



Controlling Person Tax Residency Self-Certification Form

Please fill in the present form, only if upon the completion of the “Entity Tax Residency Self Certification Form”, it has been declared that the account beneficiary is a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

Based on the Common Reporting Standard (“Common Reporting Standard” / “CRS”), which was developed by the Organisation for Economic Cooperation and Development (“OECD”), a new regulatory obligation is created for the collection and reporting of financial account information for the financial institutions, which are located in the countries participating in it. The Common Reporting Standard (CRS) aims to contribute into the treatment of tax evasion and tax avoidance, and also, to improve the tax compliance at a global level. The participating jurisdictions, which have agreed upon the application of the Common Reporting Standard (CRS), also include Greece, which is committed to applying it, on the basis of the Law 4428/2016, as of January 1st, 2016, for the Validation of the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information. In parallel, the implementation of automatic exchange of information has been ensured at a European level, on the basis of the Common Reporting Standard (CRS), by adopting the Directive 2014/107/EU as regards mandatory automatic exchange of information in the field of taxation, which was incorporated into the Greek Law by the Law 4378/2016.

Following the above-mentioned and in compliance with the applicable legal framework (see Law 4428/2016 and Law 4170/2013, as amended by the Law 4378/2016), Piraeus Bank S.A., as well as all the financial institutions of participating jurisdictions, is obliged to determine, collect and send financial account information to the competent Greek tax authorities, for account beneficiaries with a tax residency that may be situated at another participating jurisdiction. The competent Greek tax authorities may then send such information to the respective competent tax authorities of the participating jurisdictions. Each country/jurisdiction has its own regulations for the determination of tax residency. In general, the tax residency is defined as the country/jurisdiction in which you live. Due to special circumstances, you may be a tax resident in a different country/jurisdiction or in more than one country/jurisdiction at the same time.

In case that you should submit the self-certification form on behalf of an account beneficiary, who is an Entity, do not fill in the present form. Instead, please complete the “Entity Tax Residency Self-Certification Form”. Similarly, if you are the beneficiary to a personal account or a sole proprietorship, please complete the “Individual Tax Residency Self-Certification Form”.

In pursuance of the above-mentioned, if your tax residency (or the tax residency of the Controlling Person, in case you fill in the form on his behalf) is situated outside the Greek jurisdiction, Piraeus Bank S.A. is obliged by the applicable law to provide the information included in the present form, as well as any other information regarding your financial accounts, to the competent Greek tax authorities. The information may then be sent to the tax authorities of another country/jurisdiction or countries/jurisdictions, pursuant to intergovernmental agreements for the exchange of financial information.

The present form will remain valid, unless there is a change in the circumstances, which affects the tax status of the Controlling Person or other mandatory fields contained in the present form, thus making the present form incorrect or/and incomplete. In this case, you must notify us accordingly and provide a suitably updated self-certification form.

In case that there are indications you are (or the Controlling Person is, in case that you fill in the form on his behalf) a U.S. person, based on the regulations of the tax authority in USA (IRS), you may also need to fill in an IRS W-9 form.

In the case of more than one Controlling Persons, fill in a separate form for each Controlling Person.

If you fill in the present form on behalf of a Controlling Person, please ensure that he is informed accordingly.

Please indicate in what capacity you are signing Part IV. For example, you may be the account beneficiary or a Passive NFE or fill in the present form under a power of attorney.

The information contained in the present document is collected and may be transmitted within the framework of Piraeus Bank S.A.’s fulfillment of obligations, which are enforced by the law. The information and data collected and transmitted within the framework of automatic exchange of information, are maintained and kept by Piraeus Bank S.A. in a safe environment, merely for the purpose intended, and shall be subject to processing by the Bank, as more specifically set out in the informational document “Data Privacy Notice”, which, as I hereby declare, I received and have been informed about its content and such document comprises an integral part hereof. Piraeus Bank S.A. may submit the information contained in the present document as well as any other information that is already at the Bank’s disposal, with regard to your financial accounts to the competent Greek tax authorities.

As a financial institution, we are not allowed to provide any tax advice.

If you have any question regarding the present form, the present instructions or the determination of your tax residency status, you may consult the competent national tax authority or your tax adviser.



