

Owner-Documented Foreign Financial Institution Fatca Reporting Mandate

PARTIES

Owner-Documented FFI: _____
(the “**Entity**”)

Bank: _____
(the “**Bank**”)

WHEREAS

(1) The Entity is the holder of the following account(s) with the Bank:

(the “**Account(s)**”)

- (2) The Entity wishes to delegate its FATCA reporting obligations to the Bank acting as withholding Agent with respect to FATCA reporting with respect to the Account(s); and
- (3) Subject to the conditions stipulated under this mandate (the “**Mandate**”), the Bank is willing to accept such delegation.

Clause 1

Status of Entity

The Entity hereby confirms that it:

- (i) is an “investment entity,” as defined under Sections 1471 – 1474 of the US Internal Revenue Code, and the US Department of Treasury Regulations promulgated thereunder (“FATCA”), such as (a) an investment fund, trust or other investment vehicle or company, or (b) the Entity is managed or administered by an Investment Entity such as a corporate trustee or corporate investment advisor;
- (ii) is not owned by or in an affiliated group with any bank, custodian, broker, insurance company that issues “cash value” insurance or annuity contracts, or other financial services intermediary or provider;
- (iii) does not maintain a financial account for any nonparticipating Foreign Financial Institution (“NPFFI”); and
- (iv) does not act as an intermediary.



Clause 2

Appointment as Designated Withholding Agent

The Entity hereby appoints the Bank as its designated withholding agent for purposes of FATCA reporting. The Bank hereby accepts such designation.

Clause 3

Scope of Reporting

The Bank hereby agrees to report to the relevant tax authorities such as, but not limited to, the US tax authorities, to the extent required by FATCA, with respect to any "specified US person" identified on the "Owner Reporting Statement" provided by Entity. The information required to be reported by Bank includes, but may not be limited to, the following:

- (i) the name of Entity;
 - (ii) the name, address and taxpayer identification number of each specified US person identified in Entity's "Owner Reporting Statement";
 - (iii) the account balance or value of the account held by Entity; and
 - (iv) the payments with respect to the Account(s) held by Entity during the calendar year.
- (hereinafter, any and all information required to be reported, the "**Information**").

The Entity hereby expressly agrees that the Bank report such Information as required by FATCA, and expressly releases the Bank from any confidentiality and banking secrecy obligation in this regard.

For greater clarity, the Entity acknowledges that the reporting obligations of the Bank are limited to the Information that shall be reported by Bank, for the Account(s), under the FATCA provisions applicable to the ODFFI status. Amongst others, if the Entity is subject to a Model 1 Inter-Governmental Agreement by reason of its place of incorporation, registration or organization, the Entity acknowledges that it may have additional reporting obligations towards the concerned governmental authorities and remains responsible to comply with local requirements.

In any case, the Entity remains solely liable for any tax, interest and penalty resulting from a failure to meet its obligation under this Mandate or under any other FATCA obligations applicable to Entity.

Clause 4

Documentation Obligations

The Entity shall provide the Bank (i) with a withholding certificate, such as an IRS form W-8BEN-E or an IRS form W-8IMY, (ii) a completed and accurate "Owner Reporting Statement" as provided by the Bank in appendix IA, wherein Entity identifies the individuals and "specified US persons," as such term is defined for purposes of FATCA, that own a direct or indirect equity or debt interest, and relevant documentation with respect to each person identified on such statement, and, (iii) if required by the applicable regulations, a completed and accurate Withholding Statement as provided by the Bank in Appendix IB. If the Entity is a flow-through entity, the Owner Reporting Statement (Appendix IA) does not need to be completed in addition to the Withholding Statement, **provided that the Withholding Statement (Appendix IB) already contains all of the required information mentioned in the Owner Reporting Statement.**

The Entity will provide a new set of the forms listed above that relate to the Entity, upon a change in circumstances as described in Clause 5, below. The Entity will also provide a new set of the forms listed above that relate to the persons identified on the Entity's "Owner Reporting Statement", or "Withholding Statement", if applicable, as provided in the applicable regulations (generally the earlier of a change in circumstances or the end of the 3rd calendar year following the year in which the form was provided

Failure to provide the documentation will result in adverse consequences to the Entity, possibly including withholding on payments made by the Bank.



