



Self-certification for entities – tax reporting

Version May 2023

Please note that the word "entity" is used in this form to refer to all kinds of organisations or business forms named throughout the same.

All entities must state where they are tax resident and provide the identification number used by the tax authorities of their home jurisdiction if they are domiciled abroad (the tax identification number, or TIN).

Tax reporting must include information about beneficial owners if the entity is an investment entity that is domiciled in a country that has not committed to implementing the CRS, or a passive entity, see 3.1 B and 3.3.

Important! We kindly ask you to answer all the questions in the parts the entity needs to fill in. Entities which do not complete all the questions or do it with wrong information will be regarded as reportable for FATCA/CRS purposes

Part 1. Information about the entity

Name of entity	
Country of incorporation	
Business address (physical address, not post office box or C/O address) Please fill in street, city, postcode and country	
Head office address (if different from the above)	

PART 2. Tax residency

Please note that in most cases entities are tax resident in just one country. If the entity is tax resident in several countries, or in no countries, or has multiple tax identification numbers (TINs), please read the guidance on these concepts.

Please specify the country/countries in which the entity is tax resident and the entity's TIN in the table below.

Country	TIN	Reason why TIN is not specified

If the entity is tax-resident in the US, please provide the following:

- Copy of a completed IRS W-9 form
- If the entity is a non-specified US person (i.e., a US person exempt from reporting), provide the exempt code:

For entities established in a country listed on DNB's AML Tax List (click [here](#) to see the list), please respond to the following:

The country/countries from which the <u>place of effective management</u> is exercised	
Does the entity have a tax reporting obligation for its global income to the tax authorities in any country?	<input type="checkbox"/> Yes, in (country): <input type="checkbox"/> No. Please elaborate:

You may click [here](#) to read the guidance on tax residency/domicile. Please note that DNB Bank ASA may require more information or documentation from the entity to clarify information about the entity's tax residency.

PART 3. FATCA and CRS classification of entities

If the entity is not a [financial institution](#), section 3.1 does not need to be completed. Please go to section 3.2.

3.1 Financial institutions

The definition of financial institution under FATCA and the CRS is divided into the following four subcategories: [depository institutions](#), [custodial institutions](#), [specified insurance companies](#) and [investment entities](#). An entity that meets the criteria for one or more of these subcategories will be considered a financial institution. Please note that if you qualify as a financial institution under this Part 3.1, you do not need to fill out Part 3.2. or 3.3.

3.1.A FATCA status (for non-US financial institutions only)

Please select one of the options for FATCA status and attach a completed US IRS [W-8 BEN-E](#) or [W-8IMY](#) form. See guidance for the definition of [‘financial institution’](#) under FATCA.

<input type="checkbox"/>	Participating non-US Financial Institution, with the following Global Intermediary Identification Number (GIIN) :
<input type="checkbox"/>	Model 1 or Model 2 IGA Reporting non-US Financial Institution, with the following GIIN:
<input type="checkbox"/>	Non-Reporting non-US Financial Institution, with the following GIIN (if required in W8 form):
<input type="checkbox"/>	Non-Participating non-US Financial Institution
<input type="checkbox"/>	The entity has a different status under FATCA, which is the following:

If the financial institution cannot provide its GIIN, please state the reason for this:

3.1.B CRS status (for US and non-US financial institutions)

Please select one of the options below. Click on the various options for guidance explaining all [terms below](#)

<input type="checkbox"/>	<p>An investment entity for which the management of the entity’s assets has been outsourced in whole or in part to another financial institution, and the entity is resident in a country that has implemented the CRS</p> <p><i>Please go directly to Part 5 (“Signature”)</i></p>
<input type="checkbox"/>	<p>An investment entity for which the management of the entity’s assets in whole or in part is carried out by another financial institution, and the entity is domiciled in a country that has not implemented the CRS</p> <p><i>Please go directly to Part 4 (“Beneficial Owners”)</i></p>
<input type="checkbox"/>	<p>A depository institution, custodial institution, specified insurance company or investment entity not covered by the above categories.</p> <p><i>Please go directly to Part 5 (“Signature”)</i></p>

3.2 Non-financial institutions

Please select **one** of the options for FATCA and CRS status below. You may [click on the various options below for guidance explaining all the terms](#). If the entity qualifies for several categories, choose the one which appears first in the list below. If it does not qualify for any of these categories under 3.2, please go to Part 3.3.

