



# International Tax Compliance

## FATCA and AEOI

### Welcome Pack

Dear Sir or Madam,

The International Tax Compliance Form is designed to fulfil the FATCA and AEOI documentation requirements in Jurisdictions that:

- Participate to the AEOI , **and**
- Have signed a FATCA IGA (Model 1 or 2)

In **non-FATCA IGA Jurisdictions**, this form can only be used to fulfil the AEOI documentation requirements.

#### **FATCA**

The U.S. Foreign Account Tax Compliance Act ("FATCA") requires all Participating Foreign Financial Institutions to identify the "FATCA" status of their customers from the 1<sup>st</sup> July 2014.

#### **AEOI**

On July 21<sup>st</sup> 2014, the OECD (Organisation for Economic Co-operation and Development) Council adopted its Standards for Automated Exchange of Information ("AEOI"). The new global standard aims to reduce the possibility for tax evasion and comprises a **Competent Authority Agreement ('CAA')** and a **Common Reporting Standard ('CRS')**. They constitute respectively a contractual and reporting format framework proposal for participating states to exchange financial accounts tax information. The AEOI imposes to all Partner Jurisdictions' Financial Institutions duties of identification, classification and reporting of accounts held by reportable clients.

BNP Paribas, as a Participating Foreign Financial institution, is committed to being fully FATCA and AEOI compliant in all countries where local law makes it compulsory or will allow it. BNP Paribas will make every effort to document it's clients before completing the process of account opening or account closure unless FATCA and/or AEOI has already been received.

You can find at the following [link](#) additional information about BNP Paribas's FATCA compliance as well as the registration status and Global Intermediary Identification Numbers (GIINs) of BNP Paribas' entities.

Please note that BNP Paribas is registered with the US Tax Authority (Internal Revenue Service or IRS) as a Registered Deemed Compliant FFI under model1 IGA and its GIIN is **1G159I.00269.BR.528**.

As a result, we kindly ask you to provide us:

- Your FATCA and AEOI Statuses by completing the BNP Paribas Self-Certification Form (you will find more information in the Form User Guide).
- The List of Controlling Persons (Appendix A) depending on your FATCA and AEOI Status.

- “Reporting Back” Contact point by providing the contact person’s details to which all future Tax Compliance Information and requests should be addressed (Appendix B).
- The FATCA Annex 1 or 2 if applicable.

Please be sure to complete all forms accurately and return to BNP Paribas as soon as possible to avoid being classified as undocumented or recalcitrant Non-Financial Foreign Entity or a non-participating Foreign Financial Institution under the FATCA regulation.

You may send the completed form(s) by e-mail to the following address: [asd\\_ddteam@bnpparibas.com](mailto:asd_ddteam@bnpparibas.com).

If you have any questions or would like further information, please contact your Relationship Manager. BNP Paribas regrets that it is unable to provide any tax advice. If you have any specific tax queries, please contact your tax advisor.

Yours faithfully,

BNP Paribas SA, Netherlands Branch

## ENTITIES SELF-CERTIFICATION

### I – IDENTIFICATION

**Legal Name of entity**

**Country of incorporation or organisation**

**Permanent address**

Number, Street

Postal Code

City/Province/State

Country

**Mailing address**

*(Please complete if different to the address shown in section "Permanent Address" above, other than a P.O. Box address [unless this is your registered address] or a "Care of" address)*

Number, Street

Postal Code

City/Province/State

Country

### II – TAX RESIDENCY

Tax regulations require BNP Paribas SA and Subsidiaries to collect certain information on their client's tax status.

Please provide in the table below the list of ALL the Countries where the entity is resident for tax purposes and indicate its TIN (Taxpayer Identification Numbers). For Dutch tax purposes please fill the RSIN (Rechtspersonen Samenwerkingsverbanden Informatie Nummer) or the TIN.

COUNTRY/COUNTRIES OF TAX RESIDENCE	TAXPAYER IDENTIFICATION NUMBER(S) (TIN)*

\* Please indicate N/A if the Country of Tax Residence does not issue a TIN

If you were unable to obtain a TIN from your Tax authority, although your Tax Residence(s) issue(s) TINs, please state the reason below:

<b>Is the Entity incorporated, organized or resident in the US ?</b>	YES <input type="checkbox"/>	NO <input type="checkbox"/>
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**If Yes, please:**

- Additionally fill a W-9 IRS Form, and
- Indicate whether the entity is a:
  - a FATCA Specified US person  
*Please see User Guide for additional guidance and complete the FATCA Annex 1 if needed.*
  - a FATCA Non-specified US person

### III – FATCA AND AEOI STATUSES

Please indicate the status of the entity by ticking one single type of entity below (A, B , C or D) and provide the additional information required (where applicable) for the selected type.

