

1. Identification of the Holder

1a Trade name

1b Country of constitution (not abbreviated)

1c Complete registered office address

Street, number, floor, house number or kilometre point when applicable
City, state or province - postcode
Country (not abbreviated)

1d Effective management office address (if different from the registered offices)

Street, number, floor, house number or kilometre point when applicable
City, state or province - postcode
Country (not abbreviated)

1e Correspondence address (if different from above)

Street, number, floor, house number or kilometre point when applicable
City, state or province - postcode
Country (not abbreviated)

1f Tax Identification Number (CIF in Spain) or equivalent in the country of residence

1g Country(ies) in which a Tax Resident <sup>1</sup>

TAX RESIDENCE COUNTRY(IES)	TAX IDENTIFICATION NO. IN EACH COUNTRY

Tick this box if you declare NOT to have tax residence. In this case, please fill in the table above with the tax identification number at your effective management office address.

<sup>1</sup> Tax Resident: this refers to the status of a taxpayer in the country on the basis of where they usually reside; this is different to merely having municipal tax obligations resulting from the ownership of a property or assets in a country, or from obtaining certain income with a source in a country.

## 2. FATCA Classification of the Entity

2a Is the Entity a US person ??

- NO  
 YES

## 3. Type of Entity

3.1 The Entity **is not** a Financial Institution (tick one of the following options)

a. ACTIVE<sup>3</sup>

If in addition to being Active you also meet one of the following options (CRS Exempt Entities), tick the one that applies. An Entity may be Active without being any of the 3 following options:

- a.1 International Organisation.  
 a.2 State-owned Entity or Central Bank.  
 a.3 Listed Entity or one linked to a listed Entity.

b. PASSIVE

You must select one of the following options:

- b.1 The Entity is made up of Persons who exercise control <sup>4</sup> who are tax residents exclusively in Spain and who are not US citizens.  
 b.2 The Entity is made up of Persons who are tax residents in a country other than Spain and/or they are US citizens. If you tick this option, you must complete Annex III, detailing the Controlling Persons.

c. "Direct Reporting" or "Sponsored Direct Reporting". In addition, you must indicate the GIIN<sup>5</sup>

**Global Intermediary Identification Number (GIIN):** \_\_\_\_\_

<sup>2</sup> See glossary in Annex I

<sup>3</sup> See instructions in Annex II

<sup>4</sup> See glossary in Annex I

<sup>5</sup> Global Intermediary Identification Number

**3.2 The Entity IS a Financial Institution** <sup>6</sup> (tick one option between “a” and “h”)

- a. Spanish Financial Institution <sup>7</sup> (complete your GIIN below)
- b. Financial Institution in a Partner Jurisdiction (complete your GIIN below)
- c. FATCA participating Financial Institution (complete your GIIN below)
- d. Deemed-compliant Financial Institution <sup>8</sup>
- e. Excepted Foreign Financial Institution (“Excepted FFI”)
- f. Exempt effective beneficiary
- g. Non-participating Financial Institution in FATCA
- h. US Financial Institution (only if you have ticked “YES” in section 2.a above)

**Global Intermediary Identification Number (GIIN):** \_\_\_\_\_

**3.2.1 Tick all the box(es) that apply from the following:**

- Tick this box if you have identified yourself in section 3.2 as a Financial Institution because you are exclusively a “Holding Company” or “Treasury Centre” and complete section “3.1 The Entity is NOT a Financial Institution” with its CRS classification.
- Tick this box if you are a “Sponsored Entity” which is providing the GIIN of the “Sponsoring Entity” (in which case you should also identify yourself as one of the “a”, “b” or “c” categories above).
- Tick this box if you are a tax resident in a jurisdiction that does not participate in CRS <sup>9</sup> and you are a Financial Institution because you are a passive Entity managed by another Financial Institution. If this box is ticked, the institution is considered a non-financial passive institution according to the CRS and Annex III must be completed detailing the controlling persons.

