution.

An Entity is a **“Related Entity”** of another Entity if (i) either Entity controls the other Entity; (ii) the two Entities are under common control; or (iii) the two Entities are Investment Entities described in subparagraph A(6)(b), are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose, control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

“Entity Person” means a taxable entity in a declarable jurisdiction regarding its tax law or jurisdictions - in accordance with the domestic law of the country in which it is established, incorporated or administered.

Entities such as partnerships, limited partnerships or similar legal entities not having a tax residence are deemed to be domiciled in the jurisdiction where the place of effective management is located. If such an entity is not resident for tax purposes, it must complete the form by stating the address of its head office.

Dual-resident entities may use the relevant provision of the tax convention (if applicable) to determine their tax residence.

CRS – Related Frequently Asked Questions

What is CRS?

The Common Reporting Standard (CRS) is a new requirement for the financial institutions located in the participating countries to collect and report information, in order to battle against the tax fraud and protect the integrity of tax Systems at cross-border level. The Automatic Exchange System of Financial Information is a global platform through which information is exchanged from the country of income or assets to the country of tax residence.

Which countries are involved?

Today almost 90 countries participate in the Common Reporting Standard through the MCAA, with the number of participating countries increasing. A full list of MCAA participating countries is available on the OECD website:

<http://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/MCAA-Signatories.pdf>

Which is the competent authority to receive and send the data?

As "Interconnection Department" is defined the 6th Department of Automatic Information Exchange and Data Acquisition of the Electronic Governance Directorate of the General Directorate of Electronic Governance and Human Resources of the Independent public revenue authority, which acts as the competent authority for the reception and then for sending the data as part of the automatic exchange of financial account information.

What information are you asking from your clients?

According to the legislation, the information that may exchange for example are:

- First and Last Name,
- Address,
- Country of tax residence,
- Date and Place of Birth (for natural persons and controlling persons)
- Tax Identification Number - TIN
- Name, Address and Country(s) of Tax Housing (in case of legal persons),
- Information of the Controlling Person (for specific forms of legal person),
- Account Number or functional equivalent in case of absence of an account number
- Account / Portfolio Value
- Gross amounts of interest/dividends received or incurred (in case of a custody account).

Why should I have to declare the jurisdiction/s where I have my tax residency?

According to the CRS, tax authorities require from the financial institutions, such as Nuntius Brokerage and Investment Services S.A, to collect and report certain information regarding the tax status of their

clients. If you invest in new financial products or change your circumstances in some way, we will ask you to certify certain information regarding to you. This process is called "self-certification" and according to CRS we are obliged to collect this information.

How is my tax residence determined?

Each jurisdiction has its own provisions for determining the tax residence. Generally, your tax residence is the country where you live. Due to special circumstances (study or work abroad or extended periods of travel), it may conclude that you have your residence in another country or in more than one country at the same time ("double residence").

Your tax residence country (s) is likely to be the country (s) where you are liable to submit an income tax return. For more information on tax residence, contact your tax consultant or visit the OECD's Automatic Information Exchange portal : <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

If your tax residence is located outside Greece, Nuntius Brokerage and Investment Services S.A. may be under a legal obligation to provide this information as well as other financial information about your financial account(s) to the tax authorities, which may then be sent to the tax authorities of another country/jurisdiction or countries/jurisdictions via intergovernmental agreements for the exchange of financial information.

I live in the country that I am liable to pay taxes, so why I have the obligation to provide you these information?

According to CRS, we are under the legal obligation to determine the tax residence status for all our clients, even if you have your tax residence in the same country where you have your account. However, your data in this case are not declared to the tax authorities for the purposes of the CRS.

How often do I need to provide this information?

Once we have a valid self-certification in our data, you will be asked to fill out another self-certification form only when you update some information about your account or when we estimate your declaring status may have changed.

Why does Nuntius Brokerage & Investment Services S.A. provide to tax authorities my tax data?

Nuntius Brokerage & Investment Services S.A. is under the legal obligation to report your tax data in accordance to the legal requirements introduced in the countries participating in the CRS.

Does Nuntius Brokerage & Investment Services S.A. protect my personal data?

Yes. Nuntius only notifies your information to the competent tax authorities if we are under legal obligation to do.

Are my information safe?

Customers' information is strictly protected. We only notify this information to the competent tax authorities if we are under legal obligation to do.

I have already provided you my details. Why are you asking me supporting documentation?