Clause 5

Changes of Circumstances

During the contractual relationship with the Bank, the Entity shall notify the Bank within 30 days, at address designated in clause 8, of the following:

- (i) any change in circumstances which modifies the status of any person listed in the "Owner Reporting Statement" or "Withholding Statement" (for example, from/to a "non-US individual" status to/from a "specified US Person" status under applicable US tax regulations);
- (ii) any change in the composition of the "Owner Reporting Statement" or "Withholding Statement"; and
- (iii) any change in the FATCA or US tax status of Entity.

In case of change in circumstances, the Entity commits also to provide any new or updated forms, documentation and certifications as required by the Bank within the same deadline of 30 days of such change.

Clause 6

Fees and Expenses

The Entity agrees to pay the fees, agreed in a separate document.

Clause 7

Termination

This Mandate may be terminated upon a 30-day written notice to the other party, at the notification address designated in clause 8, and without justification by either the Bank or Entity.

This Mandate shall also terminate without further notice in case (i) the Entity effectively closes all accounts it has with the Bank, or (ii) provides the Bank with a new IRS form W-8BEN- E or IRS form W-8IMY with a Chapter 4 status different from Owner-Documented FFI.

In the event of termination, this Mandate will remain in effect until the day the Bank effectively files the last required reporting with the relevant tax authority. If no filing is required, the Mandate shall remain in effect until the end of the month following such termination occurred.

However, in case this Mandate terminates because the Entity becomes a NPFFI, the Bank will not make any reporting relating to the owners. Instead, the Entity will be reported as a NPFFI according to the FATCA requirements.

Clause 8

Notification Address

Written notifications under this Mandate shall be addressed to:

- For notification to Entity: to the correspondence address provided by Entity in the latest form "Principal Correspondence Address"
- For notification to the Bank: to the address mentioned on page 1, to the attention of the account's client relationship manager.

Clause 9

Accuracy of Information Provided

The Entity understands and accepts notably that the supply of any false, misleading or incomplete information is likely to harm the Bank which in return might also trigger inaccurate FATCA reporting. Therefore, the Entity accepts and agrees to release, indemnify and hold the Bank, its subsidiaries and any Third Party Nominee (as defined in the Bank's General Business Conditions), as well as their respective employees, governing bodies and agents (hereinafter the "Indemnities") harmless from any liability, claim, fee, cost or harm of any nature (including any financial sanctions, fines, legal costs or lawyer's fees) in the course of performing the present Mandate, in accordance with the Bank's General Business Conditions.



Clause 10

Governing Law and Place of Jurisdiction

The governing law and place of jurisdiction applying to the relations between the Bank and Entity are those indicated in the General Business Conditions to which the Account(s) is(are) subject.

Date (dd/mm/yyyy): ____/____/____

Signature of Entity:



APPENDIX IA: OWNER REPORTING STATEMENT
To be completed if Entity provides a form W-8BEN-E

If the Entity provides a form W-8IMY, this Appendix IA must be completed in addition to Appendix IB (Withholding Statement) only if Appendix IB does not already contain all of the required information mentioned in this Appendix IA.

- A. List all individuals (US and Non-US) and US entities (specified US person) that own a direct or indirect equity interest in Entity (looking through all entities other than specified US persons):

(Owner usually means:

- with respect to any type of corporation, any person that owns, directly or indirectly, the stock of such corporation;
- with respect to a complex trust, any person who may receive a discretionary distribution and actually received one in the past or in the calendar year.)

1 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person
2 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person
3 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person
4 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person
5 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person



6 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person
7 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person
8 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person

B. List all individuals (US and Non-US) and US entities (specified US person) that own a debt interest in Entity, including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the Entity or any direct or indirect equity interest in a debt holder of the Entity, in either such case if the debt interest constitutes a financial account in excess of \$50,000:

1 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person
2 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person



3 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person
4 Name	
Permanent Resident Address & Country	
Taxpayer Identification Number (for US Persons) _____	FATCA Status <input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person

For each individual listed above, Entity shall provide a "Tax Status for Individuals" form to establish his/her non-US vs US status.

