The U.S. Foreign Account Tax Compliance Act (FATCA), the UK Automatic Exchange of Information (commonly referred to as UK FATCA or UK “AEoI”) and the OECD Common Reporting Standard (CRS) require Deutsche Bank AG and its affiliates (collectively “Deutsche Bank”) to collect and report certain tax related information about its clients.

Please complete the sections below as directed and provide any additional information as may be required. If the tax residence of an Account Holder is located outside the country of the Deutsche Bank entity requesting this form and also in a Reportable Jurisdiction then the Account Holder will be a Reportable Jurisdiction Person and Deutsche Bank is legally bound to report the relevant information on this form to the appropriate tax authorities.

You are required to state the tax residence (or residencies) of the Account Holder. For joint or multiple Account Holders, please complete a separate form for each Account Holder.

U.S. tax forms may be required in addition to this Self-Certification:

* If you are not a U.S. citizen or resident of the U.S., receiving income that constitutes U.S. Source Fixed and Determinable Annual or Periodical (FDAP) income, please provide a completed IRS W-8 series tax form.
* If you are a U.S. citizen or resident of the U.S. for tax purposes, please provide a completed IRS Form W-9.

This form is for an Account Holder who is an individual only. Do not complete this form for an entity, nominee or other intermediary. Instead you should complete and provide the appropriate ‘Self Certification for Entity Clients’ form which can be obtained from your Deutsche Bank Client Advisor.

**If the account is held for the benefit of another individual**, as agent, custodian, nominee, signatory, investment advisor, intermediary or other similar capacity please provide:

* This ‘Self Certification Form for Individual Clients’ with your details as Account Holder, duly completed and signed, **and**
* A separate duly completed and signed ‘Self Certification Form for Individual Beneficiaries’ for each Beneficiary containing the Beneficiary’s details and signed by the Beneficiary or failing that the Account Holder or authorised signatory as appropriate

If you have any remaining questions about how to complete this form or about how to determine your tax residence status you should contact your tax advisor or local tax authority. Deutsche Bank will not be in a position to provide assistance beyond the information contained within this guide as by law we are not permitted to give tax advice.

**Please complete in CAPITAL letters.** Fields with (**\***) are **MANDATORY**. Please **avoid making any amendments** to the completed Self Certification form. If this is unavoidable, please cross out the incorrect entries, make sure your amendments are clear, visible and properly initialled as explanation for auditors. Please **do not use tippex** or other correction fluid. Self Certification forms that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be **rejected**.

## Part 1 – Identification of Individual Account Holder

|  |  |
| --- | --- |
| 1. Master Account Number at Deutsche Bank: (the “Account”):
 |       |
| 1. Family Name or Surname(s)\*:
 |       |
| 1. Title:
 |       |
| 1. First or Given Name\*:
 |       |
| 1. Middle Name(s):
 |       |
| 1. Current Residence Address\*: (*Do not use a P.O. box (unless this is your registered address) or an ‘in care of address’*)
 |
| Line 1 (e.g. House / Apt. / Suite Name / Number / Street): |       |
| Line 2 (e.g. Town / State / Province / State): |       |
| Country: |       |
| Postal Code: |       |
| 1. Mailing Address (*if different from the Current Residence Address*):
 |  |
| Line 1 (e.g. House / Apt. / Suite Name / Number / Street): |       |
| Line 2 (e.g. Town / State / Province / State): |       |
| Country: |       |
| Postal Code: |       |
| 1. Date of Birth (dd/mm/yyyy)\*:
 |       |
| 1. Town or City of Birth\*:
 |       |
| 1. Country of Birth\*:
 |       |
| 1. Current Country / Countries of Citizenship:
 |       |

## Part 2 – Certification of U.S. / Non U.S. Status

I hereby certify that

|  |  |
| --- | --- |
| [ ]  | I am a U.S. person, including a U.S. citizen and resident alien[[1]](#footnote-1) individual or |
| [ ]  | I am not a U.S. person |

|  |  |
| --- | --- |
| If you are a U.S. Person please provide TIN[[2]](#footnote-2) |        |

**Note:** If you are a U.S citizen, U.S. tax resident, or other U.S. person including a resident alien individual, please also enclose a completed and signed **IRS-Form W-9**. (<https://www.irs.gov/pub/irs-pdf/fw9.pdf>)

## Part 3 – Country of Residence for Tax Purposes and related Tax Identification Number or functional equivalent

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder’s Tax Identification Number for each country indicated.

If the Account Holder is tax resident in more than three countries please use a separate sheet.