<input type="checkbox"/>	<p><u>Governmental entity</u></p> <p>Governmental entity includes entities which are wholly owned or controlled by another governmental entity (directly or through other controlled entities).</p>
<input type="checkbox"/>	<p><u>An intergovernmental or supranational organisation</u></p>
<input type="checkbox"/>	<p><u>Listed company</u> (or a company that is <u>an affiliate of a listed company</u>)</p> <p>For FATCA/CRS, a company qualifies for being considered “listed” when shares are regularly traded on an established securities market and fulfils the following requirements:</p> <ul style="list-style-type: none"> • The securities market where the shares are traded must be officially recognised and supervised by a governmental authority where the market is located, and must have an annual volume of trade of over USD 1 billion for each of the three previous calendar years • Shares are considered “regularly traded” if a meaningful volume of shares is continuously traded. See guidance for details. <p>Please state:</p> <ul style="list-style-type: none"> • Name of listed company and International Securities Identification Number (ISIN): • Securities market:
<input type="checkbox"/>	<p><u>Non-profit organisation</u></p>
<input type="checkbox"/>	<p><u>Treasury centre</u></p> <p>This is an entity that finances and hedges transactions for an entity in the same group that is not a financial institution.</p> <p><u>NB! A treasury center or group entity that e.g. hedges for foreign exchange risk on behalf of related entities of a financial group may qualify as an investment entity. Check the definition of “investment entity”. In such a case, you must complete part 3.1.B.</u></p>
<input type="checkbox"/>	<p><u>Holding company</u> that owns or provides financial services to one or more subsidiaries that do not engage in activities as a financial institution</p> <p><u>NB! A company owning shares in other entities may qualify as an “investment entity” if the conditions are fulfilled. In such a case it cannot be classified as a “Holding Company” in this section 3.2. Check the definition of “investment entity”. For example, holding companies providing services as private equity funds or any investment vehicle whose purpose is to acquire or fund companies and hold interests in those companies as capital assets for investment purposes will be considered “investment entities”. Such entities must complete Part 2. of this form.</u></p>
<input type="checkbox"/>	<p><u>Company undergoing liquidation or reorganisation</u></p> <p>Start-up company established less than 24 months ago and</p> <ul style="list-style-type: none"> • that invests capital in assets to conduct other activity than as a financial institution, and • that is not conducting any business activity and has not done so previously. <p>Note! “Start-up company” can not be clicked if the entity qualifies for another category under 3.2. above. Note! After the customer relationship is established and the entity no longer is a start-up, you must contact DNB to <u>update the information</u>.</p>

If your entity qualifies for any option under 3.2. above, [please go directly to Part 5 \(“Signature”\)](#)

3.3 Non-financial institutions that do not fall under the categories set out in 3.2 above

Please select one of the options below, depending on whether the entity qualifies for an “active” or “passive” entity status according to the definitions below:

Active entity

- Less than 50 per cent of the entity’s gross income in the previous fiscal year consisted of passive income; **and**
- Less than 50 per cent of the entity’s assets in the previous fiscal year were passive assets (including cash investments)

Please go directly to Part 5 (“Signature”)

Passive entity

- 50 per cent or more of the entity’s income consists of **financial income**; **and/or**
- 50 per cent or more of the entity’s assets consist of securities or cash investments

Please go to Part 4 (“Beneficial Owners”)

Part 4. Beneficial owners

You are asked to state the information below about the entity's beneficial owners.