<sup>6</sup> Check the definitions of the categories of Financial Institution in Annex I to this form. The term “Financial Institution” should be interpreted in line with the provisions set forth in the FATCA regulations of the Entity’s country of residence and the regulations issued by the United States Treasury and specifically includes “Sponsored Entity” Financial Institutions (e.g.: investment funds or equivalent) which have not applied for the GIIN and provide their “Sponsoring Entity’s” GIIN (only available until 31 December 2015).

<sup>7</sup> Includes Spanish Financial Institutions that have registered as “Registered deemed compliant”.

<sup>8</sup> The term “deemed-compliant Financial Institution” includes any Entity that is deemed compliant for the purposes of the FATCA regulations issued by the United States Treasury and is not required to obtain a GIIN, including, among others, Entities which are “Certified deemed-compliant FFIs” and Financial Institutions with “Owner-documented FFI” account holders.

<sup>9</sup> A non-participating CRS jurisdiction is any jurisdiction other than those listed in the glossary in Annex I.

#### 4. Acceptance and signature

##### Under my own responsibility, I hereby declare

- In the event that I am not a US person according to the US Tax Code, I certify that:
  - I am using this form to certify that the Entity listed as the account holder owns or holds one or more accounts with a non-US Financial Institution for FATCA purposes, instead of form W-8BEN-E.
  - The listed Entity is not a US person and is a tax resident, for CRS purposes, in the country(ies) listed in Part 1 of this form.
  
- Regardless of whether I am a US person under the US Tax Code or not, I certify that:
  - In the event that the Entity stated on this form has been identified as a passive Entity (other than a Financial Institution) with its controlling persons being citizens or residents of a country other than Spain, the full name, address and tax identification number (US TIN if applicable) of each one has been stated in Annex III.
  - I have examined the information contained in this declaration and state that, to the best of my knowledge it is accurate.

Under US Law the above declarations are made under penalty of perjury.

In the event that you have completed Annex III and there are Controlling Persons with their tax residence in countries or jurisdictions other than Spain, in accordance with the provisions of the Spanish Organic Law on Data Protection (LOPD in its Spanish initials) and its implementing regulations, we hereby inform you that some personal data relating to the Controlling Persons may be communicated by Banco Sabadell, S.A. or any of its subsidiaries to the Spanish Tax Administration and may subsequently be transferred to the competent foreign authorities in compliance with the provisions of article 8.3 bis of Directive 2011/16/EU, transposed in Spain through the additional provision 22 of the General Tax Law as well as those of the IGA and its implementing regulations.

I undertake to inform you of any possible changes in the data declared above, within 30 days of the change in circumstances, by submitting a new form.

Signature of the representative authorised to sign on behalf of the Entity:

In \_\_\_\_\_, on \_\_\_\_\_ 2\_\_\_\_\_

Full name
Signature:
By signing, I declare that I have sufficient legal capacity to do so on behalf of the Entity identified in this form and I hereby accept this declaration.
Representation type: _____

## ANNEX I – Glossary

**US Person.-** The term “US Person” refers to an individual who is a citizen or resident of the United States, a partnership or a capital companies constituted in the United States or which is under US laws or one of its States, or a trust if (i) there is a US competent court in accordance with the applicable regulations to issue orders or judgements with regards virtually all matters relating to the administration of the trust, and (ii) one or more US Persons who have authority to exercise control over all the important decisions of the trust, or relating to the estate of the applicable deceased US citizen or resident.

**Person who exercises control over an Entity.-** This expression means the natural persons who control an Entity. Among others, they may exercise control for the following reasons:

- a) Direct shareholder
- b) Indirect shareholder
- c) Administrator
- d) Ultimate beneficiary

**Spanish Financial Institution.-** The term “Spanish Financial Institution” refers to: (i) any Financial Institution with its registered address in Spain, excluding branches of the said Financial Institution which may be located outside Spain, and (ii) any branch of a Financial Institution not located in Spain, when that particular branch is located in Spain.