If a Tax Identification Number is unavailable please enter NA and provide the appropriate reason **A, B** or **C where appropriate**:

|  |  |
| --- | --- |
| **Reason A** | The country where the Account Holder is liable to pay tax does not issue Tax Identification Numbers to its residents. |
| **Reason B** | The Account Holder is otherwise unable to obtain a Tax Identification Number or equivalent number. Please explain why you are unable to obtain a Tax Identification Number in the below table if you have selected this reason.  |
| **Reason C** | No Tax Identification Number is required. (Note: only select this reason if the authorities of the country of tax residence entered below do not require the Tax Identification Number to be disclosed) |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **Country of Tax Residence\***
 | Local Tax Identification Number\* | Tax Number Type\*(e.g. US TIN, Social Security, National Insurance, etc.) | If no Tax Number available enter ReasonA, B or C |
|       |       |       |       |
|       |       |       |       |
|       |       |       |       |

*Please explain in the following boxes why you are unable to obtain a Tax Identification Number if you selected* ***Reason B*** *above.*

|  |  |
| --- | --- |
| 1 |       |
| 2 |       |
| 3 |       |

I am aware that income deriving from the Account(s), as well as related transactions, may trigger a tax liability in accordance with applicable legislation and are, as the case may be, to be reflected in my tax reporting.

Part 4 – Declaration and Signature

I declare that the below statements are to the best of my knowledge and belief, correct and complete

|  |  |
| --- | --- |
| **PLEASE TICK ALL TO INDICATE THAT YOU ARE CERTIFYING TO EACH STATEMENT** | **TICK ALL** |
| I hereby certify that for the purposes of taxation the Account Holder is not a tax resident in any country other than the country/countries indicated in this self-certification. | [ ]  |
| I am aware that income deriving from the Account(s), as well as related transactions, may trigger a tax liability in accordance with applicable legislation and that this may be reflected in the Account Holder’s tax reporting. | [ ]  |
| I confirm that all assets held by the entity with Deutsche Bank International Limited, as well as any and all income and gains related thereto, are fully declared in the relevant tax filings in compliance with governing legislation, and will also be fully declared in all future tax filings in order to ensure their accurate taxation as required by the laws of the country of tax residence. | [ ]  |
| I understand that the information supplied by me in this Certification (including any attachment hereto) is covered by the full provisions of the terms and conditions governing my/the Account Holder’s relationship with Deutsche Bank setting out how Deutsche Bank may use and share the information supplied by me to Deutsche Bank. | [ ]  |
| I agree that Deutsche Bank International Limited may disclose this Certification and any other information related to it or the Account(s) with Deutsche Bank International Limited, to any relevant tax or governmental authorities of the country in which the Account(s) is/are maintained or of any country in which the Account Holder may be liable to pay taxes. I release Deutsche Bank International Limited from any obligations of bank secrecy, confidentiality and / or data protection under any applicable laws which might otherwise preclude the disclosure of such information. I acknowledge that the data protection laws of such other countries may not afford the information the same protections which it receives in the country in which the Account(s) is/are maintained. | [ ]  |
| I undertake to advise Deutsche Bank promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Deutsche Bank with a suitably updated Certification within 30 days of such change in circumstances. | [ ]  |

My agreement to the foregoing is without prejudice to any consent to information disclosure that I may have granted in Deutsche Bank International Limited Account terms and conditions.

Please note that this waiver will remain in force until cancelled and notwithstanding cancellation it cannot be terminated retroactively.

|  |  |
| --- | --- |
| Print Name:       | Signature: |
| Date (dd/mm/yyyy):       |  |
| **Note**: If you have signed this form on behalf of the Account Holder, please indicate the capacity in which you are acting. | Capacity**:**       |

Appendix 1 Instructions and Guidance

Section A – General

### Foreign Account Tax Compliance Act (FATCA)

FATCA is a component of the Hiring Incentives to Restore Employment Act (the HIRE Act), which was enacted by the U.S. Congress and signed into law on March 18, 2010. FATCA’s objective is to reduce tax evasion by U.S. individuals receiving income from financial assets held outside the United States. FATCA has worldwide impact. Its provisions are designed with incentives for Foreign Financial Institutions (FFIs) to provide information to the U.S. Internal Revenue Service (IRS) on financial accounts held by U.S. persons. While foreign institutions are outside of U.S. jurisdiction and have no formal reporting obligation to the U.S., they will be incentivised to comply in order to avoid a 30% withholding tax on payments received from sources within the U.S. levied on non-compliant individuals or entities.