Beneficial owners are natural persons who, alone or together with close family members, ultimately own (directly or indirectly) 25 % or more of the outstanding shares or controls more than 25 % of the total numbers of votes in the entity. Natural persons who also exercise the right to designate or depose more than half of the entity's board members or similar, are also viewed as a beneficial owner according to the Norwegian Anti-Money Laundering Act. In trusts, all the following persons are regarded as beneficial owners regardless of the control they exercise in the trust and its assets: the settlor, the trustee, the protector and the beneficiaries. For trusts, if any of the latter are entities/legal persons, the beneficial owners of such legal persons would be seen as beneficial owners of the trust according to the Norwegian AMLA.

Please note that it is not necessary to provide information concerning whether the beneficial owner is a US citizen and/or a tax resident in the US if the entity is domiciled in the US or it is a financial institution/investment entity.

Beneficial owner 1	
First and last name	
Permanent address (street, city, postcode and country)	
Is the beneficial owner a US citizen?	No <input type="checkbox"/> Yes <input type="checkbox"/> Please provide US TIN: If TIN cannot be provided, please give the reason for this:
In which countries is the beneficial owner tax resident?	Country: TIN: If TIN cannot be provided, please give the reason for this: Country: TIN: If TIN cannot be provided, please give the reason for this:

Beneficial owner 2	
First and last name	
Permanent address (street, city, postcode and country)	
Is the beneficial owner a US citizen?	No <input type="checkbox"/> Yes <input type="checkbox"/> Please provide US TIN: If TIN cannot be provided, please give the reason for this:
In which countries is the beneficial owner tax resident?	Country: TIN: If TIN cannot be provided, please give the reason for this: Country: TIN: If TIN cannot be provided, please give the reason for this:

Beneficial owner 3

First and last name	
Permanent address (street, city, postcode and country)	
Is the beneficial owner a US citizen?	No <input type="checkbox"/> Yes <input type="checkbox"/> Please provide US TIN: If TIN cannot be provided, please give the reason for this:
In which countries is the beneficial owner tax resident?	Country: TIN: If TIN cannot be provided, please give the reason for this: Country: TIN: If TIN cannot be provided, please give the reason for this:

Beneficial owner 4

First and last name	
Permanent address (street, city, postcode and country)	
Is the beneficial owner a US citizen?	No <input type="checkbox"/> Yes <input type="checkbox"/> Please provide US TIN: If TIN cannot be provided, please give the reason for this:
In which countries is the beneficial owner tax resident?	Country: TIN: If TIN cannot be provided, please give the reason for this: Country: TIN: If TIN cannot be provided, please give the reason for this:

Part 5. Signature

The person signing this form must be an authorised signatory with power to bind the entity.

Place:	Date:
Signature:	Full Name and title
Signature:	Full Name and title
Signature:	Full Name and title

Consent to sharing information within DNB

I consent to DNB sharing or transferring the information contained in this form to the various business areas within DNB Bank ASA and to the entities in the DNB Group (i.e., its branch offices, subsidiaries or representative offices), but only to the extent necessary for the specific purpose of ensuring compliance with DNB’s legal obligations under the FATCA/CRS rules, and legislation under local laws and regulations.

Yes **No**



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Appendix to self-certification form - Guidance and various definitions

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This appendix is only intended to provide general guidance concerning certain definitions and concepts under the FATCA/CRS rules and legislation. DNB Bank ASA does not guarantee that the information is correct or exhaustive. The information should therefore not be considered or used as legal, financial, commercial, tax or accounting advice.

Customers have an independent responsibility for ensuring that they have a correct understanding of the rules and legislation and for

seeking tax advice if necessary. DNB Bank ASA makes no commitment to update the information. The customer is responsible for following up any changes and updates that may occur.

DNB Bank ASA does not assume any liability for any direct or indirect losses arising from the interpretation and/or use of the information in this Appendix.

Affiliated entity

An entity is considered to be affiliated to another entity if one of the entities controls the other, or the entities are under common control. An entity is considered to be under the control of another entity when direct or indirect ownership exceeds 50 per cent of the entity's voting rights and value.

