

## Instructions for the CRS self-certification form for LEGAL ENTITIES – Instructions

### **Please read these instructions carefully before completing the form.**

Since 2016, financial institutions in the Czech Republic, including Centrální depozitář cenných papírů, a.s. (hereinafter referred to as “CDCP”), have been required to determine and verify the tax residency of their clients. This obligation arises from the implementation of Directive 2014/107/EU through Act No. 164/2013 Coll., on international cooperation in tax administration, effective from 6 April 2016.

Please note that CDCP may be required by law to report the information provided in this form and other financial data on financial accounts to the tax authorities of the country in which the account is held. Local tax authorities will provide the reported information to the tax authorities of the country or countries in which you are a tax resident, unless an exception applies.

### **Complete this form if you are representing a legal entity.**

Definitions of certain other terms related to completing this form can be found in the appendix to this form.

Items marked with an asterisk (\*) are mandatory. The purpose of this form is to request information only in situations where such a request is not prohibited by local law.

The authorised person must sign the form on behalf of the account holder and indicate the authority (managerial position, director, partner or legal representative, etc.) under which they are signing the form in section 4.

This form shall remain valid until there is a change in circumstances that renders it incorrect or incomplete. You must notify CDCP of any such changes within 30 days and provide an updated self-certification under CRS.

If the account holder is considered a passive non-financial entity or investment entity located in a non-participating jurisdiction managed by another financial institution, identify the individuals who control the entity by listing their names in section 3, paragraph 5a, and submit a CRS self-certification form for each of these controlling persons. This information must be provided by all investment entities located in a non-participating jurisdiction managed by another financial institution, even if they fall into the category of "Non-Reporting Financial Institutions". The CRS self-certification form for controlling persons may be completed by the account holder or the controlling person.

Please note that this self-certification form is intended for CRS purposes only. Completing it does not replace the completion of IRS forms W-9, W-8 or self-certification forms that may be required under FATCA or for other US tax purposes.

As a financial institution, **CDCP does not provide tax advice to its customers**. If you have questions about the process of determining the tax residency status of a legal entity in a particular country, please contact your tax advisor or local tax authority. For more information on the CRS, including a list of countries that have signed automatic information exchange agreements and local tax laws, please visit the OECD's automatic information exchange portal.



self-certification form 's CRS for LEGAL ENTITIES – Identification

1. Section – Account Holder identification

A. Legal Name of Entity/Branch \*

B. Country of Incorporation or  
Organisation \*

C. Current Residence Address:

Line 1 (e.g. House/Apt/Suite Name, Number,  
Street, if any): \*

Line 2 (e.g. Town/City/Province/County/State): \*

Postal Code/ZIP Code (if any): \*

Country: \*

D. Mailing Address:

(Only fill in if different from the address in section C)

Line 1 (e.g. House/Apt/Suite Name, Number,  
Street):

Line 2 (e.g. Town/City/Province/County/State):

Postal Code/ZIP Code:

Country:

**CRS self-certification form for LEGAL ENTITIES – Tax jurisdiction**
**2. Part – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent\* (“TIN”) \***

Complete the following table containing the country or countries of tax jurisdiction of the account holder (i.e. where the entity is considered a resident of the country for income tax purposes in that country) and the TIN of the account holder (if any) for each country listed.

If the account holder is a tax resident in more than three countries, use a separate sheet.

If the account holder is not a tax resident in any jurisdiction (e.g. because it is fiscally transparent), indicate on line 1 the place of effective management or the country in which the head office is located.

If the tax identification number is unavailable, indicate the corresponding reason **A**, **B**, or **C** 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 jurisdiction).

