

Certificate on tax notification duty

Name: _____

Address: _____

Date of birth/Civil Reg. No.: _____

Denmark has entered the international co-operation on correct tax notification. Therefore - in accordance with Danish tax law - Handelsbanken is obliged to ask you to confirm the following personal- and tax related information.

The undersigned hereby declare that the following information is correct and adequate:

Country of birth: _____ Place of birth: _____

Citizenship:

Countries, where I am fiscally based:

_____ Tax identification number: _____

_____ Tax identification number : _____

_____ Tax identification number: _____

_____ Tax identification number: _____

_____ Tax identification number: _____

Thus, I am not a citizen in other countries or fiscally based in other countries than the above mentioned. If Handelsbanken need elaborate information; I can be contacted concerning this.

Date

Signature

Explanations and help

Should your information on birth place, citizenship and tax duty imply other countries than Denmark, are you obliged to give further details, for instance tax identification number. Thus, Handelsbanken are obliged to forward such information to The Danish Tax Authorities, who in turn can forward the information to other countries.

What is a tax identification number?

A tax identification number is a number which is used to identify the individual tax payer. In Denmark your tax identification number is identical with your social security number. Other countries have special tax identification numbers which are only applicable in connection with tax. Such numbers are often named TIN which stands for Tax Identification Number.

When does one typically have a tax identification number in another country?

Say you own a summer house in Sweden - you will typically have a Swedish tax identification number. Often it will be presented on the land tax bill. Or say you are a German citizen - the tax identification number will be evident in your German passport.

If I have a tax identification number and/or citizenship in another country should I pay tax to that country?

Not necessarily. It depends on the agreements that Denmark has entered with the country in question.

I am born in USA – does that call for further attention?

Yes, if you are born in USA you automatically get an American citizenship and you are therefore automatically fiscally based in USA. This rule only applies for USA.

What happens if I am fiscally based in USA?

Denmark has entered a special agreement on exchange of tax information with the EU, USA and others. If you state that you are born in, citizen in or otherwise fiscally based in USA Handelsbanken are - in accordance with Danish tax law - obliged to report your identification details, balances on some of your accounts and the value of deposit accounts to The Danish Tax Authorities who in turn will forward the information to the IRS (Internal Revenue Service).

What will happen if I don't fill in Certificate on tax notification duty?

Should you decline to fill in Certificate on tax notification duty, with all the requested details, Handelsbanken must report your identification details – in the same manner as if you were fiscally based in USA – to The Danish Tax Authorities who in turn will forward the information to IRS (International Revenue Service)

Can I avoid that my identification details are forwarded to IRS?

If you can produce documentary evidence to the bank that you are not fiscally based in USA; for instance if you have given up your American citizenship, the bank might not be obliged to report your identification details. In this case you should contact the bank.

Where can I get help?

If you have any questions please don't hesitate to contact Handelsbanken.