**(A) Financial Institution**

**FATCA TYPE OF FINANCIAL INSTITUTION (PLEASE TICK ONLY ONE BOX)**

- US Financial Institution (US FI) (Please submit additionally an IRS W9 form)
- Foreign Financial Institution (FFI)
  - Registered FFI:
    - Participating FFI (Final Regulations environment)
    - Reporting Model 1 FFI (IGA 1 environment)
    - Reporting Model 2 FFI (IGA 2 environment)
 For any of the three types of Registered FFI above, please provide it's the Global Intermediary Identification Number ("GIIN") below :
   

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  - Non-Reporting IGA FFI (including IGA exempted pension funds)
   
Please provide the entity status allowing for an IGA exemption : \_\_\_\_\_
   
If you are an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA, provide your GIIN:
   

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  - Non-Participating FFI (NPFFI)
  - Other FFI (certified deemed-compliant FFI, sponsored FFI, FI with a Local Client Base...): Please submit additionally a W-8 series IRS Form

**Is the Entity An Investment Entity and managed by another Financial Institution ?** YES  NO

**If Yes, is the Entity located in a Non-Participating Jurisdiction? (see list in form guidance):** YES  NO

- **If Yes, then the Entity is considered as a Passive NFE under the AEOI and the Section IV and the Table in "Appendix A" must be completed.**

**(B) Entity exempted under FATCA and AEOI**

**TYPE OF EXEMPTED ENTITY**

- Corporation that is publicly traded or an affiliate of a publicly traded corporation
   
Please specify below one of the securities exchange upon which the stock is regularly traded :
   
\_\_\_\_\_
- Governmental entity (or their wholly owned Entities)
- Central Bank (or their wholly owned Entities)
- International Organisation (or their wholly owned Entities)

(C) Active Non-Financial Entity (Active NFE)

TYPE OF ACTIVE NFE (OTHER THAN (B))

- Active NFE by reason of income and assets
- Non-Profit Organisation
- Holding NFEs that are members of a nonfinancial group;
- Start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy; or
- Treasury Centres that are members of a nonfinancial group;

(D) Passive Non-Financial Entity (Passive NFE) (other than (A) and (B))

- Please complete Appendix A (List of Entity's Controlling Persons) according to Section IV below.
- If the Entity is a FATCA Direct reporting Passive NFFE, please provide its GIIN below :

-       -   -

If the Direct Reporting Passive NFFE does not have any GIIN, **please tick this box**  and submit additionally a W-8BEN-E IRS Form.

IV – INFORMATION ON CONTROLLING PERSONS

Using the table presented in **Appendix A**, please indicate the Controlling Persons of the Entity if it is any of the following:

- **Passive Non-Financial Entity (Status D of Section III)**  
*For Passive NFFE with US Controlling Person, please see User Guide for additional guidance and complete the FATCA Annex 2*
- **Investment Entity (A) meeting all the following criteria:**
  - It is an Investment entity whose gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets, **AND**
  - It is managed by a Financial Institution, **AND**
  - At least one of the countries of Tax Residence declared in section II is not an AEOI Participating Jurisdiction (see list in form guidance)

V – PRIVACY NOTICE AND CONFIDENTIALITY

In order to comply with its obligations under national laws and regulations and international tax information exchange agreements BNP Paribas SA and Subsidiaries, the data controller, may be required to collect, process and disclose information contained in this form and information regarding the entity's account(s) to the national tax authority or other competent authorities which may provide such information to the country or countries where the entity and/or Controlling Persons is/are resident for tax purposes.

The requested information is compulsory and failure to complete this form could mean that BNPPF SA/NV may not be able to process your application.

In accordance with Dutch Legislation, Controlling Persons may have a right of access, rectification and objection that may be exercised by writing to/contacting:

BNP Paribas SA, Netherlands Branch  
Attn. Due Diligence Team  
Herengracht 595  
1017 CE Amsterdam  
The Netherlands.

E-mail:

asd\_ddteam@bnpparibas.com

## VI - CERTIFICATION SECTION

[I or we] declare that [I or we] have examined the information on this form and that to the best of [my/our] knowledge and belief, it is true, correct and complete.

[I or we] undertake to notify BNP Paribas SA and Subsidiaries promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide BNP Paribas SA and Subsidiaries with a new self-certification within 30 days of such change in circumstances.

[I or we] acknowledge and agree to the collection, processing and disclosure of information contained in this form, including TINs of Controlling Persons issued by countries which are not considered as reportable as of the date hereof, and information regarding the entity's account(s) for the purposes indicated in Section V above.

[I or we] certify that [I or we] are authorized by law to disclose the information or that the entity has obtained consent of each Controlling Person, to the collection, processing and disclosure of his/her personal information indicated in Appendix A and undertake to inform each Controlling Person about his/her data protection rights as set out in Section V above.

