



Self Certification for Individual Clients

The U.S. Foreign Account Tax Compliance Act (FATCA) 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 Individual Account Holder 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 which can be obtained from your Deutsche Bank Relationship Manager.

If the account is held for the benefit of another individual, as agent, custodian, nominee, signatory, investment adviser, 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 Clients for each Beneficiary containing the Beneficiary’s details.

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 adviser 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.

Part 1 – Identification of Individual Account Holder

Please complete this part in Capital Letters, Fields with (*) are mandatory.

1. Family Name or Surname(s)*: _____

2. Title: _____

3. First or Given Name*: _____

4. Middle Name(s): _____

5. 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: _____

6. 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: _____

7. Date of Birth (dd/mm/yyyy)*: _____

8. Town or City of Birth*: _____

9. Country of Birth*: _____

10. Master Account Number at Deutsche Bank: _____



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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 alien¹ individual or
- I am not a U.S. person

If you are a U.S. Person please provide TIN² below:

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**.

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

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder's TIN for each country indicated.

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

If a TIN is unavailable please provide the appropriate reason **A, B or C where appropriate:**

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

11. Country of Tax Residence*	12. Local Tax Identification Number (TIN)	13. TIN Type	14. If no TIN available enter Reason A, B or C

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1	
2	
3	

- 15. I certify that for the purposes of taxation the Account Holder **is not Tax Resident** in any other country other than the countries indicated in Part 3 above.

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**.

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.

² TIN Type Examples: U.S. Federal Taxpayer Identification Number (U.S. TIN), Individual Taxpayer Identification Number (ITIN) or Social Security Number (SSN)



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Appendix 1: Due Diligence for Citizenship / Residency by Investment

Due Diligence for Citizenship / Residency by Investment

“Citizenship by Investment” (CBI) and “Residence by Investment” (RBI) schemes are being offered by a substantial number of jurisdictions / countries and allow foreign individuals to obtain citizenship or temporary or permanent residence rights on the basis of local investments or against a flat fee.

Under Section VII of the CRS, financial institutions are required to perform additional due diligence if the individual account holder(s) or beneficial owner(s) and controlling person(s) of the entity account has sole tax residency in a CBI or RBI jurisdiction (per the OECD list¹)

1. Did you obtain residence rights under a CBI / RBI scheme?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Do you hold residence rights in any other jurisdiction(s)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Have you spent more than 90 days in any jurisdiction(s) during the previous or current calendar year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Have you filed income tax returns in any other jurisdiction(s) during the previous or current calendar year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

If you have answered “Yes” to any of the above questions, please list the jurisdiction(s) not already reflected on Part 3 above.

In addition, please reflect these jurisdiction(s) as Country of Tax Residence along with Tax Identification Number (TIN) in the Part 3 above or provide a reasonable explanation why the jurisdiction(s) is not a tax residency.

Part 4 – Declaration and Signature

I understand that the information supplied by me in this Self-Certification form (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 acknowledge that the information contained in this Self-Certification form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I declare that all statements made in this Self-Certification are, to the best of my knowledge and belief, correct and complete. 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 Self-Certification within 30 days of such change in circumstances.

I certify that I am the Account Holder or authorised to sign for the individual who is the Account Holder of all the income to which this Self-Certification form relates and/or am using this Self-Certification to document myself as an individual who is the Account Holder.

Deutsche Bank also hereby remind you that the information supplied by you in this Self-Certification is provided pursuant to the full terms and conditions governing the Account and your contractual relationship with Deutsche Bank, setting out how Deutsche Bank may use and share the information supplied by you to Deutsche Bank.

Print Name:	Signature:
Date (dd/mm/yyyy):	

Note: If you have signed this Self-Certification on behalf of the Account Holder, please indicate the capacity in which you are acting. If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity:

¹ Jurisdictions as of Q2-2021: Antigua and Barbuda, Bahamas, Bahrain, Barbados, Cyprus, Dominica, Grenada, Malta, Panama, Saint Kitts and Nevis, Saint Lucia, Seychelles, Turks and Caicos Islands, United Arab Emirates and Vanuatu. This reflects the current state of the OECD’s analysis of CBI/RBI schemes as of Q2-2021, and will be updated by OECD on an ongoing basis.



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Appendix 2 Instructions

Section A – General

1. 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, takes 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.

2. 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.

3. 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 impose obligations on Financial Institutions resident in those territories to report information on financial accounts held by foreign tax residents to the local tax authorities.

4. 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 adviser.

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.

5. 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.



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Please contact your Deutsche Bank Relationship Manager for blank copies of this form or for the Self Certification Form for Individual Clients.

6. 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 in circumstances and provide us with an updated self certification.

7. 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.

8. 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>

Section B – Detailed Instructions

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

Part 1 – Identification of Individual Account Holder

Line 1 - 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 2 - Title

Please provide the title where applicable.

Line 3 - First or Given Name*

Please provide the first or given name.

Line 4 - Middle Name(s)

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

Line 5 - 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 6 - Mailing Address

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

Line 7 - Date of Birth (dd/mm/yyyy)*

Please enter the date of birth.

Line 8 - Town or City of Birth*

Please enter the town or city of birth.



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Line 9 - Country of Birth*

Please enter the country of birth.

Line 10 - Master Account Number at Deutsche Bank

Please provide Deutsche Bank with your account number or contract ID. 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.

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 11 - 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 12 - 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 14.

Line 13 - TIN Type

Provide the TIN type. Some examples may include local Tax Identification Number, Employer Identification Number, Corporation Tax Identification Number/Reference.

Line 14 - No TIN available

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

Line 15 - Confirmation of Completeness*

Please tick that box to certify that for the purposes of taxation the Account Holder is not tax resident in any other country other than the countries indicated in Part 3.

Part 4 – Declaration and Signature

Please ensure that you have the authority to sign on behalf of the person. Please sign and date the form in this part.

For Appendix 1 - Due Diligence for Citizenship / Residency by Investment, if you have sole tax residency in a "Citizenship by Investment" (CBI) and "Residence by Investment" (RBI) jurisdiction (pursuant to OECD), please fill in the information as indicated therein. Please ensure that you have the authority to sign on behalf of the person. Please sign and date this part.