FATCA compliance requires that an FFI, including foreign subsidiaries of U.S.-based organizations, take steps to:

* Conduct Due Diligence procedures on new and pre-existing accounts to classify account holders or investors as either U.S. or non-U.S.
* Report account information to the IRS or, if under a Model I IGA, to the local tax authorities.
* Potentially withhold 30% tax on certain payments to individuals and entities that fail to comply.

### Intergovernmental Agreements (IGA)

The U.S. Treasury published two Model Intergovernmental Agreements (Model 1 and Model 2 IGAs) for implementing the broad-ranging provisions of FATCA globally. Non-U.S. countries may enter into one of these agreements with the U.S. and following this, introduce local regulations to implement the agreement. Under a Model 1 IGA, a Foreign Financial Institution (FFI) in a respective partner country is required to report U.S.-owned account information directly to their local tax authority, rather than to the Internal Revenue Service (IRS). The local authority would then share that information with the IRS. However, a Model 2 IGA requires FFIs to report certain information directly to the IRS.

### UK CD/OT Intergovernmental Agreements (UK FATCA)

The Crown Dependencies (Isle of Man, Guernsey and Jersey) and the British Overseas Territories (the Cayman Islands, the British Virgin Islands, Bermuda, Anguilla, Turks and Caicos Islands, Montserrat and Gibraltar) have all agreed to enter into automatic tax information exchange agreements with the UK.

The agreements signed by the Crown Dependencies and Gibraltar with the UK are reciprocal, meaning that UK Financial Institutions will have to provide data on financial accounts held by tax residents of these territories to HM Revenue & Customs (HMRC), who will then exchange the information with the respective tax authorities. The UK has implemented regulations and guidance to implement these arrangements. Financial Institutions resident in the Crown Dependencies and Gibraltar will be required to provide information on financial accounts held by UK tax residents.

1. Common Reporting Standard (CRS)

On 20 July, 2013, the G20 leaders endorsed the OECD proposals for a global model of automatic information exchange as the expected new standard on information exchange. This directive was carried out on 13 February, 2014, when the OECD released the Common Reporting Standard (“CRS”) and model Competent Authority Agreement (“CAA”). On 15 July 2014, the Council of the OECD published its detailed commentary on both the CRS and Model CAA.

In order to promote adoption of the Common Reporting Standard within the European Union, a revised Directive on Administrative Cooperation (“DAC”) was published on 09 December, 2014 requiring EU Member States to begin the automatic exchange of information under the revised DAC no later than end of September 2017, which will be in line with other OECD “Earlier Adopter” countries. Per the DAC, the deadline for Member States to adopt local legislation will be 31 December, 2015, with the revised DAC “go-live” date commencing on 1 January, 2016. As of June 17, 2015, more than 90 countries and jurisdictions have signed up for the CRS, including at least 50 who have committed to be a part of the early adopter group, which phases in beginning 01 January, 2016. It is expected that more countries will opt to implement the standard as the initial go-live date approaches.

CRS introduces requirements on top of other global and local implementation programs (e.g. FATCA, EUSD, QI) aiming at a uniform global standard of information exchange. Both the Model CAA and CRS each have a foundation that is substantially similar to that of the FATCA Intergovernmental Agreements (IGAs), with subtle differences imposed by the OECD and influenced through local law. Just as with FATCA, the CRS therefore imposes obligations on Financial Institutions resident in those territories to report information on financial accounts held by foreign tax residents to the local tax authorities.

1. Legal Disclaimer

The above tax regulations require Deutsche Bank to collect certain information about each account holder’s tax residence. Please note that Deutsche Bank cannot provide you with tax advice, including tax residence.

If you are unsure about how to complete this form, please consult your tax advisor.

It is the responsibility of the Account Holder to ensure that the information provided is complete and accurate and to provide Deutsche Bank with any additional documentation, information or replacement forms when requested or required.

Deutsche Bank assumes no responsibility for the independent verification of any information provided on this Form and will rely on such information as being complete and accurate in all material respects. Deutsche Bank is also under no obligation to accept a form if we have either reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.

The Deutsche Bank entity requesting this form will operate under the regulations applicable to its local tax jurisdiction or country where the person is located.

1. Who should complete this form?

This form is to be completed by all account holders. The person may be the account holder or acting on behalf of other clients/account holders. Please do not use this form for entity account holders. Instead, the Self Certification Form for Entity Clients should be used.

Please contact your Deutsche Bank Client Advisor for blank copies of this form or for the Self Certification Form for Entity Clients.

1. Expiration of the Self-Certification

Generally, the self certification will remain valid indefinitely unless there is a change in circumstances, in which case you are required to notify Deutsche Bank within 30 days of the change of circumstances and provide us with an updated self certification.

