

CUSTOMER INFORMATION NOTICE

The United States Foreign Account Tax Compliance Act (FATCA) and the Organisation for Economic Co-operation and Development (OECD) Common Reporting Standard (CRS) requires Financial Institutions to seek certain information in respect of the Entity and Controlling Persons where relevant. The information required will include the name, address, tax identification number (TIN), date of birth, place of birth (where present in our records), the account numbers of each account held by the Entity, the account balance or value at year end of each account and payments made with respect to each account during the calendar year. This information may be reported to Irish Revenue who may exchange these details with other tax authorities in relevant jurisdictions.

Completing this form is mandatory and all relevant sections must be completed. If all the required information is not provided, we may not be able to proceed with account opening requests and may consider you as reportable to the Irish Revenue.

Please note Danske Bank A/S does not provide tax advice. Please consult your tax advisor if you are in doubt how to complete this form or the Irish Revenue at <https://www.revenue.ie/en/companies-and-charities/international-tax/aeoi/index.aspx>.

If your organisation is resident in the United States or dual resident, you should also provide a completed, signed and dated IRS Form W-9

ACCOUNT HOLDER INFORMATION

Legal name of Entity	(the Entity)	Company Registration No.
Registered Address	Mailing Address (if different to registered address)	
Country of Incorporation		

PART 1 – TAX RESIDENCY

The Entity's country of tax residence and tax identification number (TIN)

Country of tax residence	TIN, if different from Company Registration No.
Additional country where the Entity is tax resident	Foreign TIN or equivalent
Additional country where the Entity is tax resident	Foreign TIN or equivalent

PART 2 – ENTITY CLASSIFICATION

The Entity must be classified. Only one option can apply, please tick the applicable box in one of the three sections 2a – 2c. Definitions for capitalised terms can be found in the Appendix to this form. Please read them carefully before ticking the applicable box.

2a Financial Institutions (tick the appropriate box and follow the instructions)

<input type="checkbox"/> The Entity is an Investment Entity located in a CRS non-participating jurisdiction and managed by another Financial Institution. Please complete part 3 – Controlling Persons and then proceed to part 4 – Signing		
<input type="checkbox"/> The Entity is a Depository Institution or Custodial Institution, a Specified Insurance Company or a Financial Institution other than above. Please state the GIIN (Global Intermediary Identification Number), if one is obtained. Please proceed to part 4 – Signing		
GIIN	If Sponsored Entity, name of Sponsor	GIIN of Sponsor, if Sponsored Entity

2b Active Non-Financial Entities (tick the appropriate box and follow the instructions)

<input type="checkbox"/> The stock of the Entity is regularly traded on an established securities market or the Entity is a Related Entity of an entity the stock of which is regularly traded on an established securities market. Please proceed to part 4 – Signing
<input type="checkbox"/> The Entity is a Governmental Body, an international organization (e.g. the UN) or a central bank. Please proceed to part 4 – Signing
<input type="checkbox"/> The Entity is wholly owned by a Governmental Body, an international organization (e.g. the UN) or a central bank. Please proceed to part 4 – Signing
<input type="checkbox"/> The entity is an Active Non-Financial Entity other than one of the above as per the definition of Active Non-Financial Entity in the Appendix to this form. Please proceed to part 4 – Signing

2c Passive Non-Financial Entities

<input type="checkbox"/> The Entity is neither a Financial Institution nor an Active Non-Financial Entity. Please complete part 3 – Controlling Persons and then proceed to part 4 – Signing

PART 3 – CONTROLLING PERSONS

Please only complete if the Entity is (i) a Passive Non-Financial Entity or (ii) An Investment Entity in a non CRS- participating jurisdiction managed by another Financial Institution

Please see the Appendix to this form for definition of a Controlling Person and then complete the information on each Controlling Person(s):

Name	Place of birth	Date of birth
Address		
US citizenship/tax residency		
The Controlling Person is (either) a US citizen or otherwise tax resident in the USA. <input type="checkbox"/> Yes <input type="checkbox"/> No		
Country of tax residence	TIN, if none is obtained, give reason	
Second country of tax residence, if applicable	TIN, if none is obtained, give reason	
Controlling person in the capacity of:		
<input type="checkbox"/> >25% ownership or voting rights <input type="checkbox"/> Member of board of directors <input type="checkbox"/> Executive board member <input type="checkbox"/> Other senior managing official		
In the case of a trust or equivalent, controlling person in the capacity of:		
<input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other		