We are obliged by the law to verify the information you provide in your self-certification. We may be asked to provide you with a copy of your passport to verify your identity or other proof of the tax residence you declared in your self-certification.

Where can I find more information?

For more information, please visit the OECD website:
<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>
or contact with your national competent authority or tax consultant.

CRS – Data Protection

With respect to any personal data included in the above information, Nuntius Brokerage & Investment Services S.A., as data controller, notifies the following:

Processing of personal data: Collection, transmission and any other processing of personal data for the purposes of laws 4378/2016 and 4428/2016 (i.e. for CRS reporting purposes) takes place in accordance with law 2472/1997 on data protection, as amended and in force. Such personal data include name, tax residency, Tax Identification Number and accounts related financial information (including balance, interests and dividends).

Recipients: Such personal data are transmitted by Nuntius Brokerage & Investment Services S.A. to the competent Greek tax authorities, in fulfillment of its obligations under law. The competent Greek tax authorities, in their capacity as data controllers, have undertaken to exchange such information on an annual basis, **commencing as of September 2017** (relating to information of tax year 2016) with the competent tax authorities of other countries participating in the Automatic Exchange of Information System and in particular:

- EU member states;
- Countries that participate in the MCAA;
- Countries with which Greece has executed bilateral agreements; and
- Countries with which the European Union has concluded relevant agreements.

Data subjects rights: With respect to such processing, data subjects have access and objection rights in accordance with law 2472/1997 on data protection, as in force. For the exercise of such rights, data subjects may refer to Nuntius Brokerage & Investment Services S.A. (tel.no +30 210 3350500, email: office@nuntiusbrokers.com, legal@nuntiusbrokers.com, address: 6, Dragatsaniou Street, 10559 Athens, Greece).

CRS – Legislative Framework

- Directive 2014/107/EU

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014L0107&from=EN>

- Directive 2011/16/EU

<http://eur-lex.europa.eu/legal-content/EL/TXT/PDF/?uri=CELEX:32011L0016&from=en>

- Law 4428/2016

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/legislation/Greece-PrimaryLegislation.pdf>

- Law 4378/2016

http://www.ethe.org.gr/files/pdf/N%204378_%CE%A6%CE%95%CE%9A%2055%CE%91_5.4.2016_1459933016.pdf

- Law 4170/2013

<https://www.e-forologia.gr/lawbank/document.aspx?digest=C103FEB78A65B3B0.1D031AEA53&version=2013/07/12>

CRS – Useful Links

- <http://www.oecd.org/>
- <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>
- <http://www.oecd-ilibrary.org/docserver/download/2314131e.pdf?expires=1502206039&id=id&accname=guest&checksum=272951FD5B03227E17F4E55A1B90BFCA>
- <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>
- <http://www.oecd.org/ctp/exchange-of-tax-information/implementation-handbook-standard-for-automatic-exchange-of-financial-information-in-tax-matters.pdf>
- <http://www.hellenicparliament.gr/Koinovouleftikes-Epitropes/Synedriaseis?met id=b6cb698b-281e-4706-bba5-a69400b4cef9>

CRS – Self - Certification form for Individual tax residency

PART I - Identification of Individual Account Holder

Last Name:		First Name:	
Father's Last Name:		Father's First Name:	
Type of Identity: <input type="checkbox"/> Identity Card <input type="checkbox"/> Passport <input type="checkbox"/> Service Card <input type="checkbox"/> Residency Permit <input type="checkbox"/> Other Identity			
Identity Number:		Issue Date:	
Birth Date:	Place of Birth:	Country of Birth:	
Country of Residency:			
Residency Address (Street, Number):			
Postal Code:	City:	Tel./ Fax:	
Mail Address* (Street, Number):			
Postal Code:	City:	Tel./ Fax:	
Country:			

*It should be filled in, if it is different from the above-mentioned Residency Address.

PART II – Country of residency/Jurisdiction for tax purposes and related Taxpayer Identification Number or functional equivalent (“TIN”)

Please fill in the following table indicating:

- (i) the country in which the Account Holder is tax resident
- (ii) the Account Holder’s TIN for each country/jurisdiction indicated.

If the Account Holder is tax resident in more than three countries, please use a separate sheet.

If a TIN is unavailable please provide the appropriate reason A, B or C where indicated below:

Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents.

Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number. **(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)**

Reason C - No TIN is required.

(Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

	Country of tax residence	TIN	If no TIN available enter Reason A, B or C
1.			
2.			
3.			