Date: \_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

City: \_\_\_\_\_

Authorised representative 1	Authorised representative 2
First name and last name in block capitals:       Capacity in which acting:       Signature <sup>1</sup> :       <input type="checkbox"/> I certify that I am an authorised representative for the Entity documented in the present form	First name and last name in block capitals:       Capacity in which acting:       Signature <sup>1</sup> :       <input type="checkbox"/> I certify that I am an authorised representative for the Entity documented in the present form

<sup>1</sup> *If the representative authorised to sign is jointly authorised, then this form has to be signed by at least two of the jointly authorised representatives.*

### **Appendix A: List of Entity's Controlling Persons**

The list of Controlling persons to be listed in this table is detailed in the form guidance. Please add additional sheets if required.

<b>Last Name</b>	<b>First Name</b>	<b>Type of Controlling Person<sup>2</sup></b>	<b>Address</b>	<b>Date of birth (DD/MM/YYYY)</b>	<b>Place of birth</b>	<b>% Ownership (if applicable)</b>	<b>Country(ies) of tax residence (or citizenship if US)<sup>1</sup></b>	<b>TIN<sup>1</sup></b>

<sup>1</sup> Please list ALL the Controlling Persons Tax residencies and associated TIN.

<sup>2</sup> See list of type of Controlling Persons in form user guide and indicate the appropriate code.

## **Appendix B: Reporting Back Contact**

Please complete your Entity's Contact Person details to which all future Tax Compliance Information and requests should be addressed. The contact details are **mandatory** for statuses Active NFE, Passive NFE and Investment Entities considered as Passive NFE.

**Legal Name of entity**

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**Entity Registration Number**

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### **Contact Details**

First Name

--

Last Name

--

Department

--

Address

--

Postal Code

--

City/Province/State

--

Country

--

Email

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## **FATCA Annex 1 - Form of letter to be executed by a U.S. Specified Person within the meaning of the FATCA legislation**

For the attention of BNPP group (SA head office, including all of its branches and its existing subsidiaries<sup>1</sup>), the Group

We, undersigned [**company name, legal form, registered head office, registration references**]

Confirm that we are informed that the United States (US) tax authorities have enacted tax regulations which aim at fighting against tax evasion and apply to US legal entities outside the USA. In particular, a tax legislation<sup>2</sup> commonly named FATCA has been adopted on the 18<sup>th</sup> of March 2010 and imposes certain obligations on non US financial institutions, including [The Group], in relation to all accounts held by and transactions entered into with US persons.

Pursuant to these requirements, (i) due diligence and control processes need to be implemented for the purpose of identifying US legal entities subject to the US tax legislation ("US Client"), and (ii) a reporting mechanism on an ongoing basis in respect of these US Clients to the US tax authorities needs as well to be performed.

Such reporting will include information relating to the US Client (data such as name, address, TIN) and the relevant account(s) (account number, balances of cash and securities accounts, all transactions related to such account, etc.) and/or value of financial contracts.

In the absence of a valid banking secrecy/confidentiality waiver from any US Client or the remittance of any information required under US tax law, The Group may be compelled to (i) close the relevant account(s) and/or (ii) terminate the contractual relationship with the Client. In the meantime, the US tax authorities require The Group to withhold a tax on their behalf and for their account (at a rate of up to 30% operated by debit of the client's account or transaction flows).

As regards our account(s) or any transaction we may enter (or have entered) into with The Group, we hereby represent that we are fully aware of the tax and other regulatory requirements pertaining to the US Client status within the meaning of the FATCA legislation, and in particular, we are informed of the reporting and other updated information to be provided to the US tax authorities by The Group as above mentioned. We shall fully abide by, and comply with, such requirements. In particular, we undertake to provide The Group with updated information in case of any change of our status and with any document that may be relevant for FATCA purposes.

We hereby authorize The Group to debit the abovementioned withholding amounts in case of our non-compliance with the FATCA requirements.

We hereby accordingly waive our right to banking secrecy and confidentiality and authorize the Group to disclose and transfer within the group, or to the US tax authorities or any immediate payor, as long as required by the US statute of limitations, all information relating to our data and our accounts (account number, cash balances, securities accounts and detailed debit and credit, etc.); our transactions with [The Group] and/or our FATCA classification

This letter is governed by [French] law and any dispute in connection therewith shall be submitted to the exclusive jurisdiction of the [commercial court of Paris].

Yours sincerely

Place:

Date

Company name:

Represented by

Name, First name

Title

X

Signature

<sup>1</sup> listed in the User Guide

<sup>2</sup> Cf. the Foreign Account Tax Compliance Act (FATCA) provisions which are inserted in the Hiring Incentives to Restore Employment Act.

