Central Securities Depository Prague

Instructions for the CRS self-certification form for CONTROLLING PERSONS – 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, including the tax jurisdiction of each natural person who is a controlling person. 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 the financial accounts to which this form relates to the tax authorities of the country in which the accounts are held. Local tax authorities will provide the reported information to the tax authorities of the country or countries in which you are tax residents.

Please provide a separate Form for each Controlling Person of an Account Holder that is a Passive Non-financial Entity (NFE) or an Investment Entity located in Non-Participating Jurisdiction managed by another Financial Institution. The term “Controlled Entity” will be used in this Form to refer to either of these two types of Entities.

Definitions of selected terms can be found in the appendix to this form.

This form may be completed by either the account holder or the controlling person. If you are completing this form on behalf of the controlling person, please indicate in section 4 the authority under which you are signing this form. For example, you may be the account holder of a passive non-financial entity, or you may be completing the form as a legal representative.

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.

This form will remain valid until there is a change in circumstances relating to the tax residency status of the controlling person or other mandatory information provided on this form. You are required to notify CDCP within 30 days of any changes in circumstances that cause the information in this self-certification to be incorrect or incomplete, and to provide an updated self-certification.

Please note that this self-certification form is intended solely for CRS purposes. Completing this form 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 or related parties.

If you have questions regarding tax jurisdiction in a particular country, please consult your tax advisor or local tax authority. For more information on the CRS, including a list of jurisdictions that have signed automatic exchange of information agreements and local tax laws, please visit the OECD's automatic exchange of information portal.

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CRS self-certification form for CONTROLLING PERSONS – Identification

1. Part – Identification of the Controlling Person

A. Name of Controlling Person

Family Name or Surname(s): *	
First or Given Name: *	
Title:	

B. Current Residence Address

Line 1 (e.g., House/Apt/Suite Name, Number, Street): *	
Line 2 (e.g., Town/City/Province/County /State): *	
Postal Code/ZIP Code: *	
Country: *	

C. Mailing Address

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

Line 1 (e.g., House/Apt/Suite Name, Number, Street):	
Line 2 (e.g., Town/City/Province/County/State):	
Postal Code/ZIP Code:	
Country:	

D. Date of birth * (yyyy-mm-dd)

E. Place of birth

Town or City of birth: *	
Country of birth: *	

F. Official name of Controlled Entity *

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2. Section – Country of Residence for Tax Purposes and Taxpayer Identification Number ("TIN") *

Complete the following table and indicate:

1. the country or countries in which the Controlling Person is resident for tax purposes;
2. the Controlling Person's TIN for each country indicated;
3. if the controlling person is a tax resident in a country that is a reporting jurisdiction, also complete **Part 3, "Type of Controlling Person"**

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

If TIN is unavailable, indicate the corresponding reason **A, B** or **C** as defined below:

Reason A – The country where the Controlling Person is liable to pay tax does not issue TINs to its residents.
Reason B – The Controlling Person is unable to obtain a TIN or equivalent number. (If this reason is selected, please explain why the Controlling Person is unable to obtain a TIN in the table below.)
Reason C – No TIN is required because the tax residence jurisdiction that issued the TIN does not require a Financial Institution to collect and report the TIN.

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

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 CONTROLLING PERSONS – Type of controlling person

3. Section – Type of Controlling Person*

Complete this section only if the Controlling Person is a tax resident in one or more Reportable Jurisdictions.
Definitions of types of controlling persons can be found in the appendix to this form.

A. If the controlled entity is a corporation (or similar legal arrangement), select from the following types:

Type	Mark your selection with an "X"
Owner (direct or indirect shareholding of more than 25%) (CRS801)	☐
Controlling Person by other means (CRS802)	☐
Senior Management Official (CRS803)	☐

B. If the controlled entity is a trust, select from the following types:

Type	Mark your selection with an "X"
Settlor (CRS804)	☐
Trustee (CRS805)	☐
Protector (CRS806)	☐
Beneficiary (CRS807)	☐
Other (CRS808)	☐
If you select 'Other', please specify the type below:	