Part I- Identification of Controlling Persons		
Person's Code *:		
Last Name:	First Name:	
Father's Last Name:	Father's First Name:	
Type of Identity:	<input type="checkbox"/> Identity Card <input type="checkbox"/> Passport <input type="checkbox"/> Service Card <input type="checkbox"/> Residency Permit <input type="checkbox"/> Other Identity:	
Identity Number:	Issue Date:	
Birth Date:	Place of Birth:	Country of Birth:
Country of Residency:		
Residency Address (Street, Number):		
Postal Code:	City:	Tel./Fax:
Mail Address** (Street, Number):		
Postal Code:	City:	Tel./Fax:
Country:		
Corporate Name of Controlled Entity 1-Account Beneficiary:		
Corporate Name of Controlled Entity 2-Account Beneficiary:		
Corporate Name of Controlled Entity 3-Account Beneficiary:		

*It is filled in by the Bank

** It should be filled in, if it is different from the above-mentioned Residency Address

Part II- Country of residency for tax purposes and relevant Taxpayer Identification Number or functional equivalent ("TIN")

Please complete the following table, by specifying:

- I. the country in which the Controlling Person is tax resident
- II. The Controlling Person's Taxpayer Identification Number for each country/jurisdiction mentioned
- III. If the Controlling Person is tax resident in a country, which is a Reportable Jurisdiction, also, fill in Part III "Type of Controlling Person"

If the Controlling Person is tax resident in more than three countries, please use a separate sheet.

If no TIN is available, please provide the relevant reason **A, B or C** (where appropriate):

Reason A: The country in which I am tax liable does not issue TINs to its residents

Reason B: The Account Beneficiary is otherwise unable to obtain a TIN or equivalent number

(Please explain why you are unable to obtain a TIN in the below table, provided that you have selected the specific reason)

Reason C: No TIN is required. (Note: Only select the specific reason if the authorities of the country of the tax residency mentioned below do not require the notification of TIN)

Country of tax residency	TIN	If no TIN available, enter reason A, B or C
1		
2		
3		

Please explain in the following table why you are unable to obtain a TIN, provided that you selected **Reason B** above.

1	
2	
3	



Part III- Type of Controlling Person

Please only complete this section if you are tax resident in one or more Reportable Jurisdictions:

Please provide the Controlling Person's status (mark down accordingly with an X in the respective column)		Entity 1	Entity 2	Entity 3
1)	Controlling Person of a Legal Entity - control by ownership			
2)	Controlling Person of a Legal Entity - control by other means			
3)	Controlling Person of a Legal Entity - Senior Managing Official			
4)	Controlling Person of a trust - Settlor			
5)	Controlling Person of a trust - Trustee			
6)	Controlling Person of a trust - Protector			
7)	Controlling Person of a trust - Beneficiary			
8)	Controlling Person of a trust - other			
9)	Controlling Person of a Legal Arrangement (non-trust) - With a settler-equivalent status			
10)	Controlling Person of a Legal Arrangement (non-trust) - With a trustee-equivalent status			
11)	Controlling Person of a Legal Arrangement (non-trust) - With a Protector-equivalent status			
12)	Controlling Person of a Legal Arrangement (non-trust) - With a Beneficiary-equivalent status			
13)	Controlling Person of a Legal Arrangement (non-trust) - With other-equivalent status			



Part IV- Declarations and Signature

I fully understand that the information I provide is covered by the total of provisions of the terms and conditions, which regulate the relationship between the Account Beneficiary and Piraeus Bank S.A. and determine the ways in which Piraeus Bank S.A. may use and notify the information I provide. I acknowledge that the information contained in this form and the information regarding the Controlling Person and any Reportable Account may be reported to the competent tax authorities in Greece and exchanged with the tax authorities of another country or countries, where the Controlling Person is tax resident, pursuant to intergovernmental agreements for the exchange of financial account information.

I certify that I am the Controlling Person (or I am authorized to sign on behalf of the Controlling Person) in respect of the account or accounts, which are held by the entity – Account Beneficiary.

I certify that in case that I have provided information about any other person, I shall inform this specific person within 30 days from signing the present form, that I have provided this information to Piraeus Bank S.A. and that such information may be notified to the competent tax authorities in Greece and exchanged with the tax authorities of another country or countries, where the person is tax resident pursuant to intergovernmental agreements for the exchange of financial account information.

