CIB BANK
Intesa Sanpaolo Group

Customer ID: .....

Customer Name:.....

FATCA AND CRS SELF-CERTIFICATION FOR NON-PRIVATE PERSON CUSTOMERS (LEGAL ENTITIES)

Detailed information regarding this self-certification is provided in section V, and therefore we ask you to read the information provided in section V before filling in the data below. For further information on the self-certification, please see the following pages of our website: www.cib.hu/fatca and www.cib.hu/crs.

I - GENERAL DATA AND DECLARATIONS

Company name: _____

Company registration number, registration number: _____

Place of registration (country): _____

Registered office: _____

Country: _____

(hereinafter: Entity)

On the basis of

Act XIX of 2014 on the promulgation of the Agreement between the Government of Hungary and the Government of the United States of America to Improve International Tax Compliance and to Implement the FATCA, and on the amendment of other related acts (hereinafter: FATCA Act),

Act CXC of 2015 on the Promulgation of the Multilateral Agreement between the Competent Authorities on the Automatic Exchange of Financial Account Information (hereinafter: CRS Act), and

Act XXXVII of 2013 on the rules of international public administration cooperation related to taxes and other public duties (Aktv.)

I declare that the above-mentioned Entity represented by me is:

II - A US PERSON

II.1 Classification under the FATCA regulation

A US PERSON under the FATCA regulation (e.g. established in the territory of the USA, or established pursuant to US legislation, or established pursuant to the legislation of a US state) ☐ Yes ☐ No

If your answer is YES, please indicate which of the following subcategories the entity falls into (please provide only one answer), provide the entity's U.S. tax identification number, and complete section II.2.

- US listed company ☐
- Company belonging to the expanded affiliated group of related parties of a US listed company ☐
- US state political sub-units, agencies, organisations ☐
- US Bank, financial institution ☐
- US real estate investment trust ☐
- US pension fund, individual pension plan ☐
- US investment company, mutual trust fund, tax-free trust ☐

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US broker, dealer ☐

Any other US person that is not considered a Specified US Person ☐

Specified US PERSON ☐

US tax number: ……

II.2 Please choose one of the following categories as defined in the CRS regulation (It is compulsory to choose 1 category)

(i) Custodian Institution, Deposit Institution, Specified Insurance Company that is a US Person) ☐

(ii) Active Investment Entity ☐

(iii) Passive Investment Entity ☐

(iv) US Active Non-Financial Entity ☐

(v) US Passive Non-Financial Entity ☐

Please provide details of any additional tax residency of the Entity as set out below.

Additional country of tax residency:
……

Has a tax number in the country of additional tax residency ☐ Yes ☐ No

Tax number in the country of additional tax residence (if yes) ……..

If the answer is „no", please explain the reason for the absence of a tax number

A) The country of additional tax residency does not issue a tax number ☐

B) The country of additional tax residency issues a tax number on request. The account holder declares that it has not requested the issue of a tax number ☐

If Passive Investment Entity or Passive Non-Financial Entity under the CRS regulation is selected, please also complete the table in section IV. B.2.

III - NON-US FINANCIAL INSTITUTION

NON-US FINANCIAL INSTITUTION as defined in the FATCA or the CRS regulation (custodian institution, deposit institution, investment entity and specified insurance company that is not a US Person) ☐ Yes ☐ No

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III.1 Classification under the FATCA regulation

NON-US FINANCIAL INSTITUTION as defined in the FATCA regulation (custodian institution, deposit institution, investment entity and specified insurance company that is not a US Person) ☐ Yes ☐ No

If you answered YES, please indicate which of the following sub-categories the Entity belongs to in line with the acquired FATCA status, and provide the GIIN number, if any, or the type of the Certified Deemed Compliant Financial Institution. Please select only one response. Please also indicate if the Financial Institution is acting on its own behalf or on behalf of third parties. Please also complete section III.2.

Participating Financial Institution, Reporting Financial Institution ☐ GIIN _____

Registered Deemed Compliant Financial Institution ☐ GIIN _____

Certified Deemed Compliant Financial Institution / Exempt Beneficial Owner
1) Certified Deemed Compliant Financial Institution
2) Non-Reporting Financial Institution that is party to an Intergovernmental Agreement
☐ Type _____

Non-Participating Financial Institution ☐

Please indicate if the Financial Institution

is acting on its own behalf ☐ **is acting on behalf of third parties** ☐

III.2 Classification under the CRS regulation

NON-US FINANCIAL INSTITUTION as defined in the CRS regulation (custodian institution, deposit institution, investment entity and specified insurance company that is not a US Person) ☐ Yes ☐ No

Passive Investment Entity ☐

Other Financial Institution under the CRS regulation (Custodian Institution, Deposit Institution, Specified Insurance Company, active investment entity) ☐

In the case of a Passive Investment Entity, please continue by completing the block in section IV.B.