Mutual funds and alternative investment funds are considered to be affiliated entities if they are under joint management, and the fund manager performs customer due diligence on whether the account holders and beneficial owners are resident for tax purposes in other countries pursuant to the applicable FATCA/CRS legislation.

AML Tax List

A-B	C-I	J-N	P-S	T-W
American Samoa	Cayman Islands	Jersey	Panama	Trinidad and Tobago
Anguilla	Cook Islands	Liberia	Samoa	Turks and Caicos Islands
Antigua and Barbuda	Dominica	Liechtenstein	Seychelles	United Arab Emirates
Bahamas	Fiji	Maldives	St. Vincent and the Grenadines	Vanuatu
Bahrain	Guam	Malta	St. Kitts and Nevis	Virgin Islands (US and British)
Barbados	Guernsey	Marshall Islands		Wallis and Futuna Islands
Belize	Grenada	Mauritius		
Bermuda	Isle of Man	Montserrat		

Custodial institution

Defined as an entity that holds or manages financial assets and related financial services for the account of others. Nevertheless, this does not apply when less than 20 per cent of the entity's income is attributable to the holding and management of financial assets and related financial services over the past three accounting years, or since the entity's establishment, if this period is shorter.

Securities in a security accounting a security depository maintained by an external registrar, are considered to be held or managed by the registrar, not by the securities depository.

Depository institution

Defined as entities, including e-money institutions, that accept deposits in the ordinary course of banking activities or similar business operations, as well as entities that offer credit or allow a customer to pay in an amount that exceeds the outstanding amount without this immediately being repaid to the customer.

Entity in liquidation or reorganisation

Entities are in liquidation or reorganisation when they have not been financial institutions for the last five years and have no intention of recommencing operations as a financial institution.

Financial institution

Under FATCA/CRS, there are four types of institution that fall under the definition 'financial institution':

- [depository institutions](#) — receive deposits as part of ordinary banking or similar business activities
- [custodial institutions](#) — hold financial assets for the account of others as a substantial portion of their business
- [investment entities](#) — asset managers and mutual funds and other entities that invest mainly in financial assets on behalf of customers, or that are under the professional management of another financial institution
- [specified insurance companies – life insurance companies \(or their holding companies\) that issue, or are obligated to make payments in respect to, a cash value insurance contract or an annuity contract.](#)

GIIN

GIIN is short for Global Intermediary Identification Number. A GIIN is the identification number assigned to a non-US financial institution by the US tax authorities (IRS) upon registration at the IRS.

Governmental entity

Governmental entities include:

- governments of countries, federal states, provinces, counties, municipalities, etc;
- embassies;
- entities wholly owned and controlled by governmental entities, directly or through other controlled entities (the requirements relating to profit and assets below also apply to entities owned or controlled by governmental entities).

Requirements:

- Profits from the governmental entity must be assigned to the entity itself, or the country, without any of the income benefiting private individuals. Income is considered to benefit private individuals if it is linked to a governmental entity that carries out commercial business operations, such as a commercial banking business, and that offers financial services to private individuals.
- The entity's assets are transferred to one or more governmental entities on liquidation or dissolution.

Holding company

A holding company is defined as an entity that primarily owns or provides financial services to one or more subsidiaries that do not engage in activities as a financial institution. For the requirement to be met, at least 80 per cent of the company's operations must be of this kind.

Entities do not qualify as holding companies under FATCA/CRS when their purpose is to:

- acquire or finance companies and
- then retain the ownership interests for investment purposes

In liquidation or reorganisation

An entity is defined as being in liquidation or reorganisation of its assets if it has not been a financial institution for the last five years and has no intention of recommencing operations as a financial institution.

Investment entity

Defined as entities for which more than 50 per cent of their gross income for the last three accounting years comes from one or more of the following activities or operations, performed as business activities for or on behalf of a customer:

- trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities or commodity futures trading
- individual and collective portfolio management
- other forms of investing, administering, or managing funds, money, or financial assets on behalf of other persons

Investment entity that is managed by another investment entity or financial institution

Defined as entities whose gross income is primarily attributable to investing, reinvesting or trading in financial assets, and that is governed, managed or otherwise led by an entity that meets one or more of the conditions mentioned above.