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

*Explain in the following fields why the account holder is unable to obtain a TIN if you selected reason B above.*

|   |  |
|---|--|
| 1 |  |
| 2 |  |
| 3 |  |



CRS self-certification form for LEGAL ENTITIES – Status entity

3. Part – Entity Status according to CRS \*

4. Financial Institution – investment entity

- a) Investment entity located in a non-participating jurisdiction and managed by another financial institution ☐

*Note: if ticking this box 1 a), also complete sections 5 a) and 5 b) below concerning controlling persons.*

- b) Other investment entity ☐

2. Financial institution – Depository Institution, Custodial Institution or Specified Insurance Company ☐

Enter the GIIN number if assigned:

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3. Active non-financial entity:

- a) A non-financial entity whose shares are regularly traded on an established securities market ☐

*If you have ticked 3(a), please provide the name of the established securities market on which the shares are regularly traded:*

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- b) Non-financial entity linked to an entity whose shares are regularly traded on a regulated securities market ☐

*If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity is a Related Entity of:*

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- c) A Government entity or Central bank ☐

- d) International Organisation ☐

- e) Other active non-financial entity – other than points 3(a) to (d) ☐

*(see appendix for definitions of other active non-financial entities)*

4. Passive non-financial entity ☐

*The definition of a passive non-financial entity can be found in the appendix. If you have ticked point 1 a) in section 3 or point 4 in section 3, also complete points 5 a) and 5 b) below concerning controlling persons.*

**5. Controlling Persons***If you have ticked part 1(a) or 4 above, then:*

- a) Provide the names of the Controlling Persons of the Account Holder and their tax residence**  
(the ultimate beneficial owner – natural person – is indicated):

| First name and surname of the beneficial owner | Country of tax residence |
|------------------------------------------------|--------------------------|
|                                                |                          |
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- b)** In the case of a beneficial owner who has a tax residence other than the Czech Republic, submit a separate "CRS Self-Certification Form for Controlling Persons" for each controlling person. \*

**CRS Self-Certification Form for LEGAL ENTITIES – Declaration****4. Part – Declarations and Signature\***

1. I declare that all information provided in this declaration is true and complete to the best of my knowledge and belief.
2. I acknowledge that the information contained in this form and information regarding the Controlling Person, as well as financial information (e.g., account balance or value, the amount of income or gross proceeds received) respecting the Financial Account(s) to which the Form is applied may be reported to the tax authorities of the country in which this/these account(s) is/ are maintained and exchanged with tax authorities of another country or countries in which [I/the Controlling Person] may be a tax resident pursuant to a legal agreement between the competent authorities of these countries on the automatic exchange of information on Financial Accounts under the Common Reporting Standard (CRS).
3. I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.
4. In the event of a change in circumstances that affects the tax residency status of the account holder or causes the information provided herein to be incorrect or incomplete (including changes to the information on controlling persons specified in Section 3, Paragraph 5a)), I undertake to inform CDCP of the relevant change in circumstances within 30 days of the date on which the change occurred and to submit an updated self-certification in accordance with the CRS.

Signature: \*

Print name: \*

Date: \*

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**Note:** Please indicate the capacity in which you are signing the form (for example 'Authorised Officer').

If signing under a power of attorney please also attach a certified copy of the power of attorney.

Authorisation: \*

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Contact e-mail address: \*

Contact telephone number: \*

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## Addendum to the form CRS self-certification for LEGAL ENTITIES – Definition of terms

***The following selected definitions are intended to assist you in completing this form. If you have any questions regarding fundamental tax principles, please consult your tax advisor or the relevant tax authority.***

### **Explanation of terms:**

**"Active non-financial entity"** – a non-financial entity that meets at least one of the conditions listed below, see Annex No. 1, point D to Act No. 164/2013 Coll. as amended:

