

Part 1 - Information

The U.S. Foreign Account Tax Compliance Act (**FATCA**) and the OECD Common Reporting Standard ("**CRS**") require financial institutions such as Bank of Valletta p.l.c. ("**the Bank**" or "**BOV**") to collect and report tax related information about its clients ("**Account Holders**") and their financial accounts. Bank of Valletta p.l.c. and its Subsidiaries are subject to both FATCA and CRS and accordingly are obliged to provide the Maltese tax authorities with Financial Account information and personal information on reportable clients. Such information will then be forwarded by the Maltese tax authorities to the tax authorities where reportable clients are tax resident and in the case of FATCA to the US tax authorities where reportable clients (including Controlling Persons of Entities and Legal Persons) are either US citizens or tax resident. Please visit www.irs.gov/fatca and www.oecd.org for more information.

As stipulated in **L.N.342 of 2019**, all account holders are obliged to provide tax-related information to its financial institution. Furthermore, each Account Holder is obliged to inform the Bank of any change in the circumstances indicated in this form within **30 days** of such change. In not doing so, the Account Holder might be subject to penalties imposed by the tax authorities.

Please note that the completion of this Form is mandatory. Failure to complete this Form may result in Bank of Valletta p.l.c. (the "**Bank**" or "**BOV**") (i) having to close the Account Holder's Financial Accounts held with them; and/or (ii) having to report the Account Holder to the relevant tax authorities. **Bank of Valletta p.l.c. is not licensed to provide tax advice nor can assistance be provided by BOV employees in this form's completion.** If you have any questions as to the determination of the tax residency status or the classification of the entity account holder, please contact a tax or legal advisor. You may obtain country by country information on tax residence by visiting the OECD's Automatic Exchange of Information (AEOI) portal: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>. Definitions and related information can be found in the 'FATCA and CRS glossary' found on BOV's website <https://www.bov.com/content/fatca-crs-self-certification>. The Bank's privacy notice, which tells you what to expect us to do with the personal information you are providing by means of this form, is available online at <https://www.bov.com/content/privacy> or in hard copy by asking the Bank representative assisting you.

Part 2 - Identification of Account Holder

Customer Code (for Office use only)		
Legal name of Entity:		
Country of Incorporation	Country of Organisation – place of management (if different from Incorporation Country)	
Entity Registration number(s)		
E-mail Address	Mobile/Contact Number (including prefix)	

Part 3 - Tax Residency of Entity Account Holder and related Tax Identification number or equivalent

In the below table you are required to insert all countries or jurisdictions where the entity is resident for tax purposes, together with the relevant tax identification number/s. All legal persons or entities are considered to be tax residents in at least one country or jurisdiction.

Should the account holder have US indicia or is considered as a US-Specified Person, then Section 5 is to be completed as well.

It is imperative that the Tax Identification Number/s (TIN) or equivalent is written in the correct format as determined by the respective tax authority. For guidance in relation to TIN structures, kindly refer to <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>. If a TIN is unavailable, please provide the appropriate reason A or B as applicable:

Reason A: The country in which the Account Holder is tax resident does not issue TINs to its residents

Reason B: The Account Holder is otherwise unable to obtain a TIN or equivalent number, if the jurisdiction in question does not issue tax identification numbers to its tax residents **or the particular jurisdiction does not issue tax identification numbers in particular circumstances.**

Kindly provide documentary evidence supporting the Tax Identification Number(s), or TIN(s) presented. For non-Maltese TINs, original documentary evidence needs to be recent and is an official government / tax authority document demonstrating the Tax Identification number. Kindly note that to open a Bank account, you need to provide a Maltese TIN, whether you are considered as a Maltese Tax resident or not.

Country of Tax Residency	TIN or Equivalent	Reason no TIN Provided	Explanation for not providing a TIN for the respective tax residency
		<input type="radio"/> A <input type="radio"/> B	
		<input type="radio"/> A <input type="radio"/> B	
		<input type="radio"/> A <input type="radio"/> B	
		<input type="radio"/> A <input type="radio"/> B	

Please do not mark or write below this line



Part 4 - FATCA and CRS Entity Classification

Instructions

Each entity needs to fill in **either** part 4 (A AND B) **OR** part 4C **OR** part 4D.

Parts 4A **AND** 4B are to be filled in by entities deemed to be “**Financial Institutions**” under both FATCA and CRS.

Parts 4C OR 4D have to be filled in by entities deemed to be “**Non-Financial Entities**” under both FATCA and CRS.

For more information on the classifications, kindly refer to the document entitled ‘**FATCA and CRS glossary**’. **Contact your tax advisor should you have question on the correct choice of classification.**

Part 4A – FATCA: Financial Institutions – Kindly select ONE only:

- Reporting Model 1 or Reporting Model 2 IGA FFI Participating FFI Registered deemed compliant FFI

To be filled in if one of the above is selected:

GIIN of Account Holder: • • •

- Non-Reporting IGA FFI Sponsored Investment entity Sponsored Controlled Foreign Corporation
- Trustee Documented Trust OR
- Other, please specify:

To be filled in if either Non-Reporting IGA FFI, Sponsored Investment entity or Sponsored Controlled Foreign Corporation is chosen.