CRS: investment entities in this category that are established in the countries that have not entered into a CRS agreement with Norway must fill in Part 3 of [Appendix III: Beneficial owners, representatives and account signatories](#) on their beneficial owners.

The following countries are considered to have entered into an agreement with Norway implementing the CRS: Albania, Andorra, Anguilla, Antigua and Barbuda, Argentina, Aruba, Australia, Barbados, Belgium, Belize, Bermuda, Brazil, British Virgin Islands, Bulgaria, Canada, Cayman Islands, Chile, Colombia, Cook Islands, Costa Rica, Curacao, Denmark, Estonia, Finland, France, the Faroe Islands, Ghana, Gibraltar, Grenada, Greenland, Guernsey, Greece, India, Indonesia, Ireland, Iceland, Isle of Man, Israel, Italy, Japan, Jersey, China, Korea, Croatia, Cyprus, Latvia, Liechtenstein, Lithuania, Luxembourg, Malaysia, Malta, Marshall Islands, Mauritius, Mexico, Monaco, Montserrat, Nauru, The Netherlands, New Zealand, Niue, Poland, Portugal, Qatar, Romania, Russia, St. Kitts and Nevis, Saint Lucia, Saudi Arabia, St. Vincent and the Grenadines, Samoa, San Marino, Seychelles, Singapore, St. Maarten, Slovakia, Slovenia, Spain, Switzerland, Sweden, South Africa, Czech Republic, Turks and Caicos Islands, Turkey, Germany, UK, Hungary, Uruguay and Austria. See the OECD website for an updated list.

Intergovernmental or supranational organisation

Covers organisations that:

- are comprised primarily of governments;
- have in effect a headquarters agreement or similar agreement with other countries; and
- do not have income that benefits private individuals.

Examples:

- International Monetary Fund
- The World Bank
- The International Bank for Reconstruction and Development

Non-profit organisation

The entity must:

- be established as a foundation (or similar), in the jurisdiction where the account holder is resident, exclusively for religious, charitable, scientific, artistic, cultural, or educational purposes
- be regulated and exempt from income tax under the legislation of its jurisdiction of residence
- not have shareholders or members who have a proprietary or beneficial interest in the income or assets of the account holder
- pursuant to the applicable law or from the memorandum of association, the entity's income or assets may only be used for the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased
- on its liquidation or dissolution, all of its assets must be distributed to another non-profit organisation or governmental entity, in accordance with the applicable laws of its jurisdiction of residence or its memorandum of association (or other formation documents).

Passive income/assets

Passive income/assets include:

- dividends and similar payments;
- interest income;
- rental income and royalties, other than rental income and royalties from active business operations conducted in full or in part by the entity's employees;
- annuities;
- net gains from the sale or exchange of financial products that give rise to passive income as described above;
- net gains from transactions in financial products (including futures, forwards, options and similar transactions);
- net currency gains;
- net income from financial instruments that result in the payment of amounts from one party to another at given intervals, calculated on the basis of a specific index for a nominal value in exchange for a specified fee or a promise to pay an equivalent amount (swap);
- amounts received from a cash value insurance contract;

Place of effective management

Under tax laws in some countries, entities are tax resident in the countries where the entities are established, registered or domiciled. Other countries disregard these 'formal' criteria and set out that the entities are tax resident in the country where their 'effective management' (hereafter 'EM') takes place. Some countries (such as Norway) use both criteria, and set out that entities are tax resident in these countries if they are established or registered there, or if they are established or registered abroad but their EM is carried out from there.

