

CRS / FATCA self-certification form

(Entity)

Name of the "Fiducie": **Fiducie Cybergun** (« **Fiducie** »)

Name of the "Fiducie" 's "fiduciaire": **Equitis Gestion** (« **Fiduciaire** »)

"Constituant" and "Bénéficiaire" 's name / legal name:

_____ (« **Constituant et / ou Bénéficiaire** »)

Instructions for the completion of this form

The automatic exchange of banking and financial data¹ imposes upon financial institutions, including the "Fiduciaire", a systematic transmission of data related to their clients. This data, which notably concerns account balances, financial revenue and clients' permanent address for tax purposes, are collected by financial institutions and could be transmitted to their tax administration (in this case, the French administration), which may then re-transmit this data, if relevant, to each state's tax administration where the entity has an address for tax purposes.

We ask that you please fill in this tax-related auto-certification form, and provide all the complementary information requested hereunder.

This auto-certification form is to be filled in by the "Constituant" and/or by the "Bénéficiaire" of the "Fiducie" as the entity-account holder

Section 1 - Identification of the "Constituant" and / or of the "Bénéficiaire" (entity-account holder)	Mandatory field
Section 2 - Country/ jurisdiction of residence for tax purposes of the "Constituant" and / or "Bénéficiaire" (entity-account holder)	Mandatory field
Section 3 – Declarant's name	Mandatory field unless the entity has a permanent address in the United States
Section 4 – Identification of Controlling Persons (or of beneficial owners under the local anti-laundersing provisions)	Fields which are only to be filled if the "Constituant" and / or the "Bénéficiaire" has I. A Passive NFE (Passive Non-Financial Entity) by FATCA standards or in a country/jurisdiction enacting DAC and CRS; or II. A professionally managed investment entity and located in a country/jurisdiction which does not enact the CRS. The list of countries is available at the following address : www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction
Section 5 – Declaration and signature	Mandatory field

¹ Those obligations derive from (i) the Act n° 2014-1098 dated September 29, 2014, ratifying the intergovernmental agreement between France and the United-States of America in order to improve the respect of the tax obligations at the international level and to implement the law relating to the respect of the tax obligations for foreign accounts ("FATCA"), (ii) the council directive 2014/107/UE of December 9, 2014, modifying the directive 2011/16/UE relating to the AEI for tax purposes ("DAC"), and (iii) the multilateral agreement between competent authorities for the AEI relating to financial accounts signed by France in the 29th of October in 2014 ("Common Reporting Standard" or "CRS").

Please note that you should not use this form if the “Constituant” and / or the “Bénéficiaire” is a **physical person**. In that case, please fill in the applicable form for physical persons.

Section 1 - Identification of the Investor (Account Holder)

A. Legal Entity Name	
B. “Constituant” and / or “Bénéficiaire” Country of Incorporation	
C. Address	
<i>Number and street name</i>	
<i>Postal code and city</i>	
<i>Country</i>	
D. Mailing address (if different than above)	
<i>Number and street name</i>	
<i>Postal code and city</i>	
<i>Country</i>	

Section 2 – “Constituant” and / or “Bénéficiaire”’s country/jurisdiction of residence for tax purposes (Account Holder)

Please indicate hereunder, the “Constituant” and / or “Bénéficiaire”’s country of residence for tax purposes, in full as well as your Tax Identification Number(s) (TIN) and your “Legal Entity Identifier(s)”(LEI).

Country/ jurisdiction of residence for tax purposes (including US)	Tax Identification Number (TIN) or equivalent	If the TIN is unavailable, please provide the reason <i>(e.g. the relevant country does not provide a TIN, the entity does not have one)</i>	LEI (« Legal Entity Identifier ») if applicable
1.			
2.			
3.			

If the “Constituant” and / or “Bénéficiaire” is incorporated in the **US or a resident of the US**, please also provide a **W9 form**.