Trustee or Sponsor GIIN: • • •

Trustee or Sponsor Name:

- Exempt Retirement Funds Certified Deemed Compliant FFI
(including Investment Advisors and Investment Managers that fall under this category)

4B- CRS Financial Institutions – Kindly select ONE only:

- Depository Institution Investment Entity
- Specified Insurance Company Custodial Institution
- Non-Reporting FI

4C – Active NFFEs/NFEs (where less than 50% of the NFFE’S/NFE’s gross income for the preceding calendar year is passive income and less than 50% of the assets held by the NFFE/NFE during the preceding calendar year are assets that produce or are held for the production of Passive Income)

Kindly select ONE only:

- Active NFFE/NFE - Publicly traded entity.
Please provide Name of Securities Market
- Active NFFE/NFE - Affiliate of a publicly traded entity.
Please provide Name of the entity to which you are an affiliate and the name of the Securities Market

- Active NFFE/NFE - Central Bank entity owned by one or more Central Banks
- Active NFFE/NFE – A Government body, a Government entity or an entity wholly owned by Government entities
- Active NFFE/NFE – Non-Profit Organisation
- Active NFFE/NFE – Start-up entity
- Active NFFE/NFE – Non-Financial Group Entity
- Active NFFE/NFE – Non-financial Entity in Liquidation
- Active NFFE/NFE - International Organisation *(Intergovernmental or supranational organisation or an affiliate of such organisations)*
- Active NFFE/NFE – Others

Please specify:

4D – Passive NFFEs/NFEs (where the NFFE/NFE are neither an Active NFFE/NFE and nor a Financial Institution.) Kindly select ONE only:

Passive NFFE/NFE*

Passive NFFE/NFE* – Direct Reporting Passive NFFE

Please specify the Account Holder's GIIN

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Passive NFFE/NFE* – Investment Entity that is not a Participating Jurisdiction Financial Institution

Please provide name of managing Reporting Financial Institution

Passive NFFE/NFE* – Sponsored Direct Reporting Passive NFFE

Please provide name of Sponsor:

Please specify the Sponsor's GIIN

• • •

* If Passive NFFE/NFE is selected, part 6 is to be filled in.

Part 5 - Specified U.S. Persons

(This part is to be filled in only by Specified US persons as defined in the latest Implementing Guidelines on Automatic Exchange of Financial Account Information, the Bank requires the following to be completed so that it does not report entities that, although based in the US, may fall outside the definition of "Specified US Persons" and therefore are not required to be reported in terms of FATCA.)

I certify that the Entity/ Account Holder is considered a U.S. Person under FATCA regulations.

Insert US tax identification number: _____

Instructions

The questions set out in section 5.1 below require the Account Holder to confirm the type of legal structure/arrangement that it falls into. The questions set out in section 5.2 below expand on the questions of section 5.1 by providing a list of the different types of Entities that, although being U.S. Persons, **are exempt from reporting under FATCA**. Choose only **ONE** legal structure form section 5.1 and only **ONE** type of entity from section 5.2

5.1 - Questionnaire - To be filled in by Specified US persons ONLY

Please tick, as applicable, in accordance with the instructions above:

Section 5.1 – Legal structure

A partnership, corporation, company or association created or organised in the United States or under the laws of the United States

A trust as defined in the U.S. Internal Revenue Code Regulations section 301.7701-7

An estate of a decedent (deceased person) who was a U.S. citizen or U.S. resident

Section 5.2 – Legal structure

A corporation, the stock of which is regularly traded on one or more established securities market as described in section 1472-1(c)(1) (i) of the U.S. Internal Revenue Code

A corporation that is a member of the same expanded affiliated group as a corporation described in section 1471(e)(2) of the U.S. Internal Revenue Code

An organization exempt from tax under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code

A bank as defined in section 581 of the U.S. Internal Revenue Code

A real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code

A common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code

A regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any Entity registered at all times during the tax year under the Investment Company Act of 1940

The United States or any of its wholly owned agencies or instrumentalities, or a U.S. state, a U.S. Territory or Possession, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality thereof

A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any U.S. State

A broker as defined in section 6045(c) of the U.S. Internal Revenue Code

A tax-exempt trust under a plan that is described in section 403(b) of the U.S. Internal Revenue Code or section 457(b) of the U.S. Internal Revenue Code

A trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code

Not Applicable

FATCA AND CRS - SELF CERTIFICATION FORM FOR ENTITIES AND LEGAL PERSONS

Part 6 – Controlling Person Information - To be filled in ONLY if you have chosen a classification from part 4D

IMPORTANT NOTE: Please complete all sections in BLOCK LETTERS. If there are any fields which do not apply, please mark as 'Not Applicable'.