This Owner Reporting Statement needs to be renewed, at the earliest of: 3 years after the year of establishment or upon any Change of Circumstances.

The Entity hereby declares that the above information is, to the best of its belief and knowledge, accurate and correct.

Signature of Entity:

Date of establishment (dd/mm/yyyy): ____/____/____

DEFINITION OF TERMS USED IN APPENDIX

US Person: any person, individual or entity, that is subject to tax in the US on worldwide income. This includes amongst others individuals who are US citizens or US permanent resident, as well as entities incorporated, registered or organized in the US

Specified US Person: any US person (see above) other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets, (ii) a corporation that is a member of the same expanded affiliated group as a corporation described in (i), (iii) an organization exempt from taxation under section 501(a) or an individual retirement plan, (iv) the US Government or any wholly owned agency or instrumentality thereof, including any US territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing, (v) a bank, (vi) a real estate investment trust, (vii) a regulated investment company or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940, (viii) a common trust fund, (ix) a trust that is exempt from tax, (x) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such in the US or any State, (xi) a broker, and (xii) a tax exempt trust under a section 403(b) plan or section 457(g) plan. For example, a "Specified US Person" includes (i) individuals that are US persons (ii) non-publicly traded corporations or partnerships formed within the United States, (iii) estates of decedents that are US citizens or residents of the United States, and (iv) trusts subject to the jurisdiction of a US court and that have a US trustee.

Non-US individual: any individual who is not a US Person.





APPENDIX IB: WITHHOLDING STATEMENT
To be completed if Entity provides a form W-8IMY

Withholding Statement and Agreement for Foreign Partnerships, Grantor Trusts and Simple Trusts

Account no.: _____

Name of Partnership/Trust _____
(the "Account Holder" or "Entity")

1. Partner, Beneficiary or Grantor Information

Please list in the table below all partners of a partnership, the grantor (settlor) and all the beneficiaries who may receive a discretionary distribution and actually received one in the past for a grantor trust, or the beneficiaries for a simple trust.

Name of Partner, Beneficiary or Grantor			
Permanent Resident Address & Country			
Qualified Intermediary Status		FATCA-Status (see note 2)	Income Allocation in % Total must equal 100 % (see note 3)
Type of Person (see note 1)	Type of non-US entity (see note 1)		
<input type="checkbox"/> US non-exempt recipient <input type="checkbox"/> US exempt recipient <input type="checkbox"/> Foreign individual <input type="checkbox"/> Foreign entity	<input type="checkbox"/> Entity is a Beneficial Owner <input type="checkbox"/> Entity acts as intermediary <input type="checkbox"/> Entity is a flow-through	<input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person <input type="checkbox"/> Other (specify): _____	

Name of Partner, Beneficiary or Grantor			
Permanent Resident Address & Country			
Qualified Intermediary Status		FATCA-Status (see note 2)	Income Allocation in % Total must equal 100 % (see note 3)
Type of Person (see note 1)	Type of non-US entity (see note 1)		
<input type="checkbox"/> US non-exempt recipient <input type="checkbox"/> US exempt recipient <input type="checkbox"/> Foreign individual <input type="checkbox"/> Foreign entity	<input type="checkbox"/> Entity is a Beneficial Owner <input type="checkbox"/> Entity acts as intermediary <input type="checkbox"/> Entity is a flow-through	<input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person <input type="checkbox"/> Other (specify): _____	



Name of Partner, Beneficiary or Grantor			
Permanent Resident Address & Country			
Qualified Intermediary Status		FATCA-Status (see note 2)	Income Allocation in % Total must equal 100 % (see note 3)
Type of Person (see note 1)	Type of non-US entity (see note 1)		
<input type="checkbox"/> US non-exempt recipient <input type="checkbox"/> US exempt recipient <input type="checkbox"/> Foreign individual <input type="checkbox"/> Foreign entity	<input type="checkbox"/> Entity is a Beneficial Owner <input type="checkbox"/> Entity acts as intermediary <input type="checkbox"/> Entity is a flow-through	<input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person <input type="checkbox"/> Other (specify): _____	

