

Entity Self-Certification for FATCA and CRS purposes

Part 1. Account holder

Civic registration no. or identity no.			
Legal name of entity/unit			
Country of registration/domicile			
Address	Street address	Postal code, town, country	Country
Postal address (if different from above address)	Street address	Postal code, town, country	Country

Part 2. Type of legal entity/unit

Please provide the status by ticking one of the following boxes	<input type="checkbox"/> a. Financial institution Please provide the account holder's Global Intermediary Identification Number (GIIN):		
	<input type="checkbox"/> b. Listed company whose shares are traded on a regulated market or a related entity of such listed company <input type="checkbox"/> c. Public entity or central bank <input type="checkbox"/> d. International organisation <input type="checkbox"/> e. Danish housing associations (housing co-operative associations, owners' associations and public housing companies) <input type="checkbox"/> f. Non-profit organisations <input type="checkbox"/> g. Active NFE (see definition on page 4) <input type="checkbox"/> h. Passive NFE *) (see definition on page 4)		
*) When selecting "h. Passive NFE"	Complete "Certificate on tax notification duty" or the below fields with information about all persons with a controlling influence (see definition on page 4)		
	Name		
	Address		
	Date of birth		
	City of birth		
	Country of birth		
	Citizenship		
	1. Country of tax residence & TIN (Tax Identification Number)		
	2. Country of tax residence & TIN (Tax Identification Number)		
	Name		
	Address		
	Date of birth		
	City of birth		
	Country of birth		
	Citizenship		
1. Country of tax residence & TIN (Tax Identification Number)			
2. Country of tax residence & TIN (Tax Identification Number)			

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	Name	
	Adress	
	Date of birth	
	City of birth	
	Country of birth	
	Citizenship	
	1. Country of tax residence & TIN (Tax Identification Number)	
	2. Country of tax residence & TIN (Tax Identification Number)	
	Name	
	Adress	
	Date of birth	
	City of birth	
	Country of birth	
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	Adress	
	Date of birth	
	City of birth	
	Country of birth	
	Citizenship	
	1.Country of tax residence & TIN (Tax Identification Number)	
	2.Country of tax residence & TIN (Tax Identification Number)	

Part 3. Country of Tax residence and Tax Identification Number of account holder

State the countries of tax residence and TIN (Tax Identification Number) for each country	Country of tax residence		TIN (Tax Identification Number)
	1.		
	2.		
	3.		

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Part 4. Declaration and Signature

The account holder declares that all statements in this self-certification are correct and adequate.

The account holder is aware that the information in this certification and other information regarding the account holder and all accounts where there is a reporting obligation may be delivered to SKAT (the Danish Tax Authority) and be submitted to the tax authorities in one or several countries where the account holder may have a tax liability.

The account holder undertakes to inform Handelsbanken as soon as possible following any changes in their circumstances which affect the tax status of the account holder or which mean that the information in this certification has become incorrect, including changes regarding the information about persons with a controlling influence as stated in part 2. The account holder also undertakes to provide Handelsbanken with an updated certification as soon as possible after such a change.

I, the undersigned confirm that I am authorised to sign on behalf of the account holder regarding all information which this certification comprises.

Date and signature of authorised signatory

Name in BLOCK CAPITALS

Date and signature of authorised signatory

Name in BLOCK CAPITALS

Date and signature of authorised signatory

Name in BLOCK CAPITALS

Date and signature of authorised signatory

Name in BLOCK CAPITALS

Date and signature of authorised signatory

Name in BLOCK CAPITALS

Date and signature of authorised signatory

Name in BLOCK CAPITALS

If this is signed by virtue of a power of attorney, a copy of the power of attorney signed by the authorised signatories is to be attached.

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Explanations and help

Denmark has entered into an agreement with the USA regarding Danish implementation of the American FATCA regulations (Foreign Account Tax Compliance Act) for the purpose of preventing tax evasion. The agreement includes the obligation of financial institutions to exchange information about customers who are liable to pay tax in the USA.

Denmark has also signed an agreement which implements OECD's global standards for reporting and exchange of account information (Common Reporting Standards (CRS)). The agreement commits financial institutions to exchange information about customers who are liable for tax in other countries than Denmark.

Both agreements are implemented in Danish legislation and entail requirements that Handelsbanken collects and passes on certain information about the account holder's foreign tax obligation and this person's reportable accounts.

The self-certification applies until there is a change in the conditions relating to the account holder's tax status or other mandatory fields contained in the certification. Handelsbanken must therefore receive notice of changes in the circumstances which would lead to the information in this self-certification being incorrect or incomplete. In this case, a new updated certification must be completed.

Handelsbanken does not provide tax advice

Questions regarding international tax conditions and how to complete the self-certification can be submitted to an auditor or the local tax authorities.

Other questions can be submitted to Handelsbanken.

Definitions

Active/passive NFE

An active NFE is among others defined as a non-financial entity where less than 50 percent of the entity's gross income for the preceding calendar year or other relevant reporting period, is passive income, and less than 50 percent of the assets held by the entity in the preceding calendar year or other relevant reporting period, are assets that produce or are held for the production of passive income.

A passive NFE is an entity where the passive income and assets which produce or are held with the purpose of producing passive income comprise 50 percent or more, as stated above.

Passive income is defined as income from, for example, investments or renting out property assets.

For further definitions of active/passive NFE, see the Danish "Executive Order on Identification and Reporting of Financial Accounts with a Foreign Connection".

Persons with a controlling influence

Persons with a controlling influence are natural persons who are considered to have a controlling influence over an entity. It is based on a concrete assessment of whether a natural person can be considered to have a controlling influence over the entity. A controlling influence is dependent, inter alia, on ownership of capital shares (ownership interests), voting rights and the entity's articles of association and other agreements such as shareholders' agreements. The Danish "Consolidated Act on Measures to Prevent Money Laundering and Financing of Terrorism" gives several examples of persons with controlling influence, including:

- a) Persons who ultimately own or control an entity through direct or indirect ownership or control more than 25 percent of the ownership interests or voting rights
- b) Persons who otherwise exercise control over the management of an entity (for example, persons with the right to appoint or dismiss a majority of the members of the Board/management).

See other examples in the above mentioned consolidated act.