- a) less than 50% of the gross income of the non-financial entity for the previous calendar year or other corresponding reporting period represents passive income, and less than 50% of the assets held by the non-financial entity during the previous calendar year or other reporting period represent assets that generate passive income or are held for the purpose of generating such income;
- b) the shares of the non-financial entity are regularly traded on an established securities market or the non-financial entity is an affiliated entity of an entity whose shares are regularly traded on an established securities market. The degree of affiliation must be more than 50%.
- c) the non-financial entity is a state entity, an international company, a central bank or an entity wholly owned by one or more of the above entities;
- d) all material activities of the non-financial entity consist of holding all or part of the equity shares of one or more subsidiaries that engage in trading or business other than that of a financial institution, or in providing financing and services to such subsidiaries. With the exception of investment funds.
- e) the non-financial entity is not yet engaged in business and has no prior business history ("non-financial start-up entity"), but is investing capital in assets with the aim of engaging in business in a sector other than that of a financial institution; this exemption is limited to 24 months from the date of the original organisation of the non-financial entity;
- f) the non-financial entity has not been a financial institution in the past five years and is undergoing a process of liquidation or reorganisation with the aim of continuing or restarting activities in a business other than as a financial institution;
- g) the non-financial company primarily engages in financial and hedge transactions with or for related entities where those entities are not financial institutions and do not provide financial or hedge services to any entity that is not an affiliate, provided that the group of similar affiliates is primarily engaged in a business other than that of a financial institution; or
- h) the non-financial entity meets all of the following requirements for a "non-profit non-financial entity":
  - it is established and operates in its jurisdiction of residence solely for religious, charitable, scientific, artistic, cultural, sporting or educational purposes, or it is established and operates in its jurisdiction of residence and is a professional organisation, trade league, a chamber of commerce, a trade union, an agricultural or horticultural organisation, a civic association or an organisation operated solely for the improvement of the social condition of society;
  - is exempt from income tax in the jurisdiction in which it is based;
  - has no shareholders or members who have an ownership or direct interest in its income or assets or who receive benefits from its income or assets;

- the applicable laws of the state or other jurisdiction where the non-financial entity is resident or the articles of association of the non-financial entity do not permit the distribution or use of any income or assets of the non-financial entity for the benefit of a private person or non-charitable entity;
- the applicable laws of the jurisdiction of residence of the non-financial entity or the articles of association of the non-financial entity require that, upon the liquidation or dissolution of the non-financial entity, all assets be donated to a state entity or other non-profit organisation or be transferred to the government of the jurisdiction of the non-financial entity or any sub-territorial unit of such state.

**"Controlling person"** – a controlling person is always a natural person who can exercise direct or indirect decisive influence in the entity, whether through ownership interest (over 25%), management position or other means. If no natural person exercises decisive influence through an ownership interest, those natural persons who can influence the management of the entity in another way (e.g. by holding a management position, appointing or dismissing the majority of members of the statutory body, contractual relationships, etc.) are considered controlling persons.

If the entity is considered a passive non-financial entity, the financial institution is required to determine whether these controlling persons are also reportable persons in the jurisdiction.

**"Entity/subject"** – a legal entity or legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term includes all entities that are not natural persons.

**"Financial Account"** – an asset account maintained by the CDCP in an unallocated register or in a DLT register.

**"Financial institution"** – trust institutions, deposit institutions, investment entities or designated insurance companies.

**"Investment entity"** – includes two types of entities:

- a) An entity that primarily operates as a company within one or more of the following activities on behalf of a customer:
  - trading in financial instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; currency, interest rate and index instruments; transferable securities or commodity futures;
  - management of individual and collective portfolios;
  - other methods of investing, managing or administering funds or money on behalf of other persons.

However, similar activities do not include offering non-binding investment advice to customers.

- b) An entity controlled by another financial institution is an entity whose gross income is primarily attributable to investing, reinvesting or trading in funds, where the entity is controlled by another entity, such as a deposit-taking institution, a trust institution, a specific insurance company or an investment entity referred to in point (a) above.

**"Passive non-financial entity"** – within the CRS standard, a non-financial entity that is not an active non-financial entity or an investment entity located in a non-participating jurisdiction and managed by another financial institution.

**"TIN" (including "functional equivalent")** – The term "TIN" means 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. 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 Entities, a Business/company registration code/number