

## CRS / FATCA self-certification form

### (Individuals)

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 data<sup>1</sup> 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

<b>Section 1</b> - Identification of the "Constituant" and / or of the "Bénéficiaire" (entity-account holder)	Mandatory field
<b>Section 2</b> - Country/ jurisdiction of residence for tax purposes of the Constituant and / or Bénéficiaire (entity-account holder)	Mandatory field
<b>Section 3</b> – Declaration and signature	Mandatory field

Please note that you are not to fill in this form if the Constituant and/ or Bénéficiaire is an **Entity**. If it were the case, please fill in the self-certification form for entities.

<sup>1</sup> 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**").

**Section 1 - Identification of the Constituant and / or Bénéficiaire (Account Holder)**

<b>A. Surname</b>	
<b>B. First name(s)</b>	
<b>C. Current Residence Adresse</b>	
<i>Number and street name</i>	
<i>Postal code and city</i>	
<i>Country</i>	
<b>D. US Nationality / US Citizenship?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>E. Date of birth (dd/mm/yyyy)</b>	
<b>F. Country of birth</b>	
<b>G. Legal representative (if applicable)</b>	Name
	Surname
	Date of birth (dd/mm/yyyy)

**Section 2 – Country/jurisdiction of Residence of the reporting “Constituant” or “Bénéficiaire”**

Please state below, each country/jurisdiction where the account holder is a resident for tax purposes, written in full letters, and the Taxpayer Identification Number(s) (TIN).

<b>Country/ Jurisdiction of residence for tax purposes (including US)</b>	<b>Taxpayer Identification Number (TIN)</b> For French tax residents, SIREN number (computer ID registration no. for a company)	<b>If the TIN is unavailable, please provide the reason</b> (e.g. country/jurisdiction does not issue TINs or the reason why the entity has not a TIN)
<b>1.</b>		
<b>2.</b>		
<b>3.</b>		

If you have a permanent residence in the **US**, please provide along with this form a **W9 form**.

### **Section 3 – Declaration and signature**

We acknowledge that the information regarding our Financial account(s) and 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:**

Name and First name(s)	
Date	
Signature	

The information which are indicated in this form, is 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 the October 29th, 2014 agreement).

### **1. FATCA**

**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 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 Annex 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 Annex 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 Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash 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 Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

## **2. DAC**

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

1. 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;
2. 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
3. Any Cash 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 Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash 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 Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

**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.