**Financial Institution in a Partner Jurisdiction.-** The expression “Financial Institution in a Partner Jurisdiction” refers to: (i) any Financial Institution with its registered address in a Jurisdiction with a valid IGA or an agreement with the USA, excluding branches of the said Financial Institution located outside the Partner Jurisdiction, and (ii) any branch of a Financial Institution not resident in the Partner Jurisdiction, where the said branch is located in the Partner Jurisdiction.

**FATCA Participating Financial Institution.-** The term “FATCA Participating Financial Institution” refers to any Financial Institution that does not have its registered address in a Partner Jurisdiction and that has entered into a private FATCA compliance agreement with the US Internal Revenue Service (IRS).

**Deemed-compliant Financial Institution.-** For the purposes of the FATCA, the term “Deemed-compliant Financial Institution” refers to any Entity that is a “Deemed-compliant FFI” under the FATCA regulations issued by the United States Treasury which is not required to obtain a GIIN, including, among others, “Certified deemed-compliant FFIs” and the Financial Institutions with documented owners “Owner-documented FFIs”.

**Excepted Foreign Financial Institution (“Excepted FFI”).-** The term “Excepted Foreign Financial Institution” in FATCA refers to an Excepted Foreign Financial Institution, as defined by the applicable US Treasury regulations.

**Exempt Beneficial Owner.-** The term “Exempt Beneficial Owner” refers to the following types of Spanish Financial Institutions, which are listed in Annex II of the Agreement between the United States of America and the Kingdom of Spain for the improvement of international tax compliance and the implementation of the Foreign Account Tax Compliance Act (FATCA):

- a) State-owned Entities:
  - 1. Official Credit Institute.
  - 2. Insurance Compensation Consortium.
  - 3. Spanish National Securities Market Commission (CNMV in its Spanish initials).
- b) Central Banks:
  - Bank of Spain
- c) Pension Funds:
  - 1. The funds regulated by the Revised Text of the Law on Pension Funds and Plans, approved by Royal Legislative Decree 1/2002 of 29 November.
  - 2. Entities defined in article 64 of the Revised Text of the Law on the Management and Supervision of Private Insurance, approved by Royal Legislative Decree 6/2004 of 29 October, when in a friendly benefit society all its members are employees, its protective members or promoters are the companies, institutions or individual business owners which provide their services and the benefits granted are solely the result of pension agreements between the latter and the former, as well as any other comparable Entity regulated within the scope of the Autonomous Communities.

**Non-Participating Financial Institution.-** The term “Non-Participating Financial Institution” refers to a Non-participating Foreign Financial Institution, subject to the definition given to this term in the applicable US Treasury regulations, but does not include Spanish Financial Institutions or Financial Institutions in a Partner Jurisdiction other than the Financial Institutions identified as a Non-Participating Financial Institution pursuant to Article 5, section 2 of the Agreement between the United States of America and the Kingdom of Spain for the improvement of international tax compliance and the implementation of the Foreign Account Tax Compliance Act (FATCA).

**IRS -** Internal Revenue Service (the US Tax Administration Agency).

**GIIN.-** Global Intermediary Identification Number (identification number for FATCA purposes issued by the IRS with the main purpose of identifying a Financial Institution or Entity).

**List of countries participating in the CRS according to the OECD.-** <http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>

## ANNEX II - Instructions

**Active Non-Financial Entity.** In accordance with the Spanish regulations implementing the FATCA, Entities other than a Financial Institution that are Active are considered to be Spanish Entities that meet at least one of the following requirements:

a) **Active Entity by Balance Sheet and Profit & Loss Statement.** Provided that it simultaneously meets the following two requirements:

- (1) less than 50% of the Entity's gross income is passive income, and
- (2) less than 50% of the assets held by the Entity are ones that generate a passive income or the purpose of holding them is to generate passive income.

In general terms, passive income is considered to be that received by the Entity consisting of dividends from shares or similar, interest, royalties and income other than that received from the Entity's own business activities, annuities, savings insurance benefits, and in general, income or profits arising from transactions carried out with derivative instruments (and which include certain items such as profits obtained from investments related to technical provisions from insurance companies).