Name of Partner, Beneficiary or Grantor			
Permanent Resident Address & Country			
Qualified Intermediary Status		FATCA-Status (see note 2)	Income Allocation in % Total must equal 100 % (see note 3)
Type of Person (see note 1)	Type of non-US entity (see note 1)		
<input type="checkbox"/> US non-exempt recipient <input type="checkbox"/> US exempt recipient <input type="checkbox"/> Foreign individual <input type="checkbox"/> Foreign entity	<input type="checkbox"/> Entity is a Beneficial Owner <input type="checkbox"/> Entity acts as intermediary <input type="checkbox"/> Entity is a flow-through	<input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person <input type="checkbox"/> Other (specify): _____	

Name of Partner, Beneficiary or Grantor			
Permanent Resident Address & Country			
Qualified Intermediary Status		FATCA-Status (see note 2)	Income Allocation in % Total must equal 100 % (see note 3)
Type of Person (see note 1)	Type of non-US entity (see note 1)		
<input type="checkbox"/> US non-exempt recipient <input type="checkbox"/> US exempt recipient <input type="checkbox"/> Foreign individual <input type="checkbox"/> Foreign entity	<input type="checkbox"/> Entity is a Beneficial Owner <input type="checkbox"/> Entity acts as intermediary <input type="checkbox"/> Entity is a flow-through	<input type="checkbox"/> Non-US Individual <input type="checkbox"/> Specified US Person <input type="checkbox"/> Other (specify): _____	



For each Partner, Beneficiary or Grantor listed above, a "Tax Status for Individuals" form or the appropriate IRS form or equivalent bank form for an entity, to establish their non-US/ US status, must be provided. In addition, for each Partner, Beneficiary or Grantor that is an entity acting as intermediary or that qualifies as flow-through entity according to US tax regulations, such entity will have to provide its own withholding statement.

2. Claim of treaty benefits

Should treaty benefits be claimed by all the beneficial owners of income, on the basis of the treaty provisions between their country of permanent residence and the United States, the Entity acknowledges that all income will be subject to the highest rate of withholding applicable dependent on the Partner, Beneficiary or Grantor with the maximum withholding rate.

3. Changes of Circumstances

The Account Holder undertakes to inform the Bank, at its own initiative and within 30 days, (i) of any change in circumstances which modifies the status of any of the Partner, Beneficiary and Grantor listed in this withholding statement (in particular: from/to a "non-US Person" status to/from a "US Person" status under applicable US tax regulations) or (ii) any change in the composition of its Partners, Beneficiaries or Grantors. In case of change in circumstances, the Account Holder commits to provide an updated withholding statement and any new or updated forms, documentation and certifications as required by the Bank, and within 30 days of such request.

4. Application of the Joint Account solution (Section 4.05 of the Qualified Intermediary Agreement)

The Entity is a nonwithholding, non-US partnership or trust and certifies the following (check all that apply):

- the Entity's FATCA status is either (i) Certified Deemed Compliant (such as a *Certified Deemed Compliant Sponsored, Closely Held Investment Vehicle* and certain non-reporting IGA FFIs), (ii) Exempt Beneficial Owner, (iii) Owner-Documented Foreign Financial Institution, or (iv) Non-Financial Foreign Entity (such as Active NFFE or Passive NFFE);
- none of the Entity's Partners, Beneficiaries or Grantors is (i) a US Person, (ii) a foreign person subject to withholding or reporting under the FATCA regulations, such as a recalcitrant account holder or a Non-Participating Foreign Financial Institution, or (iii) a flow-through entity;
- the Entity's Partners, Beneficiaries or Grantors are not acting as an intermediary (e.g. nominee, fiduciary, etc.);
- the Entity agrees, upon request, to make available for inspection, to the Bank or the Bank's external auditor (including to respond to IRS inquiries), for purposes of compliance reviews under the Qualified Intermediary Agreement, records that establish that the Entity has provided the Bank with the documentation (together with any associated withholding certificates, withholding statements and other documents and information) for all its Partners, Beneficiaries or Grantors.