National legislation

There is no single definition of place of effective management ('place of EM'); it varies from country to country. But there are two main approaches: (1) the Anglo-American approach, which focuses on the country where the entity's strategic management makes decisions (this is not necessarily the country where board meetings are held); and (2) the continental European approach, which focuses on the country where the day-to-day management takes place. Both approaches require consideration of all facts and circumstances in order to determine the place of EM.

Further guidance for understanding the definition of place of EM can be found in the 'residence' articles of the OECD Model Tax Convention (the UN Model Taxation Convention takes a similar approach) and in international case law.

OECD Model Tax Convention

The OECD Model Tax Convention states that the place of EM is where the most important governance and commercial decisions required for the performance of the entity's operations as a whole are generally taken. The OECD commentary stresses that all relevant facts and circumstances must be taken into account before determining the country where EM is carried out. In particular, the following factor should be considered:

- the place where board meetings (or meetings of the entity's equivalent decision-making body) are usually held;
- the place where the CEO and other senior management usually perform their functions;
- the place where the day-to-day management is carried out;
- the place where the head office is located

International case law

International case law that has analysed conflicts over tax residency also provide guidance on elements that must be included in the definition of place of EM. Some common elements of this kind of international case law include considering the following:

- the place where the highest level of management in the entity is actually carried out;
- whether the board or a board member is in fact acting on behalf of others, i.e., if he or she make decisions on the basis of another person's instructions, or without having the qualifications or the (necessary) information required for making such decisions.
- The country where the day-to-day management is carried out, as this is seen as crucial in certain countries – in these countries, the place where board meetings or the annual general meeting are held is to be disregarded

Although the OECD and international legislation provide guidance on the typical factors that are considered by different countries when determining the place of EM, the concrete assessment of the place of EM must be made in accordance with national legislation in the country concerned and its case law.

Publicly listed company (publicly traded company)

For FATCA/CRS, a company qualifies as publicly listed or traded when its shares are regularly traded on an established securities market, or the entity is an affiliate (i.e., related by ownership greater than 50 %) of the latter

The securities market (where the shares are traded) must be considered 'established'. In other words, the securities market:

- must be officially recognised and supervised by a governmental authority where the market is located
- must have had an annual volume of trade of over USD 1 billion for each of the three previous calendar years

Shares are considered regularly traded if a meaningful volume of shares is continuously traded. Requirements:

- each class of shares were traded for at least 60 trading days in the previous calendar year, and
- the total volume of trading in the year amounted to at least 10 per cent of the average number of shares in each share

Specified insurance company

Defined as insurance companies and the holding companies of insurance companies that either issue or are obligated to make payments in accordance with a cash value insurance contract, or in accordance with a pension agreement, an annuity, or other agreement, when the payment period is fully or partially determined under reference to the life expectancy of or one or more natural persons.

Other entities than insurance companies are only covered if their gross income from insurance, reinsurance, pension agreements and annuities exceeded 50 per cent of their gross income in the previous fiscal year, or if the total value of assets associated with such agreements exceeded 50 per cent of their total assets at some point during the previous fiscal year.

Start-up company

Start-up companies are entities that:

- were established **less than 24 months** ago;
- invest capital in assets to conduct business other than as a financial institution; and
- are currently not operating a business (and have previously not operated a business).

Tax residency/domicile

Concerning the concept of 'tax residency/domicile':

- For companies or entities, there are two general principles for determining which country they are tax resident in: (1) the country where the company/entity is established or registered; and (2) the country where the company's/entity's [effective management is located](#). Countries may use one of the principles or combinations of the two to determine which entities are tax resident in their jurisdiction. Norway uses both principles. Entities are considered to be tax resident in Norway if they are established in the kingdom, or – if established abroad – if the effective management (at the board/day-to-day management level) takes place in or from Norway.

When an entity is tax resident in a country, it will usually report all its global income (i.e. income earned in other countries) and pay tax on this global income (not just income earned in the country concerned) to the country in which it is tax resident. Generally, this country will grant credit to the entity for the tax paid in other countries on income earned abroad.

- You can find guidance on various rules that determine tax residency in different countries on the OECD website: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>.
- A partnership or an entity that does not have any tax residency will be considered to be tax resident in the country where it has its 'effective place of management'.