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TAX RESIDENCE AND ENTITY
SELF- CERTIFICATION FORM

Danske Bank

Name	Place of birth	Date of birth
Address		
US citizenship/tax residency		
The Controlling Person is (either) a US citizen or otherwise tax resident in the USA. <input type="checkbox"/> Yes <input type="checkbox"/> No		
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<input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other		

PART 4 – SIGNING

1. I acknowledge that Danske Bank A/S (the Recipient) may provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of the Recipient for tax purposes, a copy of this form and may disclose to such tax authorities or such party any additional information that the Recipient may have in its possession that is relevant to the Entity's qualification for any benefits claimed on the basis of this declaration. I further acknowledge that information contained in this form and information regarding income paid or credited to or for the benefit of the account(s) set out above may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which the entity is resident for tax purposes.
2. I acknowledge that the Recipient may provide, directly or indirectly, a copy of this form and information relating to the account(s) set out above, as required by law, to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.
3. I certify that that the Entity is the beneficial owner of all the income to which this form relates. I undertake to notify the Recipient of any change in circumstances that causes any certification on this form to become incorrect and to provide a suitably updated form within 30 days of such change. I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

I certify that I have the capacity to sign for the Entity.

Date

Signature

Name in capital letters (authorised signatory)

Capacity of Signatory

APPENDIX – DEFINED TERMS

Active Non-Financial Entity

An Active Non-Financial Entity 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 Entity'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 Entity's assets must be held for the production of business income.
- **Listed company** – the stock of the Entity is regularly traded on an established securities market or the Entity is a Related Entity of an entity the stock of which is regularly traded on an established securities market.
- **Holding company** – substantially all (80% or more) of the activities of the Entity 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, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
- **Start-up company** – the Entity 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 Entity shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the Entity.
- **Corporate Treasury** – the Entity primarily engages (more than 50% of the income derives from) 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 Entity 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 business other than that of a Financial Institution.
- **Non-Profit** – the Entity is a Non-Profit Organisation which operates appropriate restrictions with regard to payments made out of its income and assets, e.g. a tax-exempt charity organisation, tax-exempt non-profit organisation, or tax-exempt religious community.
- **Governmental Body** – the Entity is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof.

Controlling Person

A natural person who owns or exercises control, e.g. by directly or indirectly having >25% ownership or voting rights. If there are no natural persons with >25% ownership or voting rights, the controlling person is defined as the board of directors if the board has 3 or fewer members. If there is no board of directors, or if it consists of more than 3 members, then the controlling person is the senior management (defined as all executive board members).

In the case of a trust, the term Controlling Person means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust. The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the trust.

CRS Non-Participating Jurisdictions

Jurisdictions who do not participate in the automatic exchange of financial information. Further information can be obtained from the tax authorities.

Custodial Institution

An 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.

Depository Institution

An Entity that accepts deposits in the ordinary course of a banking or similar business.

Financial Institution

A Depository institution, a Custodial Institution, a Specified Insurance Company, an Investment Entity, a Registered Deemed Compliant Foreign Financial Institution, a Participating Foreign Financial Institution, a Certified Deemed Compliant Foreign Financial Institution, a Non-Participating Foreign Financial Institution or an Excepted Foreign Financial Institution.

Financial Institution also includes an Investment Entity located in a CRS Non-Participating Jurisdiction and managed by another Financial Institution or a Financial Institution located in a CRS Non-Participating Jurisdiction that is not managed by another Financial Institution.

GIIN

Global Intermediary Identification Number, an identification number issued by the Internal Revenue Service to Financial Institutions (including Sponsoring Entities) for purposes of identifying their registration with the IRS under FATCA.

Investment Entity

An Entity that primarily (more than 50% of gross 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.

Passive Non-Financial Entity

An Entity that is neither a Financial Institution, nor an Active Non-Financial Entity.

Related Entity

An entity is related to 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.

Specified Insurance Company

An 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.

Sponsored Entity

An Entity is a Sponsored Entity if another Entity, a Sponsoring Entity, fulfils the FATCA reporting obligations on behalf of the Sponsored Entity.

TIN (including functional equivalent)

Taxpayer Identification Number, or a functional equivalent in the absence of a TIN. 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. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise 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.