

SELF-CERTIFICATION OF TAX STATUS NATURAL PERSON (INDIVIDUAL)

Full name	Civic registration number
Date of birth	

The information of this document must, pursuant to Swedish Act (2015:62) on the identification of reportable financial accounts (FATCA) and the Swedish Act (2015:911) on the identification of reportable accounts for automatic exchange of information on financial accounts, be submitted by a client when a fund account is opened or an agreement is made concerning discretionary portfolio management in respect of financial instruments. The information must be accurate and complete. For further information, see overleaf.

I declare the following:

<input type="checkbox"/>	YES	<input type="checkbox"/>	NO	I am a US Person under US tax law*
--------------------------	-----	--------------------------	----	------------------------------------

If YES, state US Taxpayer Identification Number (TIN):

.....

I do not have a TIN

*) A US Person is:

- a person who is a US citizen or a dual citizen including US citizenship
- a person whose fiscal domicile is the US for other reasons, such as residency in the US and/or as the holder of a US permanent residence permit (a "Green Card"). Please note that persons who have renounced their US citizenship or have previously held a Green Card may also be included in this group and special transition rules apply to these persons under US tax law. For further information, please refer to the IRS website: www.irs.gov.

<input type="checkbox"/>	YES	<input type="checkbox"/>	NO	I have a residence for tax purposes in another state or jurisdiction than Sweden and the US
--------------------------	-----	--------------------------	----	---

If YES, state the relevant state/jurisdiction and the Taxpayer Identification Number (TIN):

State/jurisdiction:

Tax Payer Identification Number (TIN):

.....

.....

I do not have a TIN

Place, Date	Signature	Name in block letters	
Place, Date	Signature (Guardian 1)	Name in block letters	Civic registration number
Place, Date	Signature (Guardian 2)	Name in block letters	Civic registration number

The undersigned must submit a new self-certification form within 30 days if anything on this form has changed.

SELF-CERTIFICATION OF TAX STATUS NATURAL PERSON (INDIVIDUAL)

Explanations concerning the self-certification form

What is FATCA?

FATCA is the acronym for the Foreign Account Tax Compliance Act, an American law aimed at giving the United States greater opportunities to find persons abroad who are required to file tax returns and pay tax in the US. FATCA requires financial institutions, such as banks, fund management companies and insurance companies worldwide to report account information concerning persons who are liable to file tax returns and pay tax in the United States, referred to as "US Persons" (see below). By reason of FATCA, Sweden and the United States have made an agreement on the reciprocal exchange of information, so that the Swedish Tax Agency can also receive information from the US Internal Revenue Service (IRS) about the assets of Swedish persons in the US. This agreement has been incorporated in Swedish law through the Swedish Identification of US Accounts Act (2015:62).

Who is liable to pay tax in the US?

In Swedish law, persons who are liable to pay tax in the US are called "*amerikanska personer*" ("US Persons"). This classification includes persons who have US citizenship (including dual citizenship), regardless of where they reside, and persons whose fiscal domicile is the US for other reasons, such as through residency in the US and/or because they hold a US permanent residence and work permit ("Green Card"). Persons who are liable to pay tax in the US are also required to file US tax returns. Sweden has made a double taxation agreement with the United States, which eliminates the risk of having to pay tax in both Sweden and the US. Despite the double taxation agreement, US Persons are still required to file US tax returns.

Under US law, special transition rules apply to persons who have renounced their US citizenship or have previously held a Green Card.

What is the Identification of Reportable Accounts for Automatic Exchange of Information on Financial Accounts Act?

The above act has been introduced in Sweden in 2016 to implement the OECD standard for global exchange of information on financial accounts. The OECD standard requires financial companies (such as banks, securities companies and fund management companies) to identify financial accounts belonging to persons resident in other OECD countries. The financial companies must also report information regarding the financial accounts to the tax authority in their home member state (or any other competent authority) which shall forward the information to the OECD country where the account holder is a resident.

The Swedish legislation means that Swedish financial companies must identify all financial accounts belonging to persons resident in other states or jurisdictions (regardless of whether the state/jurisdiction is affiliated to the OECD).

What does it mean to have residence for tax purposes in another state or jurisdiction?

Natural and legal persons is regarded to have their residence for tax purposes in any state or jurisdiction where they have such residence according to the applicable legislation or, in the case of estates, where the deceased had such residence. Legal persons who do not have a residence for tax purposes shall normally be deemed to be a resident in the state where its management function is located.

Why do I have to fill out this form?

Catella Fondförvaltning AB is, under the legislation described above, required to identify existing and new customers who fall under the definition of a US person or is domiciled in another state or jurisdiction.

In this form, you certify whether you are a US person for tax purposes and whether you have residence for tax purposes in any country other than Sweden and the US. If you answer "Yes" to these questions, you must state your international tax payer identification number (TIN). You must also notify us if you do not have a TIN.

If you are a US person or have residence for tax purposes in another country we are required to send information about your accounts to the Swedish Tax Agency. The information is normally forwarded to the competent authority in your country of tax residence.

Miscellaneous

NOTE: The brief information provided in this form is not intended as an exhaustive description of the regulations. For further information, please refer to the websites of the Swedish Tax Agency and the US Internal Revenue Service.