If the “Constituant” / or “Bénéficiaire” does not have a permanent residence for tax purposes (e.g. transparent entity), please indicate the country where the main establishment is located or the effective headquarters of the “Constituant” / or “Bénéficiaire”, for tax purposes.

Section 3 – Status of reporting entity as “Constituant” and / or “Bénéficiaire”

Please fill in this section with the FATCA, DAC and CRS status of the l’Entity (unless you have entered in section 2 that the entity has a permanent address in the United States). The definitions of the statuses are in the Appendix.

DAC AND CRS STATUS

Financial Institution (FI)		<input type="checkbox"/> Yes <input type="checkbox"/> No
Please choose the correct category:	<input type="checkbox"/>	Financial Institution – professionally managed investment entity located in a country which implements DAC and CRS
	<input type="checkbox"/>	Financial Institution - other

Non-Financial Institution (NFI) <i>Please fill in only if you have answered NO above</i>		<input type="checkbox"/> Yes <input type="checkbox"/> No
Please choose the correct category:	<input type="checkbox"/>	Active NFE – publically-traded or subsidiary of a publically-traded company
	<input type="checkbox"/>	Active NFE – public or governmental entity
	<input type="checkbox"/>	Active NFE - international organisation
	<input type="checkbox"/>	Active NFE – other than above active non-financial entity classifications
	<input type="checkbox"/>	Passive NFE (other than a professionally managed investment entity located in a country which does not implement DAC and CRS)

FATCA STATUS

Financial Institution (FI)		<input type="checkbox"/> Yes <input type="checkbox"/> No
If applicable, please check the relevant category	<input type="checkbox"/>	Participating FFI or Reporting Model 1 FFI or Reporting Model 2 FFI Please enter the Global Intermediary Identification Number (« GIIN ») : _____ If the entity is sponsored : - please enter the sponsoring entity's GIIN if the entity itself does not have a GIIN _____
	<input type="checkbox"/>	- Sponsoring entity's name : _____
	<input type="checkbox"/>	- Check your status : <input type="checkbox"/> Sponsored Investment Entity <input type="checkbox"/> Sponsored Closely Held Investment Vehicle
	<input type="checkbox"/>	The FFI has been registered but there is no GIIN code (in this case, please provide it within 90 days)
	<input type="checkbox"/>	Exempt Beneficial Owner (e.g. Government entity, International Organization, Central Bank)
	<input type="checkbox"/>	Deemed compliant FFI which are not required to register
	<input type="checkbox"/>	Non-Participating FFI (NPFFI)
<input type="checkbox"/>	Owner-documented FFI (in this case, please provide a W8 BEN E form and a « owner documented statement »)	
<input type="checkbox"/>	If other, please specify: _____	

Non-Financial Entity**(NFE)**

Please fill in **only** if you have answered **NO** above

	Active NFE – publically-traded company or subsidiary of a publically traded company
	Active NFE – other than listed above
	Passive NFE
	If other, please specify: _____

If you are (i) a **Passive NFE** by FACTA, DAC or CRS standards; **or** (ii) a professionally managed investment entity **located in a country/jurisdiction which does not enact FATCA and DAC agreements**, you are required to fill in section 4.

Section 4 - Identification of Controlling persons (or beneficial owners under the anti-laundering local provisions)

Please note that:

You have to complete this section ONLY if you have reported the status of (i) a NFE for FATCA purposes or a country/jurisdiction which enacts **the DAC or the CRS**; or (ii) **an investment entity professionally managed and located in a country/jurisdiction which does not enact the CRS and the DAC.**

Complete the following information if your entity has one or several controlling persons (or beneficial owners under the anti-laundering local provisions). In case of more three controlling persons, please use a separate sheet.

Name	First Name(s)	Address (street, number, postal code and city)	Date of birth (DD/MM/YYYY)	Date of birth (DD/MM/YYYY)	Address for tax purposes (including US)	Taxpayer Identification Number (TIN) or in case of an unavailable TIN, please specify the reason (e.g. the country/jurisdiction does not issue TINs) For French tax residents, SPI number (indicated)
					1.	
					2.	
					3.	
					1.	
					2.	
					3.	
					1.	
					2.	
					3.	