Please provide information on the tax residency of the Entity as follows.

Country of tax residency: ……

Have a tax number in the country of tax residency ☐ Yes ☐ No

Tax number in the country of tax residency (if yes) ……

If no answer, please explain the reason for the absence of a tax number

A) The country of additional tax residency does not issue a tax number ☐

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B) The country of additional tax residency issues a tax number on request. The account holder declares that he has not requested the issue of a tax number ☐

Additional country of tax residency:

……

Have a tax number in the country of additional tax residency ☐ Yes ☐ No

Tax number in the country of additional tax residency (if yes) ……..

If no answer, please explain the reason for the absence of a tax number

A) The country of additional tax residency does not issue a tax number ☐

B) The country of additional tax residency issues a tax identification number on request. The account holder declares that he has not requested the issue of a tax number ☐

IV - NON-US NON-FINANCIAL ENTITY (Non-Financial Foreign Entity)

NON-US NON-FINANCIAL ENTITY ☐ Yes ☐ No

Please indicate which of the following sub-categories does the Entity belong to, based on its activities. Please select only one response. If you answered No to the previous questions, you must answer Yes to either question A or question B.

A. Active Non-Financial Entity (FATCA or CRS) ☐ Yes ☐ No

The Entity is classed an Active Non-Financial Entity if it belongs in one of the following sub-categories. If the Entity is classed as an Active Non-Financial Entity based on either the FATCA or the CRS regulation, please select one of the answers from options (i)-(xiii), and fill in the data. If the Entity is not classed an Active Non-Financial Entity based on either of the regulations, please complete part B.

(i) A producer, trader or service provider Entity for which less than 50% of gross income is made up of passive income (e.g. interest, dividend, rent, royalties), and for which less than 50% of total assets are assets that produce passive income. ☐

(ii) Listed company ☐

(iii) Related entity of a listed company ☐

(iv) Holding company (non-financial), company that provides financing or hedging transactions for its non-financial related parties ☐

(v) Company engaged in non-financial activity, which is under liquidation or reorganisation ☐

(vi) Non-profit organisation ☐

(vii) State, local government and institutions thereof, and an entity under their sole ownership ☐

(viii) International organisation and an entity under its sole ownership ☐

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(ix) Central Bank and an entity under its sole ownership ☐

(x) A company not yet in operation ☐

(xi) Classed as an Entity with exclusively FATCA tax-free owners or as an Active Non-Financial Foreign (non-US) Entity for other reasons under the United States laws * ☐

(xii) Political subdivisions, agencies and bodies of a US Dependent Territory, or a company registered in a US Dependent Territory, all of whose owners are residents of such territory * ☐

(xiii) Directly reporting Non-Financial Non-US Entity * ☐

GIIN _____

* If you have selected options (xi), (xii) or (xiii), the Entity is a Passive Non-Financial Entity under the CRS, please continue by completing Block B.

If you have checked any of the answers (i) - (x), please provide the following information regarding the Entity's tax status.

Country of tax residency: .....

Have a tax number in the country of tax residency ☐ Yes ☐ No

Tax number in the country of tax residency (if yes) .....

If no answer, please explain the reason for the absence of a tax number

A) The country of tax residency does not issue a tax number ☐

B) The country of tax residency issues a tax number on request.The account holder declares that he has not requested the issue of a tax number ☐

Additional country of tax residency: .....

Have a tax number in the country of additional tax residency ☐ Yes ☐ No

Tax number in the country of additional tax residency (if yes) .....

If no answer, please explain the reason for the absence of a tax number

A) The country of additional tax residency does not issue a tax number ☐

B) The country of additional tax residency issues a tax ☐

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identification number on request. The account holder declares that he has not requested the issue of a tax number ☐

B. Passive Non-Financial Entity (FATCA or CRS) ☐ Yes ☐ No

B.1. Please provide details of your tax status below

Country of tax residency: ……

Have a tax number in the country of tax residency ☐ Yes ☐ No

Tax number in the country of tax residency (if yes) ……..

If no answer, please explain the reason for the absence of a tax number

A) The country of tax residency does not issue a tax number ☐

B) The country of tax residency issues a tax number on request. The account holder declares that he has not requested the issue of a tax number ☐

Additional country of tax residency:
……

Have a tax number in the country of additional tax residency ☐ Yes ☐ No

Tax number in the country of additional tax residency (if yes) ……..