I have taken cognizance of the definitions described in detail in the Glossary-Definitions, which has been notified to me and can be found in the Bank’s web page.

I declare that all statements made in the present declaration are, to the best of my knowledge and belief, complete and true.

I undertake to inform Piraeus Bank S.A. within 30 days of any change in circumstances, which will affect the tax residency status of the person mentioned in Part I of the present form or will result in making the information contained herein inaccurate or/and incomplete and to submit the suitably updated self-certification form within the same time period to Piraeus Bank S.A., namely within 30 days from the afore-mentioned change in circumstances.

Signature:

Date:

Note: If you are not the Controlling Person, please clarify the capacity with which you are signing the form. If you sign the present form under a power of attorney, please attach the certified copy of power of attorney.

Full Name:

Capacity:



Glossary/ Definitions (Entity Tax Residency Self-Certification)

The term “**Account Beneficiary**” means the person registered or identified as the beneficiary 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 a representative, custodian, nominee, authorized signatory, investment advisor or intermediary, shall not be deemed to be the account beneficiary.

The term “**Active NFE**” means any NFE that meets any of the following criteria. In summary, these criteria refer to:

- active NFEs due to reason of income or assets
- publicly traded NFEs
- Governmental Entities, International Organizations, Central Banks or their wholly owned Entities
- NFEs, which are holding companies and members of a nonfinancial group
- start-up NFEs
- NFEs that are liquidating or emerging from a bankruptcy process
- treasury centers which are members of a nonfinancial group or
- non-profit NFEs

An entity shall be classified as Active NFE, provided that it 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 in an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded in an established securities market
- c) the NFE is a Governmental Entity, International Organization, 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 business sectors or businesses other than the one 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 or leveraged buyout fund or any other 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 (a “start-up NFE”), 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 initial incorporation of the NFE
- f) the NFE has not been a Financial Institution in the last 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 sector 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 Entity is primarily engaged in a business other than that of a Financial Institution or
- h) the NFE meets all of the following requirements (a “non-profit NFE”):
 - i. it is established and operated in the jurisdiction of its residency exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes, or it is established and operated in the jurisdiction of its residency and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare
 - ii. it is exempt from income tax in the jurisdiction of its residence
 - iii. it has no shareholder or member, who have a proprietary or beneficial interest in its income or assets
 - iv. the applicable laws of the jurisdiction in which the NFE has its residency or the NFE’s incorporation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, an individual 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
 - v. the applicable laws of the NFE’s jurisdiction of residency or the NFE’s incorporation documents require that, in the case of the NFE’s liquidation or dissolution, all of its assets be distributed to a Government Entity or other non-profit organization, or escheat to the jurisdiction of the NFE’s residency or any other of its political subdivisions

Note: Certain entities (such as Non Financial entities of U.S. territory) may qualify for Active Non Financial Foreign Entities (NFFE) status, on the basis of FATCA provisions but not for Active NFE status on the basis of CRS.

“**Control**” over an entity is generally exercised by the individual(s), who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%) in the Entity. Where no individual(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the individual(s), who exercises control of the Entity through other means. Where no individual(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS of the Reportable



Person is deemed to be the individual, who holds the position of the senior managing official.

The term “**Controlling Person(s)**” means the individual(s), who exercise control over an entity. Where this specific entity is treated as a Passive Non-Financial Entity (“Passive NFE”), then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner”, as described in recommendation 10 of the Financial Action Task Force (FATF) recommendations (as approved in February 2012).

In the case of a trust the Controlling Person(s) are the settler(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or classes of beneficiaries and any other individual(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS, the settler(s), the trustee(s), the protector(s) (if any) and the beneficiaries or classes of beneficiaries should be always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

When the settlor(s) of a trust is an Entity, then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and, when required, report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, the Controlling Persons shall be the persons in equivalent or similar positions.

The term “**Custodial Institution**” means any Entity that holds, as a substantial portion of its business, the Financial Assets for the account of third-parties. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals at least 20 % of the Entity’s gross income during the shorter of the following time periods: i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made, or ii) the time period during which the Entity has been in existence.

