



CLIENT DECLARATION FOR FATCA AND CRS PURPOSES (NON-FINANCIAL CLIENTS)

Registered name of the corporate entity: _____ Client ID: _____

Part 1 | FATCA STATUS STATUTORY DECLARATION(US FOREIGN ACCOUNT TAX COMPLIANCE ACT)

Disclaimer: This form is not intended for Financial Institutions neither financial license holding nor financial license exempt. Therefore a legal entity with FATCA status of Foreign Financial Institution (FFI) cannot make status declaration here.

On behalf of the legal entity/corporation:

I/We declare our FATCA status (Chapter 4 of the US Internal Revenue Code) to be:

Publicly traded Non-Financial Foreign Entity (NFFE) or NFFE affiliate of publically traded Corporation

- The entity is a foreign corporation that is not a financial institution.
- The name of the entity, the stock which is regularly traded on an established securities market, is _____ and ;
- The name of the securities market on which the stock is regularly traded is _____
- The ISIN number of the shares regularly traded on the securities market is _____

Active Non-Financial Foreign Entity (NFFE)

- The entity is a foreign corporation that is not a financial institution.
- Less than 50% of the entities gross income for the preceding income calendar year is Passive Income¹, and
- Less than 50% of the assets held by the entity are assets that produce or are held for the production of Passive Income (calculated as a weighted average of the percentage of passive assets measured quarterly)

Passive Non-Financial Foreign Entity (NFFE)

- The entity is a foreign corporation that is not a financial institution.
The entity has no substantial U.S. owners², or
The entity has the following substantial U.S. owners:

1. US Person:	Direct or indirect holding percentage (above 25 percent): _____ Name: _____ TIN: _____ Address: _____
2. US Person:	Direct or indirect holding percentage (above 25 percent): _____ Name: _____ TIN: _____ Address: _____
3. US Person:	Direct or indirect holding percentage (above 25 percent): _____ Name: _____ TIN: _____ Address: _____

Note: If the entity/corporation's FATCA Status is not NFFE in one of the listed forms above, the entity/corporation's FATCA Status must be declared in a separately provided Form W-8BEN-E or in a FFI declaration.

1. Passive Income is generally defined as: dividends, interest, rents, royalties, annuities, and certain other forms of passive income, see Form W-8-BEN-E for further definition.

2. Substantial U.S. owners are generally defined as: a US owner with directly or indirectly, more than 25 percent of the entity stock (by vote or value), as defined in the U.S. Treasury FATCA Regulations section 1.1473-1(b). In some jurisdictions, the threshold for reportable holdings may exceed 25 percent. For that purpose the exact percentage shareholding is needed.

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PART 2 | CLAIM FOR US TAX TREATY BENEFITS – US WITHHOLDING TAX TREATY STATEMENT

(Only for non-individual Entities/Corporates)

Entities/corporations in jurisdictions that have concluded a tax treaty with the U.S. may under the provisions of such tax treaty be eligible for reduced rates on withholding taxes on income derived from sources in the U.S. The applicability of treaty benefits, however, depends on whether the recipient meets the provisions in the specific tax treaty, including any limitation of benefits provisions. It is your responsibility to ensure that such provisions are met. Please consult with your tax advisor on treaty benefit issues.

Please tick off the below declaration if you want to claim tax treaty benefits:

(Company name:) _____ meets all the provisions of the Tax Treaty between US and _____ (country) that are necessary to claim a reduced rate of withholding, including any limitation on benefits provision, and derives the income within the meaning of section 894 of the US Internal Revenue Code, and the regulations thereunder, as the beneficial owner. The following are types of limitation on benefits provisions that may be included in the applicable tax treaty (click only one):

- | | |
|--|--|
| Government | Company that meets the ownership and base erosion test |
| Other tax exempt organization | Publicly traded corporation |
| Subsidiary of publicly traded corporation | Company that meets the derivative benefits test |
| Tax exempt pension trust or pension fund | |
| Company with an item of income that meets active trade or business test | |
| Favorable discretionary determination by the U.S. competent authority received | |
| Other (specify Article and paragraph) _____ | |

PART 3 | CRS (COMMON REPORTING STANDARD IN OECD CONTEXT)

For the purpose of CRS due diligence and reporting requirements imposed on Saxo Bank, please provide the entity's CRS information below.

I/We declare that:

The entity's/corporation's CRS classification is identical to the FATCA status.

The entity's/ corporation's CRS classification is not identical to the FATCA status. The entity's CRS status is: _____

If the entity's/corporation's CRS status is Passive NFE, please indicate the name of any Controlling Person(s) of the entity/corporation:

Name	Country of tax residence	Address	TIN

Please attach a separate document if further controlling persons.

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Only complete this section if the entity is tax resident in more/other countries than the country of registered address:

Country of residency	Address	TIN	No TIN available (x)

Please attach a separate document if further countries of residency.

PART 4 CERTIFICATION

By signing this form I/we consent to the below disclosure:

- The information may be disclosed for the purposes of meeting regulatory requirements (incl. in pursuance of the Danish Act on Measures to Prevent Money Laundering), conducting risk management, providing and executing investment advice, investment services and other services offered by the Saxo Bank Group*, marketing and administering my client relationship

I declare under penalties of perjury that the information given in part 1 and 2 of this form to the best of my knowledge is true, correct and complete.

I further certify under penalties of perjury that:

- The entity identified in Part 2 is not a US person
- The income to which this form relates is: (a) not connected with the conduct of a trade or business in the United States, (b) connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person. A foreign person includes a foreign corporation, a foreign partnership, a foreign trust, a foreign estate, and any other person that is not a U.S. person. It also includes a foreign branch or office of a U.S. financial institution or U.S. clearing organization if the foreign branch is a qualified intermediary (QI). Generally, a payment to a U.S. branch of a foreign person is a payment to a foreign person.

Further, I agree that I will submit a new form within 30 days if any certification given in this form becomes incorrect.

Signature _____

Name _____

Date _____

I certify that I have authorization to sign on behalf of the above.

THE SPECIALIST IN TRADING AND INVESTMENT

SAXO BANK | Philip Heymans Allé 15 | DK 2900 Hellerup | Denmark | Telephone +45 39 77 40 00
Reuters Dealing Code: SAXO | Web: www.home.saxo