## **FATCA Annex 2 - Confidentiality Waiver for Passive NFFE with Substantial U.S. Owners or U.S. Controlling Person**

### **Form of letter to be executed by a US Owned foreign Legal entity within the meaning of the FATCA legislation**

For the attention of BNPP group (SA head office, including all of its branches and its existing subsidiaries<sup>3</sup>), the Group

We, undersigned

Company name: \_\_\_\_\_

Legal form: \_\_\_\_\_

Registered head office: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Registration references: \_\_\_\_\_

GIIN, LEI or other registration number

Confirm that we are informed that the United States (US) tax authorities have enacted tax regulations which aim at fighting against tax evasion and apply to US legal entities outside the USA as well as to US owned foreign entities (non-US entities which have one or more substantial US owners). For the purpose of this waiver, a substantial US owner is any person which, directly or indirectly, owns either (i) with respect to any corporation, more than 10 percent of the stock of such corporation (by vote or value), or (ii) with respect to any partnership, more than 10 percent of the profits interests or capital interests in such partnership.

In particular, a tax legislation<sup>4</sup> commonly named FATCA has been adopted on the 18th of March 2010 and imposes certain obligations on non US financial institutions, including the Group, in relation to all accounts held by and transactions entered into with US persons and/or US owned foreign legal entities.

Pursuant to these requirements, (i) due diligence and control processes need to be implemented for the purpose of identifying US owned foreign entities ("Client") together with the relevant substantial US owner(s), and (ii) a reporting mechanism on an ongoing basis in respect of these Clients or the relevant substantial US owner(s) to the US tax authorities needs as well to be performed.

Such reporting will include information relating to the substantial US owner(s) (data such as name, address, TIN) and the relevant account(s) of the Client (account number, balances of cash and securities accounts, all transactions related to such account, etc.) and/or value of financial contracts.

In the absence of a valid banking secrecy/confidentiality waiver from the Client (including the confirmation by the client that the substantial US owner(s) has/have given their express consent to the reporting to the US tax authorities) or the remittance of any updated information required under US tax law, the Group may be compelled to (i) close the relevant account(s) and/or (ii) terminate the contractual relationship with the Client. In the meantime, the US tax authorities may require the Group to withhold a tax on their behalf and for their account (at a rate of up to 30% operated by debit of the Client's account or transaction flows).

As regards our account(s) or any transaction we may enter (or have entered) into with the Group, we hereby represent that we are fully aware of the tax and other regulatory requirements pertaining to the US Client status within the meaning of the FATCA legislation, and in particular, we are informed of the reporting and

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<sup>3</sup> listed in User Guide to Confidentiality Waivers

<sup>4</sup> Cf. the Foreign Account Tax Compliance Act (FATCA) provisions which are inserted in the Hiring Incentives to Restore Employment Act and the related tax instructions.

other updated information to be provided to the US tax authorities by the Group as above mentioned. We shall fully abide by, and comply with, such requirements.

In particular, we undertake to provide the Group with updated information in case of any change of our status and with any document that may be relevant for FATCA purposes including with regard to the substantial US owner(s). We hereby authorize the Group to debit the abovementioned withholding amounts in case of our non-compliance with the FATCA requirements.

We hereby accordingly waive our right to banking secrecy and confidentiality and authorize the Group to disclose and transfer within the Group, or to the US tax authorities or any immediate payer, as long as required by the US statute of limitations, all information relating to our data and our accounts (account number, cash balances, securities accounts and detailed debit and credit, etc.); our transactions with the Group and/or our FATCA classification, and all the information relating to the substantial US owner(s).

We hereby declare and warrant that our substantial US owner(s):

- 1- is (are) duly informed of the FATCA legislation, and,
- 2- has (have) given us its (their) express consent, if relevant and in accordance with the relevant applicable data protection and/or professional secrecy legislation, for its (their) data (e.g. name, address, TIN) and relevant documentation and/or information to be collected and reported to the IRS for FATCA purposes.

Furthermore, we undertake to provide the Group upon request with the original or duly certified copy (ies) of the aforementioned documentation and/or information, including the aforementioned consent(s) with respect to our current and future substantial US owner(s).

The undertakings referred to in this waiver apply with regard to any current and subsequent substantial US owners.

This letter is governed by banking secrecy/confidentiality law(s) applicable to any contractual transaction impacted by a FATCA obligation and any dispute in connection therewith shall be submitted to the exclusive jurisdiction of the competent court as determined by such relevant banking secrecy/confidentiality law.

Yours sincerely,

Place: \_\_\_\_\_ Date \_\_\_\_\_

Company name: \_\_\_\_\_

Represented by \_\_\_\_\_

Name, First name \_\_\_\_\_

Title \_\_\_\_\_

X \_\_\_\_\_

Signature