

Controlling Person tax residency self-certification form

In accordance with the OECD Common Reporting Standard – CRS (Directive 2011/16/EU and Directive 2014/107/EU) and in accordance with the Law on tax procedure, we financial institutions are required to obtain information for determining one or more tax residences of the controlling person(s) of a business entity and report to the Slovenian tax authorities information relating to clients who are holders of the relevant accounts at the bank and that are/will be defined as a foreign taxpayers.

In accordance with Article 255.b of the Law on Tax Procedure - ZdavP-2 reporting financial institutions in Slovenia are obliged to carry out due diligence to identify non-resident accounts, collect information on the accounts of non-residents, and annually report to the competent authority (ie the Republic of Slovenia Financial Administration) . Reporting financial institutions in the due diligence process for new individual accounts at the opening of the account are required to obtain a self-certification which enable to reporting financial institution to determine where the account holder is resident for tax purposes.

In accordance with the sixth paragraph of Article 255.b ZDavP-2, the person who submits self-certification to the reporting financial institution, has to state true, correct and complete information.

Banka Sparkasse d.d. in accordance with Article 255.c ZDavP-2 each person (account holder) inform about the purpose of the collection and processing of personal data, which is in accordance with Article 255.č ZDavP-2 obliged to report to the competent authority.

Part 1 – Identification of a Controlling Person (beneficial owner)

A. Name of a Controlling Person

Title: _____

Last Name: _____

Name: _____

The name consists of two words: _____

B. Address of the current residence from an official document

Street, House Number: _____

Town, City, Province, Country: _____

Postal Code, ZIP: _____

State: _____

C. Address for service (be completed only if different from the address mentioned under B)

Street, House number: _____

Town, City, Province, Country: _____

Postal Code, ZIP number: _____

State: _____

D. Date of birth* (dd/mm/yyyy): _____

E. Place of birth

City of birth: _____

State of birth: _____

F. Name and address of the entity in which you are controlling person (reflected in the registration data)

Official name of the entity: _____

Street, number: _____

Town, City, Province, Country: _____

Postal Code, ZIP number: _____

State: _____

G. Contact information of the controlling person

E-mail: _____

Phone Number: _____

Part 2 – Country of residence for tax purposes and the identification number of the controlling person (tax identification number) or equivalent code, if the taxpayer identification number is not available

Please complete the table below with the following information:

- (i)** State of residence for tax purposes (see footnote 1);
- (ii)** taxpayer identification number - fiscal code or number for tax purposes for each country of residence for tax purposes (hereinafter: the tax code).

If you are resident for tax purposes in the Republic of Slovenia, as the country of residence specify the Republic of Slovenia, as a tax identification number and include the Slovenian tax number.

If you are resident for tax purposes outside the Republic of Slovenia, indicate the country of residence for tax purposes and tax identification number, issued by the country of residence for tax purposes. If you are resident for tax purposes in two or more member states/jurisdictions indicate the tax code and country of residence for all countries whose residence for tax purposes you are (see footnote 2).

If you do not possess the tax number of the country of residence for tax purposes, please tick the appropriate reason stated under A or B:

☐ **A** – the state does not issue tax numbers for their residents.

☐ **B** – tax identification number or equivalent codes can not be obtained (please provide an explanation in the table below).

Št.	Country of residence for tax purposes	Tax number of the country of residence (Slovenian / foreign)	If the tax code is not available, check the reason A or B
1.			
2.			
3.			

If you ticked above reason **B**, explain why you are unable to obtain foreign tax identification number.

Part 3 – Declaration and signature

Under signed:

- I understand** that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Banka Sparkasse d.d. setting out how Banka Sparkasse d.d. may use and share the information supplied by me;
- I acknowledge** that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be transmitted to the tax authority of the state where the open / managed account(s) , and are exchanged with the competent authorities(i) other(s) of the country (countries), where I am a resident for tax purposes in accordance with the international agreement on the exchange of information about financial accounts;
- I declare** that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete;
- I undertake** to advise Banka Sparkasse d.d. immediately of any change in circumstances or data affecting the change in the status of tax residence (eg. change the country in section 1 / point B, change the country of residence and tax identification number under Section 2), and I will deliver new self-certification and declaration in accordance with changes of circumstances.

Signature of the legal representative/Authorised officer of the account holder:

Name and Last name – in capital letters: _____

Date: _____

Note 1:

Enter the tax number of the Member State / jurisdiction in which you are resident for tax purposes. It's in the country in which you are because of your domicile, residence or any other similar criterion liable to pay tax on all your income, which is reached anywhere in the world. You are not resident for tax purposes in the country, where you pay taxes just because you have a source of income in this country (because achieving income in this country). Information about your residence for tax purposes you can get at the competent tax authority (Financial Administration of the Republic of Slovenia or Foreign tax authority).

Residence for tax purposes in the tax regulations of the countries is usually defined on the basis of certain criteria. An individual is resident in the country in which:

- has a residence (countries can differ in this condition in their jurisdictions or define several types of residences, such as continuous, currently, formally declared, actually, etc.)
- is present more than 183 days in the fiscal year or any twelve month period,
- has a center of vital interests or habitual residence (in the country lives with his family, has a job or other economic interests in the country and other important ties with the country - insurance, bank accounts, extracurricular activities, etc., which show that it is actual or primary home in this country).

When it meets the conditions mentioned in several countries at the same time, it may also be considered to be a resident of two or more countries.

Note 2:

If you are resident for tax purposes outside the Republic of Slovenia, indicate the country of residence for tax purposes and tax identification number, which you issued by the country of residence for tax purposes. If you are resident for tax purposes in two or more member states/jurisdictions indicate the tax code and country of residence for all countries, which is resident for tax purposes are.

The so-called dual resident, in case of doubt, can rely on the so-called breaking rules of the conventions for the avoidance of double taxation, in order to resolve the double residence and found his residence for tax purposes. In case of doubt, a resident whose country you are considered, provide two or more residences for tax purposes, which means that the data will be sent to all the aforementioned countries. Having resolved dilemmas regarding potential dual residence, which is subsequently done by the competent tax authority, provide new self-certification due to changed circumstances.

More information about using the rules from the landmark conventions in determining the residency status for tax purposes can be found on the website of the Financial Administration of the Republic of Slovenia at the following link: [more information](#).

Signature of the bank employee: _____

Date: _____