- b) **Listed Companies or Companies belonging to Listed Groups.** That being, that the Entity's share capital is regularly traded on a recognised stock market, or it is a Related Entity to one whose capital is traded on a recognised stock market.
- c) **Entities constituted in Territories belonging to the United States.** It shall be an Entity constituted in a Territory belonging to the United States and all of its owners are bona fide residents of the said United States Territory. These United States Territories are: American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico and the United States Virgin Islands.
- d) **Entities that are Public Administrations and other Bodies.** The Entity is a non-US Administration, an Administration under US Territory, an international organisation, a non-US central bank of issue, or an Entity owned completely by one or more of the aforementioned Entities, and which also includes a political subdivision of a non-US Administration and any public Entity exercising a function of the said Administration or political subdivision in its place.
- e) **Holding Entities of Non-financial Groups.** The Entity's activities consist substantially of holding (in whole or in part) the issued shares of one or more subsidiaries that carry out an economic activity other than that of a Financial Institution, as well as providing services and funding to such subsidiaries; although a non-US Entity other than a Foreign Financial Institution is not considered to be active when it operates (or is listed), e.g. investment funds, or in the case of a private equity fund, venture capital fund, buyout fund with external funding or an investment instrument whose purpose is to acquire or fund companies and hold shares in them as capital assets for investment purposes.
- f) **Newly Created Entities.** The Entity does not yet have, nor has it had, any economic activity, but invests capital in assets with the intention of carrying out an activity other than that of a Financial Institution; however, the non-US Entity which is not a Foreign Financial Institution will not be entitled to this exception after a period of 24 months from its initial constitution has passed.
- g) **Entities in Liquidation.** The Entity has not been a Financial Institution in the last five years and is in the process of liquidating its assets or of being reorganised with a view to continuing or restarting an activity other than that of a Financial Institution.
- h) **Entities which mainly provide Financing Services to other Entities of a Non-financial Group.** The Entity's main activity consists of financing and hedging transactions carried out with or on behalf of Related Entities which are not Financial Institutions, and which does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the main economic activity of the group of Related Entities is different from that of a Financial Institution.
- i) **Certain Non-profit Entities.** The Entity meets all of the following requirements: (i) it is established and operates in its country of residence, exclusively for religious, charitable, scientific, artistic, cultural or educational purposes; (ii) it is exempt from paying income tax in its country of residence; (iii) it has no shareholders or partners who are beneficial owners or owners of its income or assets; (iv) the applicable law of the Entity's country of residence or its constitution documents prevent the distribution of the Entity's income or assets, or prevent their allocation for the benefit of a natural person or non-charitable Entity, except in the development of the Entity's charitable activity, or as a reasonable payment for services received, or as payment of what would constitute a fair market price for property acquired by the Entity; and (v) the applicable law of the Entity's country of residence, or the Entity's constitutional documents, require that, upon its liquidation or dissolution, all of its assets are distributed to a State-owned Entity or another non-profit organisation, or they revert to the administration of the Entity's country of residence or a political subdivision thereof. This definition shall also include any Entity which is established and operates in its country of residence exclusively for the purpose of sport, as well as an Entity which is established and operates in its country of residence and is a professional organisation, professional league, chamber of commerce, trade union organisation, agricultural or horticultural organisation, civic organisation or an organisation whose sole purpose is to promote social welfare.
- j) **Excepted Entities ("Excepted NFFE").** An Excepted Entity ("excepted NFFE") as described in the applicable US Treasury regulations.

### ANNEX III – Identification of Tax Residency and US Citizenship of the Entity’s Controlling Persons.

Complete only in the case of Entities which are considered PASSIVE (NON-Financial Entities that have ticked point 3.1, option b.2, or Financial Entities that have ticked the third box of point 3.2.1) – Complete all the fields.