In case the cumulative conditions above are fulfilled, the Entity's non-US Partners, Beneficiaries or Grantor will not be subject to a nominative reporting to the IRS, under the revised QI Agreement rules (version of June 26, 2014). **Otherwise, the undersigned hereby acknowledges that, under the applicable Qualified Intermediary rules, the Bank has to report annually to the IRS the name of the Entity as well as the names of the Partners, Beneficiaries and Grantors, whether US or non-US, together with other information relating to the account as required under applicable US regulations, and consequently the Entity releases the Bank from the obligation to observe banking secrecy.**

Date (DD/MM/YYYY):

Signature of the Account holder/Entity





PLEASE NOTE THAT THE BANK CANNOT PROVIDE ANY TAX ADVICE AND IF YOU ARE UNSURE ABOUT HOW TO COMPLETE THIS FORM, YOU SHOULD CONTACT YOUR TAX ADVISOR. FOR THE AVOIDANCE OF DOUBT, THE SUPPORTING NOTES AND EXPLANATIONS PROVIDED BELOW ARE FOR GENERAL INFORMATION AND GUIDANCE PURPOSES ONLY AND DO NOT CONSTITUTE ANY FORM OF TAX ADVICE.

Note 1: DEFINITION OF TERMS USED FOR QUALIFIED INTERMEDIARY STATUS

US Person includes any person, individual or entity, that is subject to tax in the US on its worldwide income. This includes amongst others (i) individuals who are US citizens or US permanent resident, (ii) companies or partnerships formed or organised pursuant to US law, (iii) trusts with a US trustee and subject to US jurisdiction and (iv) estates of certain decedents that are US individuals.

US exempt recipient includes, amongst others, the following US entities: a corporation, a tax exempt organisation, an international organisation, a securities or commodities dealer, a REIT, an entity registered as an investment company under applicable US law, a financial institution, certain trusts, nominees, custodians, brokers and swap dealers.

US non-exempt recipient is any US Person that is not an exempt recipient.

Foreign individual or foreign entity: any individual who is not a US Person or any entity that is not a US Person.

Beneficial owner is generally the individual or entity obligated to include the income in its gross income and would be liable for the tax due. Conversely, a **flow-through** is, in general terms, an foreign entity that is transparent for tax purposes, such as a partnership (other than a withholding foreign partnership), a foreign grantor or foreign simple trust (other than a withholding foreign trust).

An **intermediary** means any person that acts on behalf of another person such as a custodian, broker, nominee, fiduciary or other agent.

Note 2: DEFINITION OF TERMS USED FOR FATCA STATUS

Specified US Person: any US person (see above) other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets, (ii) a corporation that is a member of the same expanded affiliated group as a corporation described in (i), (iii) an organization exempt from taxation under section 501(a) or an individual retirement plan, (iv) the US Government or any wholly owned agency or instrumentality thereof, including any US territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing, (v) a bank, (vi) a real estate investment trust, (vii) a regulated investment company or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940, (viii) a common trust fund, (ix) a trust that is exempt from tax, (x) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such in the US or any State, (xi) a broker, and (xii) a tax exempt trust under a section 403(b) plan or section 457(g) plan.

Non-US individual: any individual who is not a US Person.

Other: if the account holder is neither an individual nor a US entity, please indicate your FATCA status based on the IRS Final Regulations or the relevant Intergovernmental Agreement (IGA).

Note 3: INCOME ALLOCATION

This information represents the income allocated to each Partner, Beneficiary or Grantor of the Account Holder. If Joint Account treatment cannot be applied to the Account Holder (see section 4 above), such information will be used in order for the Bank to comply with its obligations under its Qualified Intermediary Agreement for purposes of reporting income allocated to each Partner, Beneficiary or Grantor of the Entity. As noted in section 2 above, the highest applicable rate will be levied on all US source income paid to the Account.