Entities and persons are usually tax resident in one country. If you are unsure about the entity's tax residency, seek advice from a tax adviser or contact the tax authorities in the country concerned.

Note! Country of tax residency vs. other countries where an entity pays tax:

Although an entity is normally only tax resident in one country, it may be obliged to pay tax to other countries where it has assets, employees or operations on income earned abroad. For example, an entity may pay tax in other foreign countries if it receives from such countries income from dividends, interest, royalties, rental income, gains or services fees, or if it operates business or owns wealth/assets there.

TINs

What is a TIN?

- The abbreviation TIN stands for 'Tax Identification Number' and is a unique number that the tax authorities assign to both private individuals and businesses for identification purposes. In Norway, an entity's organisation number corresponds to its TIN.
- Authorities outside Norway use different identification numbers to identify entities. The account holder must specify the entity's foreign identification number, so that the tax authorities where the entity is tax resident can link the account information to the entity. For example, the tax authorities in Denmark use a CVR number, the authorities in Canada use a Business Number (BN) and the authorities in France use numéro SIREN as identification numbers. Identification numbers of this kind are often referred to as TINs. A VAT number issued by an authority of a country outside Norway is not generally considered a TIN, unless such a number is the one used to file the annual corporate income tax return. For private individuals, TINs are usually their national identity number.
- Not all countries use identification numbers of this kind. See the website of the US tax authorities, the Internal Revenue Service (IRS), for information on the countries that do not issue a TIN:
<https://www.irs.gov/businesses/corporations/list-of-jurisdictions-that-do-not-issue-foreign-tins>

Which TIN should be specified in the self-certification?

Although entities are normally only tax resident in one country, they may be obliged to pay tax to other countries where they have assets, employees or operations. For example, entities may pay tax in other countries if they receive dividends, interest, royalties, rental income, gains or services fees from payors established in other countries, or if they have business or wealth/assets in other countries. A company can therefore have a TIN from several countries.

Note! It is only the TIN issued by the country in which the entity is tax resident that is to be specified in the self-certification. Other TINs (issued by authorities in other countries where the entity pays tax for another reason) are not relevant and are not to be used.

TIN format

Every country has its own format for TINs, e.g. organisation number (Norway), UTR, (UK), CVR number (Denmark). To find out which TIN format the country in which the entity is tax resident uses, see:

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

Treasury centre

Defined as an entity that primarily engages in financing and hedging transactions with, or for, related entities that are not financial institutions, for:

- risk management in connection with changes in the price or currency of assets in the group;
- cash pooling of trial balances in the group.

US tax residency/exempt codes

On form W-9, see FATCA reporting codes A-M on line 4. The following codes identify not specified US persons that are exempt from FATCA reporting:

- A— An organization exempt from tax under section 501 (a) or any individual retirement plan as defined in section 7701(a)(37)
- B— The United States or any of its agencies or instrumentalities
- C— A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D— A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1 (c)(1)(i)
- E— A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F— A dealer in securities, commodities, or derivative financial instruments (including National principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G— A real estate investment trust
- H— A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I— A common trust fund as defined in section 584(a)
- J— A bank as defined in section 581
- K— A broker
- L— A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M— A tax exempt trust under a section 403(b) plan or section 457(g) plan

W-8BEN-E and W-8IMY

Please note that forms W-8BEN-E and W-8IMY must be attached when required in the self-certification, but that they cannot replace this self-certification. The self-certification must be filled in full.

We recommend that you read the instructions for W-8BEN-E and W-8IMY carefully. These can be found on the IRS website. The link to the latest versions from October 2021 can be found here:

for W-8BEN-E <https://www.irs.gov/pub/irs-pdf/iw8bene.pdf>.

for W-8IMY <https://www.irs.gov/pub/irs-pdf/iw8imy.pdf>

Please note that the entity itself is responsible for making sure that the latest versions of the forms are filled out.