#### Person 1 – Complete the following details. If they are a US citizen, indicate this in the “Tax Residence Country(ies)” section

First name and surname(s)

Tax residence country(ies)

Country(ies) of nationality

Tax Identification Number (or US TIN for US Persons)

- If it is not possible to indicate the Tax Identification Number/TIN, please indicate the reason

Date, place and country of birth  /  /

Full address

(Street, number, floor, house number or kilometre point when applicable, postcode, municipality, province and country)

Reason for being a controlling person and percentage of ownership<sup>10</sup>

- |   |          |   |          |
|---|----------|---|----------|
| <input type="checkbox"/> Direct Shareholder   | (    ) % | <input type="checkbox"/> Ultimate Beneficiary | (    ) % |
| <input type="checkbox"/> Indirect Shareholder | (    ) % | <input type="checkbox"/> Administrator        |          |

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#### Person 2 – Complete the following details. If they are a US citizen, indicate this in the “Tax Residence Country(ies)” section

First name and surname(s)

Tax residence country(ies)

Country(ies) of nationality

Tax Identification Number (or US TIN for US Persons)

- If it is not possible to indicate the Tax Identification Number/TIN, please indicate the reason

Date, place and country of birth  /  /

Full address

(Street, number, floor, house number or kilometre point when applicable, postcode, municipality, province and country)

Reason for being a controlling person and percentage of ownership<sup>10</sup>

- |   |          |   |          |
|---|----------|---|----------|
| <input type="checkbox"/> Direct Shareholder   | (    ) % | <input type="checkbox"/> Ultimate Beneficiary | (    ) % |
| <input type="checkbox"/> Indirect Shareholder | (    ) % | <input type="checkbox"/> Administrator        |          |

<sup>10</sup> Controlling persons are those who hold a percentage of ownership in excess of 25% or in their absence, the company’s administrator.

### ANNEX III – Identification of Tax Residency and US Citizenship of the Entity’s Controlling Persons (Cont.)

Complete only in the case of Entities which are considered PASSIVE (NON-Financial Entities that have ticked point 3.1, option b.2, or Financial Entities that have ticked the third box of point 3.2.1) – Complete all the fields.

#### Person 3 – Complete the following details. If they are a US citizen, indicate this in the “Tax Residence Country(ies)” section

First name and surname(s)

Tax residence country(ies)

Country(ies) of nationality

Tax Identification Number (or US TIN for US Persons)

- If it is not possible to indicate the Tax Identification Number/TIN, please indicate the reason

Date, place and country of birth  /  /

Full address   
(Street, number, floor, house number or kilometre point when applicable, postcode, municipality, province and country)

#### Reason for being a controlling person and percentage of ownership<sup>10</sup>

- |   |       |   |       |
|---|-------|---|-------|
| <input type="checkbox"/> Direct Shareholder   | ( ) % | <input type="checkbox"/> Ultimate Beneficiary | ( ) % |
| <input type="checkbox"/> Indirect Shareholder | ( ) % | <input type="checkbox"/> Administrator        |       |

#### Person 4 – Complete the following details. If they are a US citizen, indicate this in the “Tax Residence Country(ies)” section

First name and surname(s)

Tax residence country(ies)

Country(ies) of nationality

Tax Identification Number (or US TIN for US Persons)

- If it is not possible to indicate the Tax Identification Number/TIN, please indicate the reason

Date, place and country of birth  /  /

Full address   
(Street, number, floor, house number or kilometre point when applicable, postcode, municipality, province and country)

#### Reason for being a controlling person and percentage of ownership<sup>10</sup>

- |   |       |   |       |
|---|-------|---|-------|
| <input type="checkbox"/> Direct Shareholder   | ( ) % | <input type="checkbox"/> Ultimate Beneficiary | ( ) % |
| <input type="checkbox"/> Indirect Shareholder | ( ) % | <input type="checkbox"/> Administrator        |       |

**If there are more controlling persons to be listed, please make a copy of this sheet so that they can be included.**

<sup>10</sup> Controlling persons are those who hold a percentage of ownership in excess of 25% or in their absence, the company’s administrator.