Section 5 - Declaration and Signature

We acknowledge that the information regarding our financial account(s) and the information contained in this form may be reported or exchanged with the relevant tax authorities.

We certify that all statements made in this declaration are, to the best of my knowledge, correct and complete.

We undertake to advise you within 30 days of any change in circumstances and to provide you an updated self-certification of such change in circumstances.

We certify that we are the Account Holders or are authorized to sign for the Account Holder of all the account(s) to which this form relates.

Signature of the person(s) who is/are authorized to sign for the entity's financial account:

Person n° 1

Surname and First name(s)	
Date	
Capacity	
Signature	

Person n° 2

Surname and First name(s)	
Date	
Capacity	
Signature	

The information which is indicated in this form, are subject to an IT processing in order to respect the AEI obligations. The recipients of the Data are the relevant tax authorities. Under the Act «*Informatique et Libertés*» dated January 6th, 1978, amended in 2004, you are entitled to access and to rectify your information, with a request to the financial institution. If you have legitimate reasons, you can also oppose this IT processing. However, the financial institution has to accomplish the tax return obligations as set out above.

Appendix - Definitions

The definitions indicated below are relevant for FATCA and DAC (for CRS, please refer to October 29th, 2014 agreement).

1. Regarding FATCA

Entity: The term "Entity" means a legal person or a legal arrangement such as a trust.

Financial account: The term "Financial Account" means an account maintained by a Financial Institution, and includes:

1. In the case of an Entity that is a Financial Institution solely because it is an Investment Entity, any equity or debt interest (other than interests that are regularly traded on an established securities market) in the Financial Institution;
2. In the case of a Financial Institution not described in subparagraph 1, any equity or debt interest in the Financial Institution (other than interests that are regularly traded on an established securities market), if (i) the value of the debt or equity interest is determined, directly or indirectly, primarily by reference to assets that give rise to U.S. Source Withholdable Payments, and (ii) the class of interests was established with a purpose of avoiding reporting in accordance with this Agreement; and
3. Any Cash High Value Insurance Contract and any Annuity Contract issued or maintained by a Financial Institution, other than a noninvestment-linked, nontransferable immediate life annuity that is issued to an individual and monetizes a pension or disability benefit provided under an account, product, or arrangement identified as excluded from the definition of Financial Account in Appendix II.

Notwithstanding the foregoing, the term "Financial Account" does not include any account, product, or arrangement identified as excluded from the definition of Financial Account in Appendix II. For purposes of this Agreement, interests are "regularly traded" if there is a meaningful volume of trading with respect to the interests on an ongoing basis, and an "established securities market" means an exchange that is officially recognized and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange. For purposes of this subparagraph 1(s), an interest in a Financial Institution is not "regularly traded" and shall be treated as a Financial Account if the holder of the interest (other than a Financial Institution acting as an intermediary) is registered on the books of such Financial Institution. The preceding sentence will not apply to interests first registered on the books of such Financial Institution prior to July 1, 2014, and with respect to interests first registered on the books of such Financial Institution on or after July 1, 2014, a Financial Institution is not required to apply the preceding sentence prior to January 1, 2016.

Account Holder: The term "Account Holder" means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this Agreement, and such other person is treated as holding the account. For purposes of the immediately preceding sentence, the term "Financial Institution" does not include a Financial Institution organized or incorporated in a U.S. Territory. In the case of a Cash High Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash High Value or change the beneficiary of the contract. If no person can access the Cash High Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash High Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

Financial Institution (FI): The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

Investment Entity: The term "Investment Entity" means any Entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:

1. Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;

2. Individual and collective portfolio management; or
3. Otherwise investing, administering, or managing funds or money on behalf of other persons.

This subparagraph j shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations.