C. If the controlled entity has a legal structure other than a trust, select from the following types:

Type	Mark your selection with an "X"
Settlor equivalent (CRS809)	☐
Equivalent of trustee (CRS810)	☐
Equivalent of a protector (CRS811)	☐
Equivalent of a beneficiary (CRS812)	☐
Other equivalent (CRS813)	☐
If you select Other, specify the type below:	

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CRS self-certification form for CONTROLLING PERSONS – Declaration

4. Part – Declarations and Signature*

1. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
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 .
3. I agree to notify CDCP within 30 days of any change in circumstances that affects the tax residency status of the person named in this form or causes the information provided herein to be incorrect, and to provide CDCP with an updated self-certification reflecting such changes in the circumstances.
4. I declare that I am the controlling person (or am authorised to sign on behalf of the controlling person) of all accounts owned by the legal entity to which this form relates.

Signature: *	
Print name: *	
Date: *	

Note: Please state the authority under which you are signing the form. If you are signing as a legal representative, please also attach a copy of the consent to legal representation.

Authorisation: *	

Contact e-mail address: *	
Contact telephone number: *	

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Appendix to the CRS self-certification form for CONTROLLING PERSONS – 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.

<u>Explanation of terms:</u>

"Account holder" – A natural or legal person in whose name a financial account is held.

"Financial account" – An asset account maintained by the CDCP in an unclassified register or in the DLT register

“Entity/subject” – A legal entity or legal arrangement (e.g. corporation, trust, foundation)

“Controlling person” – A controlling person is a natural person who exercises direct or indirect control over an entity. For passive non-financial entities and investment entities in non-participating jurisdictions, financial institutions must identify these persons as reportable persons for CRS reporting. The definition is based on FATF Recommendation 10 on beneficial ownership identification.

<u>Controlling persons of corporations:</u>

<u>1. Control through ownership (CRS801)</u>

Control is generally exercised by natural persons who have a controlling ownership interest in the entity, typically based on a certain percentage share. If a natural person has more than a 25% share in the entity or voting rights, they are automatically considered a controlling person through ownership.

<u>2. Control by other means (CRS802)</u>

If no natural person exercises control through ownership interests or voting rights exceeding 25%, the controlling persons of the entity will be natural persons who exercise control over the entity by other means. This category includes situations where a person has significant influence over decision-making or controls the entity through voting rights or other mechanisms.

Typically, this refers to situations where a natural person has de facto control over a company on the basis of contracts, articles of association, agreements or other legal arrangements that enable them to decide on fundamental issues of the company, even though they do not own a significant share.

For example:

- The right to appoint or dismiss the majority of members of a statutory body (e.g. the board of directors) on the basis of a contract or articles of association.
- Right of veto on fundamental decisions of the company.
- Option right, which allows the holder to take control of the company in the future.
- Contractual arrangements that enable de facto control over the company's operations.

<u>3. Representative of senior management (CRS803)</u>

If no natural person exercising control over the entity through ownership or other means is identified, the natural person holding the position of senior management representative is considered the controlling person. This person exercises executive control over the day-to-day affairs of the company and has the power to decide on key business issues.

Members of senior management – i.e. managing directors, board members, directors, members of statutory bodies, etc. – are then considered controlling persons.

"Controlling persons of the trust" – founders, trustees, protectors (if any), beneficiaries or classes of beneficiaries, and any other natural persons exercising control over the trust (including through a chain of control or ownership). Founders, trustees, protectors (if any) and beneficiaries or classes of beneficiaries must always be considered controlling persons of the trust, regardless of whether some of them exercise control over the activities of the trust. In the case of a legal arrangement other than a trust, this term refers to persons in equivalent or similar positions.

"TIN" means a taxpayer identification number or functional equivalent in the absence of such a number. A TIN is a unique combination of letters or digits assigned by a jurisdiction to a person or entity and used to identify that person or entity for the purposes of administering the tax laws of that jurisdiction. Some jurisdictions do not assign a TIN. However, these jurisdictions use other numbers with high integrity and an adequate level of identification ("functional equivalent"). Examples of this type of number for individuals include social security/insurance numbers, citizen/person/service identification numbers, and residential registration numbers.