If no answer, please explain the reason for the absence of a tax number

A) The country of additional tax residency does not issue a tax number ☐

B) The country of additional tax residency issues a tax number on request.The account holder declares that he has not requested the issue of a tax number ☐

B. Passive Non-Financial Entity (FATCA or CRS) ☐ Yes ☐ No

B.2. Please provide details of your Controlling Persons as follows.

Full name of Controlling Persons (beneficial owners)	Full address	Nationality	Country of birth	Date of birth

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Full name of Controlling Persons (beneficial owners)	Country of tax residence:	Tax number	Additional countries of tax residence	Tax number

V - GENERAL INFORMATION

FATCA

Hungary and the United States of America (hereinafter: USA) concluded an intergovernmental agreement on 4 February 2014 to improve international tax compliance and to implement the FATCA regulation. This agreement was promulgated into Hungarian law by Act XIX of 2014 (FATCA Act). Under the FATCA Act, Hungarian financial institutions must determine whether their customers qualify as Specified United States Persons (by performing a tax residency status check). In the course of this, the Hungarian financial institutions must determine whether their customers are the account holders of any account that is reportable to the United States. The FATCA Act introduces a reporting obligation for Hungarian financial institutions to be fulfilled towards the National Tax and Customs Administration (and through this, towards the US tax authority, the IRS) with respect to Entities as defined in the FATCA Act who qualify as Specified United States Persons, and are the holders of accounts that are reportable to the United States. The reporting obligation applies to the accounts of Non-US Entities whose Controlling Person is classed as a Specified US Person. The FATCA act furthermore stipulates that financial assets credited to Non-US Financial Institutions must be identified, and reported in the specified cases.

Issuing the FATCA declaration and providing the supplementary information is mandatory under the FATCA act. A declaration that has been issued may be modified at any time.

For further information on the definitions related to the FATCA regulation, please visit our website at www.cib.hu/fatca or enquire at any of our branches.

CRS

Hungary – complying with its obligation to harmonise its taxation rules – has amended Act XXXVII of 2013 on certain rules of international public administration cooperation related to taxes and other public dues (Aktv.) and promulgated the multilateral Agreement between the relevant authorities on the automatic exchange of information related to financial accounts (hereinafter the above rules collectively referred to as: the CRS regulation), in order that the signatory countries may share between them information otherwise classed as bank or securities secrets. The main purpose of the CRS regulation is to ensure automatic exchange of information to increase the effectiveness of fighting cross-border tax fraud and tax evasion. Pursuant to the CRS regulation, Hungarian financial institutions must comply with the data provision and due diligence regulations contained in the CRS regulation and must determine the residence for tax purposes of their customers (tax residence test). This declaration serves the purpose stated above. The data is provided to the National Tax and Customs Administration, which forwards the data to the relevant (tax) authority (authorities) affected by the CRS regulation.

The data provision and due diligence apply to persons who are considered Reportable Persons pursuant to the CRS regulation and are the holders of accounts that fall within the scope of the CRS regulation, and legal entities (e.g. legal persons, other organisations) whose Controlling Person is classed as a Reportable Person.

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Issuing the CRS declaration and submitting the requested documents is obligatory pursuant to the CRS regulation. A declaration that has been issued may be modified at any time.

For further information on the definitions related to the CRS regulation, please visit our website at www.cib.hu/crs or any of our branches.

I declare that I have familiarised myself with and understood the information and definitions relating to the FATCA act and the CRS regulation, and that I have made this declaration in awareness and acceptance thereof, and in full knowledge of my liability.

I hereby undertake to report immediately to CIB Bank Zrt. any change in the residence for tax purposes of the Entity and of its Controlling Person, or in any data that has been provided in this declaration, and to provide any such supplementary information as may be needed due to such a change. I understand that CIB Bank Zrt. excludes any liability for any detrimental legal consequence imputed to the Entity that is imposed by the tax authority of the relevant country against the Entity in relation to this declaration and supplementary information or the lack or deficiency thereof.

I declare that CIB Bank Zrt., in its capacity as data manager, has informed me that the legal basis of data management is the FATCA act and the CRS regulation, which specify the purpose of data management. The managed data may be disclosed to third parties pursuant to the provisions of the FATCA act, the CRS regulation, Act CCXXXVII of 2013 (Hpt.), Act CXXXVIII of 2007 (Bszt.) and the General Corporate Business Regulations of CIB Bank Zrt. Information on the rights and remedies pertaining to data management is contained in Act CXII of 2011 (Information Act). The Bank retains personal data until the end of the accounting-document retention period specified in Act CL of 2017 on taxation procedures.

Made: ……

For and on behalf of [CUSTOMER'S NAME]:

(Official) signature of the Entity making the Declaration	**(Official) signature of the Entity making the Declaration**
Name:	***Name:***