1. Consequences of non-provision of a valid form

Deutsche Bank is required to validate the information provided in this form against other information that we hold about the account holder. If, for any reason, conflicting information is identified, then the form may be rejected. Deutsche Bank may need to request additional supporting information as necessary under the rules.

In the case where the discrepancies cannot be resolved, the below are some possible consequences:

* The person can be treated as a Reportable account and as a consequence account holder information, account balances and payments may be reported by Deutsche Bank to the relevant local tax authority for onward exchange of information to the tax authority where the person is tax resident.
1. Further Information

If you need further information, please find below the following web pages:

* General Information - Foreign Account Tax Compliance (FATCA)

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx>

* Intergovernmental Agreement (IGA)

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

* OECD - Common Reporting Standard (CRS)

<http://www.oecd.org/ctp/exchange-of-tax-information/standard-for-automatic-exchange-of-financial-information-in-tax-matters.htm>

* HMRC – UK Foreign Account Tax Compliance (FATCA)

<https://www.gov.uk/government/collections/automatic-exchange-of-information-agreements>

Section B – Detailed Instructions

Please complete all parts in Capital Letters. Fields with (\*) are mandatory.

Part 1 – Identification of Individual Account Holder

**Line 1 - Master Account Number at Deutsche Bank (“the Account”)**

Please provide Deutsche Bank with your account number. This will help Deutsche Bank to identify the relationship correctly. Please note that the Self-Certification is applicable for all your accounts/contracts with Deutsche Bank and is not limited to the number mentioned in this line.

**Line 2 - Family Name or Surname(s)\***

The full family name or surname should be provided. If the name does not correspond to that of the account holder, please provide an explanation of the relationship between the two.

**Line 3 - Title**

Please provide the title where applicable.

**Line 4 - First or Given Name\***

Please provide the first or given name.

**Line 5 - Middle Name(s)**

If the account holder has a middle name, please provide the name.

**Line 6 - Current Residence Address\***

This is usually the address in the country where the individual claims to be a resident for purposes of that country’s income tax. Please do not include the address of a financial institution, an investment manager, a post office box (P.O. Box) or an in care of address.

**Line 7 - Mailing Address**

Enter mailing address only if it is different from the Current Residence Address.

**Line 8 - Date of Birth (dd/mm/yyyy)\***

Please enter the date of birth.

**Line 9 - Town or City of Birth\***

Please enter the town or city of birth.

**Line 10 - Country of Birth\***

Please enter the country of birth.

**Line 11 – Current Country/Countries of Citizenship**

Please enter your country or countries of citizenship.

Part 2 – Certification of U.S./Non U.S. Status

Please enter your U.S. Status and if you are a U.S. person, please provide the TIN.

## Part 3 – Country of Residence for Tax Purposes and related TIN or functional equivalent

**Line 12 - Country of Tax Residence\***

Please provide all the countries where the person is considered to be tax resident. Note that there may be instances where tax residence may change (for example, as a result of, but not restricted to, corporate re-structuring, changes to local or any applicable, tax laws).

It is the client’s responsibility to advise Deutsche Bank if there is such a change and notify Deutsche Bank within 30 days of such a change.

**Line 13 - Local Tax Identification Number (TIN)**

Provide the local Tax Identification Number (“TIN”). If you are not able to provide Deutsche Bank with a TIN number, please provide the reason in the line 15.

**Line 14 - TIN Type**

Provide the TIN type. Some examples may include local Tax Identification Number, Employer Identification Number or Social Security Number.

**Line 15 - No TIN available**

If you are not able to provide a TIN, please provide one of the mentioned reasons.

Part 4 – Declaration and Signature

Please sign and date the form in this part, ensuring ALL boxes are ticked.

1. Resident alien: A non U.S. national who meets one of two tests. (1) The “green card” test: The individual holds a U.S. alien registration card, Form I-551 (i.e., green card), at any time during the calendar year (even if not residing in the U.S.) or (2) The “substantial presence” test: To meet this test, a non U.S. national must be physically present in the U.S. on at least:

a. 31 days during the current year, and

b. 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:

	* + All the days you were present in the current year, and
		+ 1/3 of the days you were present in the first year before the current year, and
		+ 1/6 of the days you were present in the second year before the current year. [↑](#footnote-ref-1)
2. Tax Identification Number Type Examples: U.S. Federal Taxpayer Identification Number (U.S. TIN), Individual Taxpayer Identification Number (ITIN) or Social Security Number (SSN) [↑](#footnote-ref-2)