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1.	
2.	
3.	

PART III – Declarations and Signature

1. I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with NUNTIUS Brokerage & Investment Services S.A., setting how NUNTIUS Brokerage & Investment Services S.A. may use and share the information supplied by me.
2. I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
3. I certify that I am the Account Holder or I am authorized to sign on behalf of the Account Holder in relation to the account (s) covered by this form.
4. I certify that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that I will, within 30 days of signing this form, notify those persons that I have provided such information to NUNTIUS Brokerage & Investment Services S.A. and that such information may be provided to the tax authorities of the country in which the account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
5. I have taken cognizance of the definitions described in the Definitions/Glossary, which have been notified to me and can be found in Nuntius' official web page.
6. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
7. I undertake to advise NUNTIUS Brokerage & Investment Services S.A. within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part I of this form or causes the information contained herein to become incorrect, and to provide NUNTIUS Brokerage & Investment Services S.A. with a suitably updated self-certification and Declaration within 90 days of such change in circumstances.

Signature:

Full Name:

Date:

Capacity:

Note: Please indicate the capacity in which you are signing the form (for example 'Authorized Officer'). If signing under a power of attorney, please also attach a certified copy of the power of attorney.

CRS - Self-Certification Form for Entity tax residency *

PART I - Identification of Account Holder

Legal Name of Entity/Branch:		
Distinctive Title:		
Country of incorporation or organization (Headquarters):		
Installation Country:		
Current Residence Address - Line 1 (Street, Number):		Postal Code:
Line 2 (City, Country):		Postal Code:
Current Installation Address (Street, Number):		Postal Code:
Mailing Address** (Street, Number):		
Postal Code:	City:	Tel./Fax:
Country:		

*If the account holder is a Passive NFE or an Investment Entity that is in Non-Participating jurisdiction and is managed by another Financial Institution, please provide information about the natural person (s) controlling the account holder (the natural or legal person (s) referred to as Controlled Entities) by filling in the "Self-Certification Form for Controlling Persons" for each Controlling Person. This information must be provided for each Investment Entity that is in Non-Participatory jurisdiction and is managed by another Financial Institution.

** It must be filled in if it differs from the current Headquarters / Installation Address above.

2. If you have ticked 1a) i) or 1g) above, then please:

a) Indicate the name of any Controlling Person(s) of the Account Holder:

b) Complete "Controlling Person tax residency self-certification form" for each Controlling Person.

Note: If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official. (See definition of Controlling Person in "Definitions/Glossary").

PART III – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent (“TIN”)

Please complete the following table indicating:

- (i) The country/jurisdiction where the Account Holder is tax resident and
- (ii) the Account Holder’s TIN for each country/jurisdiction indicated.

If the Account Holder is not tax resident in any jurisdiction (eg because it is fiscally transparent), please indicate that on line 2 and provide its place of effective management or country in which its principal office is located.

If the Account Holder is tax resident in more than three countries, please use a separate sheet.

If a TIN is unavailable please provide the appropriate reason A, B or C where appropriate:

Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents

Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number.

Please explain why you are unable to obtain a TIN in the table below if you have selected this reason.

Reason C - No TIN is required.

Please only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such country/jurisdiction

	Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A,B or C
1.			
2.			
3.			

Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above.

1.	
2.	
3.	

Part IV – Declarations and Signature

1. I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with NUNTIUS Brokerage & Investment Services S.A., setting how NUNTIUS Brokerage & Investment Services S.A. may use and share the information supplied by me.
2. I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
3. I certify that I am the Account Holder or I am authorized to sign on behalf of the Account Holder in relation to the account (s) covered by this form.
4. I certify that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that I will, within 30 days of signing this form, notify those persons that I have provided such information to NUNTIUS Brokerage & Investment Services S.A. and that such information may be provided to the tax authorities of the country in which the account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
5. I have taken cognizance of the definitions described in the Definitions/Glossary, which have been notified to me and can be found in Nuntius' official web page.
6. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
7. I undertake to advise NUNTIUS Brokerage & Investment Services S.A., within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Part 2 question 2a), and to provide NUNTIUS Brokerage & Investment Services S.A., that maintains the account with a suitably updated self-certification and Declaration within 90 days of such change in circumstances.

Signature:

Full Name:

Date:

Capacity:

Note: Please indicate the capacity in which you are signing the form (for example 'Authorized Officer'). If signing under a power of attorney, please also attach a certified copy of the power of attorney.