You are requested to provide the required information on your entity's Controlling Person(s) as defined in the FATCA & CRS regulations (further information may be found on the 'FATCA and CRS glossary' found on BOV's website <https://www.bov.com/content/fatca--crs-self-certification>.) BOV is legally obliged to report to the local tax authority financial and personal data of Controlling Persons when either the controlling person or the entity is deemed to be reportable. The Maltese tax authorities will then pass on the information to the relevant foreign tax authorities. **If the entity has more than 2 controlling persons, kindly print multiple copies of page 4 as required.**

Controlling Person 1					
First/Given and Middle Name(s)		Family Name(s)/Surname(s)		Date of Birth (DD-MM-YYYY)	
ID Number	Passport Number	City/Town of Birth	Country of Birth		
Country of Tax Residence 1	TIN or equivalent	Reason no TIN ¹	Please explain if you selected: 'B':		
		<input type="radio"/> A <input type="radio"/> B			
Country of Tax Residence 2	TIN or equivalent	Reason no TIN ¹	Please explain if you selected: 'B':		
		<input type="radio"/> A <input type="radio"/> B			
Country of Tax Residence 3	TIN or equivalent	Reason no TIN ¹	Please explain if you selected: 'B':		
		<input type="radio"/> A <input type="radio"/> B			
Controlling Person Type	Legal Person	<input type="checkbox"/> Control by Ownership (25% and over)	<input type="checkbox"/> Control by other means	<input type="checkbox"/> Senior Managing Official	
	Legal Arrangement - Trust	<input type="checkbox"/> Settlor	<input type="checkbox"/> Trustee	<input type="checkbox"/> Protector	<input type="checkbox"/> Beneficiary <input type="checkbox"/> Other
	Legal Arrangement - Other	<input type="checkbox"/> Control by being a partner in a partnership	<input type="checkbox"/> Control by being a founder of a foundation	<input type="checkbox"/> Control by being an administrator of a foundation	<input type="checkbox"/> Control by being a beneficiary of a foundation <input type="checkbox"/> Other
U.S. Person	<input type="radio"/> YES <input type="radio"/> NO				
If Yes kindly provide:	U.S. Green Card Number (if you have one)	U.S. Green Card expiry date	U.S. Passport Number (if you have one)		
Signature of Controlling Person					

Controlling Person 2					
First/Given and Middle Name(s)		Family Name(s)/Surname(s)		Date of Birth (DD-MM-YYYY)	
ID Number	Passport Number	City/Town of Birth	Country of Birth		
Country of Tax Residence 1	TIN or equivalent	Reason no TIN ¹	Please explain if you selected: 'B':		
		<input type="radio"/> A <input type="radio"/> B			
Country of Tax Residence 2	TIN or equivalent	Reason no TIN ¹	Please explain if you selected: 'B':		
		<input type="radio"/> A <input type="radio"/> B			
Country of Tax Residence 3	TIN or equivalent	Reason no TIN ¹	Please explain if you selected: 'B':		
		<input type="radio"/> A <input type="radio"/> B			
Controlling Person Type	Legal Person	<input type="checkbox"/> Control by Ownership (25% and over)	<input type="checkbox"/> Control by other means	<input type="checkbox"/> Senior Managing Official	
	Legal Arrangement - Trust	<input type="checkbox"/> Settlor	<input type="checkbox"/> Trustee	<input type="checkbox"/> Protector	<input type="checkbox"/> Beneficiary <input type="checkbox"/> Other
	Legal Arrangement - Other	<input type="checkbox"/> Control by being a partner in a partnership	<input type="checkbox"/> Control by being a founder of a foundation	<input type="checkbox"/> Control by being an administrator of a foundation	<input type="checkbox"/> Control by being a beneficiary of a foundation <input type="checkbox"/> Other
U.S. Person	<input type="radio"/> YES <input type="radio"/> NO				
If Yes kindly provide:	U.S. Green Card Number (if you have one)	U.S. Green Card expiry date	U.S. Passport Number (if you have one)		
Signature of Controlling Person					

¹Reason A and B as defined under Part 3 on page 1.

Part 7 - Declaration

Under penalties of perjury and on behalf of the Account Holder, I/we acknowledge that the information contained in this form is correct and complete to the best of our knowledge and belief and I/we undertake to provide the Bank with a duly updated and signed Form within 30 days of any change in circumstances of the Account Holder, which causes any of the information contained herein to become incorrect or incomplete.

Signature/s of individual/s authorised to sign on behalf of the Account Holder.

(Please attach relevant mandate/s/ resolution/s if applicable) -

Name/s, designation/s and ID number/s of individual/s authorised to sign on behalf of the Account Holder

Date of Signing: (DD/MM/YYYY) _____

For Office use only

Unit receiving form _____

Date form received _____

Signature and Signatory Number of Bank Official receiving form

Name of Bank Official receiving form