Non-Financial Foreign Entity (NFFE): An "NFFE" means any Non-U.S. Entity that is not an FFI as defined in relevant U.S. Treasury Regulations or is an Entity described in subparagraph B(4)(j) of this section, and also includes any Non-U.S. Entity that is established in France or another Partner Jurisdiction and that is not a Financial Institution.

Passive NFFE: A "Passive NFFE" means any NFFE that is not (i) an Active NFFE, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

Active NFFE: An "Active NFFE" means any NFFE that meets any of the following criteria:

- (a) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (d) The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (e) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- (g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (h) The NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
- (i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
- (j) The NFFE meets all of the following requirements:
 - It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - It is exempt from income tax in its jurisdiction of residence;
 - It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

- The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
- The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.

Controlling persons: The term "Controlling Persons" means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

2. Regarding DAC

Entity: The term “Entity” means a legal person or a legal arrangement, such as a corporation, partnership, trust, or foundation.

Financial account: The term “Financial Account” means an account maintained by a Financial Institution, and includes a Depository Account, a Custodial Account and:

- (a) In the case of an Investment Entity, any equity or debt interest in the Financial Institution. Notwithstanding the foregoing, the term “Financial Account” does not include any equity or debt interest in an Entity that is an Investment Entity solely because it (i) renders investment advice to, and acts on behalf of; or (ii) manages portfolios for, and acts on behalf of, a customer for the purpose of investing, managing, or administering Financial Assets deposited in the name of the customer with a Financial Institution other than such Entity;
- (b) In the case of a Financial Institution not described in subparagraph a), any equity or debt interest in the Financial Institution, if the class of interests was established with the purpose of avoiding reporting in accordance with the Section I of the DAC; and
- (c) Any Cash High Value Insurance Contract and any Annuity Contract issued or maintained by a Financial Institution, other than a non-investment-linked, non-transferable immediate life annuity that is issued to an individual and monetises a pension or disability benefit provided under an account that is an Excluded Account. The term “Financial Account” does not include any account that is an Excluded Account.

Account Holder: The term “Account Holder” means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this Directive, and such other person is treated as holding the account. In the case of a Cash High Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash High Value or change the beneficiary of the contract. If no person can access the Cash High Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash High Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

Financial Institution: The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

Investment Entity: The term “Investment Entity” means any Entity:

- (a) which primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - Individual and collective portfolio management; or
 - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- (b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph A(6)(a). An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph A(6)(a), or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for the purposes of subparagraph A(6)(b), if the Entity's gross income attributable to the relevant activities equals or exceeds 50 % of the Entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence. The term “Investment Entity” does not include an Entity that is an Active NFE because that Entity meets any of the criteria in subparagraphs D(8)(d) through (g).

This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of “financial institution” in the Financial Action Task Force Recommendations.

Controlling persons: The term “Controlling Persons” means the natural persons who exercise control over an Entity. In the case of a trust, that term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

Non-Financial-Entity (NFE): The term “NFE” means any Entity that is not a Financial Institution.

Passive NFE: The term “Passive NFE” means any: (i) NFE that is not an Active NFE; or (ii) an Investment Entity described in subparagraph A(6)(b) that is not a Participating Jurisdiction Financial Institution.

Active NFE: The term “Active NFE” means any NFE that meets any of the following criteria:

- (a) Less than 50 % of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 % of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (d) Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (e) The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (f) The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (g) The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (h) The NFE meets all of the following requirements:
 - It is established and operated in its Member State or other jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its Member State or other jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - It is exempt from income tax in its Member State or other jurisdiction of residence;
 - It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - Applicable laws of the NFE's Member State or other jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation

for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

- The applicable laws of the NFE's Member State or other jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's Member State or other jurisdiction of residence or any political subdivision thereof.

Change in circumstances: A “change in circumstances” includes any change that results in the addition of information relevant to a person's status or otherwise conflicts with such person's status. In addition, a change in circumstances includes any change or addition of information to the Account Holder's account (including the addition, substitution, or other change of an Account Holder) or any change or addition of information to any account associated with such account if such change or addition of information affects the status of the Account Holder