



CLIENT DECLARATION FOR FATCA AND CRS PURPOSES

FINANCIAL CLIENTS

Client name : _____

Client ID: _____

Part 1

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

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

This form is only intended for non-US Financial Institutions (or FFIs) declaring to be direct beneficiaries of holdings and payments. Therefore, financial institutions declaring to be intermediaries of payments to underlying clients shall instead declare their FATCA Status with a separate US declaration (W-8IMY). Legal entities with FATCA Status of Non-Financial Entity (NFFE) cannot make status declaration here either.

Note, that Saxo does not on-board financial institutions that are categorized as nonparticipating FFIs.

For guidance on how to classify your account according to FATCA please refer to the instructions to US tax form W-8BEN-E or on www.irs.gov/fatca

Please provide the entity's Global Intermediary Identification Number (GIIN) if you have one:

_____ • _____ • _____

On behalf of the legal entity/corporation:

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

Participating FFI

Reporting Model 1 FFI (the entity is domiciled in an IRS partner jurisdiction)

Reporting Model 2 FFI (the entity is domiciled in an IRS partner jurisdiction)

Registered deemed-compliant FFI (other than a reporting Model 1 FFI)

Sponsored FFI

Certified deemed-compliant non-registering local bank

Certified deemed-compliant FFI with only low-value accounts

Certified deemed-compliant sponsored, closely held investment vehicle

Certified deemed-compliant limited life debt investment entity

Certified deemed-compliant investment advisors and investment managers

Certified-deemed compliant FFI

Owner-documented FFI

Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA)

Exempt retirement plans

Territory financial institution

Excepted inter-affiliate FFI

Note: If the entity's FATCA Status is not on the above list, the entity's FATCA Status must be declared in a separately provided Form W-8BEN-E.

PART 2 | CRS (COMMON REPORTING STANDARD IN OECD CONTEXT)

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

I/We declare our CRS status to:

- a) Financial Institution – Investment Entity
 - (i) An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution
 - (ii) Other Investment Entity
- b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company

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

COUNTRY OF RESIDENCE	ADDRESS	TIN	NO TIN AVAILABLE (X)

Please attach a separate document if further countries of residency.

If (i) is ticked please indicate the name of any Controlling Person(s) of the FI:

NAME	ADDRESS	COUNTRY OF TAX RESIDENCE	TIN

Please attach a separate document if further controlling persons.

PART 3 | CLAIM FOR US TAX TREATY BENEFITS - US WITHHOLDING TAX TREATY STATEMENT

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 the responsibility of the client 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
- Other tax exempt
- Subsidiary of publicly traded Corporation
- 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
- Company that meets the derivative benefits test
- Company that meets the ownership and base erosion test
- Publicly traded corporation
- Other (please specify article and paragraph): _____

PART 4 CERTIFICATION

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 US 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.