The term “**Depository Institution**” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

The term “**FATCA**” means the U.S. provisions commonly known as the Foreign Account tax Compliance Act, which were enacted into U.S. law as part of the Hiring Incentives to restore employment on March 18, 2010. The afore-mentioned provisions create a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions or other non-U.S. entities.

The term “**Entity**” means a legal entity or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual.

The term “**Financial Institution**” means a Custodial Institution, a Depository Institution, an Investment Entity or a Specified Insurance Company. The definitions of classifications are mentioned herein. Please refer to the laws 4378/2016 and 4428/2016, for further classification definitions applicable to Financial Institutions.

The term “**Financial Account**” means the account maintained by a Financial Institution. The term includes: Depository Accounts, Custodial Accounts, Equity and debt interest in certain Investment Entities, Cash Value Insurance Contracts of Investment Entities, Cash Value Insurance Contracts and Annuity Contracts.

The term “**Investment Entity**” means two types of Entities:

- i. any Entity that 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, interest rate and index instruments or commodity futures trading
 - individual and collective portfolio management
 - other activities of investment or administration of financial assets or money on behalf of third-parties.

Such activities or operations do not include rendering non-binding investment advice to customers.

- ii. The second type of Investment Entity (“Investment Entity managed by another Financial Institution”) is any Entity 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 the first type of Investment Entity.

The term “**Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution**” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

The term “**Investment Entity managed by another Financial Institution**” means the following: An Entity is “managed by” another Entity, if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of “Investment Entity”.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

The term “**NFE**” is any Entity that is not a Financial Institution.



The term “**Non-Reporting Financial Institution**” means any Financial Institution that is:

- a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution,
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organization or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other entity defined by the L. 4378/2016 and 4428/2016 as a Non-Reporting Financial Institution.

The term “**Participating Jurisdiction**” means a jurisdiction with which an agreement is in place, according to which the specific jurisdiction shall provide the information required within the framework of the automatic exchange of financial account information, as defined in the Common Reporting Standard.

The term “**Participating Jurisdiction Financial Institution**” means:

- i. any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of this Jurisdiction
- ii. any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction

The term “**Passive NFE**”, according to the CRS, means:

- i. any NFE that is not an Active NFE
- ii. any Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

An Entity is a “**Related Entity**” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

The term “**Reportable Account**” means an account held by a Reporting Greek Financial Institution with one or more Reportable Persons as beneficiaries or by a passive NFE with one or more Controlling Persons that are the Reportable Persons.

The term “**Reportable Jurisdiction**” means a jurisdiction with which an obligation to provide financial account information is in place.

The term “**Reportable Jurisdiction Person**” means an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

The term “**Reportable Person**” means any “Reportable Jurisdiction Person” other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organization;
- a Central Bank; or

a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE’s.

“**Resident for tax purposes**”: Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residency, place of management or incorporation, or any other criterion of a similar nature, and not only from sources of income in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in each tax convention (if applicable) to solve cases of double residence for determining their residency for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residency for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. The trusts are treated as having their residency in the jurisdiction in which one or more trustees have their tax residency. For more information on tax residence, please refer to your tax adviser or see the <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard>

The term “**Specified Insurance Company**” means any Entity that is an insurance company (or the holding company of an insurance



company) that issues, or is obligated to make payment with respect to, a Cash Value Insurance Contract or an Annuity Contract.

“**TIN**» (including the “functional equivalent”): The term “TIN” means the Taxpayer Identification Number or functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers, which is assigned by a jurisdiction to an individual or an Entity and is used to identify the individual or Entity for the purposes of enforcing the tax laws of such jurisdiction. Further information of acceptable TINs is provided in the following address:

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

Certain jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (“functional equivalent”). Examples of such numbers include, for Entities, the Business/company registration codes/numbers.

Note: The above-mentioned indicative definitions are provided in order to facilitate your completion of this form.

For more information, please refer to the Common Reporting Standard of OECD for the Automatic Exchange of Financial Account Information (CRS), to the associated Commentary to the CRS and to the guidelines of each country. The above-mentioned are available in the following address: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

If you have any questions, please contact your tax adviser or the competent national tax authority.