

INVESTOR SELF-DECLARATION – ENTITIES (ISD-E, TRACE IP)

Recipient of Declaration: _____ (along with any successor-in-interest, the “Recipient”)

Account Number(s) Covered by this Declaration¹: _____

PART 1 - IDENTIFICATION OF BENEFICIAL OWNER²

Name of Investor: _____ (the “Investor”)

Statutory Address:

Street: _____ Number: _____

Floor: _____ Suite: _____ Post Office Box _____

City: _____ Postal Code: _____

Province, State or Locality: _____ District: _____

Country: _____

Mailing Address (if different from above)

Street: _____ Number: _____

Floor: _____ Suite: _____ Post Office Box _____

City: _____ Postal Code: _____

Province, State or Locality: _____ District: _____

Country: _____

Place and Country of Incorporation/Organisation: _____

Investor is of the following type (in its country of residence): Body Corporate Government (including central bank of issue, agency or instrumentality) International Organisation Pension Fund Charity Collective Investment Vehicle Partnership (other than a collective investment vehicle) Trust (other than a collective investment vehicle, charity or pension fund) Estate Other (please describe) _____

PART 2 - RESIDENCY FOR TAX PURPOSES OF BENEFICIAL OWNER³

1. I hereby certify that the Investor is a resident of _____ for tax purposes. I further certify that: (Must either complete (a) or initial (b)):

(a) the Investor’s Taxpayer Identification Number (“TIN”) in its country of residence is _____; or

(b) the Investor’s country of residence does not issue TINs to its residents or the Investor otherwise is unable to procure a TIN from its country of residence.

2. I certify that: (Must either initial (a) or complete (b)):

¹ Mandatory information (ISD decision, s 1(1)(1))

² Mandatory information (ISD decision, s 1(1)(4))

³ Mandatory information, excluding the information of other countries of residence in paragraph 2 (ISD decision, s 1(1)(2-3))

(a) The Investor is not a resident for tax purposes of any country other than that set out in paragraph 1 []; or

(b) The Investor is a resident for tax purposes of the following countries in addition to that set out in paragraph 1 and its TIN in each additional country of residence is set out below or I have initialled to indicate that a TIN is unavailable:

Country: _____; TIN _____ or TIN Unavailable []

Country: _____; TIN _____ or TIN Unavailable []

PART 3 – ELIGIBILITY FOR TREATY BENEFITS⁴

3. I certify that, except to the extent set out in this paragraph, the Investor is a resident of the country set out in paragraph 1 for purposes of all relevant tax treaties, is not acting as an agent, nominee or conduit with respect to the income that is to be paid or credited to the account(s) to which this Declaration relates, and is the beneficial owner of such income, and that the Investor meets any additional criteria necessary to claim the standard benefits of such treaties with respect to the income to be received through such account(s) with the Recipient or has detailed at paragraphs 4 to 8 below any preferential treaty entitlements. I further certify that such income is not attributable to a permanent establishment or fixed base that is maintained by the Investor outside the country set out in paragraph 1. The certifications in this paragraph do not apply to the following treaties:

4. *(Applicable only if the “Government”, “Pension Fund” or “Charity” box is checked above)*

[] I certify that the Investor is a governmental entity, pension fund, charity or other similar entity that is entitled to a preferential rate of withholding tax under the following treaties with respect to the specified types of income:

5. *(Applicable only if the “International Organisation” box is checked above)*

[] I certify that the Investor is an international organisation that is entitled to an exemption or a preferential rate of withholding tax under the following statutory authority or tax or other treaties (if other treaty, specify to which countries it is applicable) with respect to the specified types of income:

6. *(Applicable only if the “Collective Investment Vehicle” box is checked above)*

[] I certify that the Investor is a widely-held collective investment vehicle that is entitled to claim benefits on its own behalf, in whole or in part, with respect to the source countries set out in Attachment A (*cf. TRACE IP p. 50, attachment A*), as it may be updated from time to time.

7. *(Applicable only if the “Partnership”, “Trust” or “Estate” box is checked above)*

⁴ Certification in paragraph 3 is mandatory information (ISD decision, s 1(2)(1-4))

Certifications in paragraphs 4-8 must be given concerning the tax treaty between the beneficiary's country of residence and Finland, if a special article is claimed to be applied (ISD decision, s 1(3))

I certify that the Investor is a partnership, trust, estate or similar vehicle, not being a widely-held collective investment vehicle, that is entitled to claim benefits on its own behalf, in whole or in part, with respect to the source countries set out in Attachment B (*cf. TRACE IP p. 51, attachment B*), as it may be updated from time to time.

8. (If applicable) I certify that the Investor is entitled to a preferential treaty rate of withholding tax not otherwise covered at paragraph 4 above (including rates applicable to companies receiving dividends from companies in which they own a specified percentage of the capital or voting rights (or some combination thereof), with respect to which the Investor or Recipient must make a separate claim) under the following treaties with respect to the specified types of income:

PART 4 – ELIGIBILITY FOR WITHHOLDING TAX RELIEF UNDER NATIONAL LAW

9. I certify that the Investor is entitled to claim an exemption from, or a reduced rate of, withholding tax under the national law of the source countries set out in Attachment C (*cf. TRACE IP p. 52, attachment C*) as updated from time to time, with respect to the specified types of income.

PART 5 – AUTHORISATIONS AND UNDERTAKINGS

10. The Investor authorises the Recipient to perform all acts necessary to claim any exemption from or reduced rate of, withholding tax to which it is entitled pursuant to the relevant tax treaties and/or under the national law of the relevant source countries and which may be claimed on its behalf based on the above certifications.

11. The Investor authorises the Recipient to provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of the Recipient for tax purposes a copy of this form and to disclose to such tax authorities any additional information that the Recipient may have in its possession that is relevant to the Investor's qualification for any benefits claimed on the basis of this Investor Self-Declaration. The Investor acknowledges and agrees that information contained in this form and information regarding income paid or credited to or for the benefit of the account(s) set out above may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which the Investor is a resident for tax purposes.⁵

12. The Investor authorises the Recipient to provide, directly or indirectly, a copy of this form and information regarding income paid or credited to or for the benefit of the account(s) set out above to: (i) any person that has control, receipt, or custody of income to which this form relates; (ii) any person that can disburse or make payments of income to which this form relates; or (iii) any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes

13. If the Recipient determines that an amount that should have been withheld from a previous payment made to the account(s) of the Investor has not been withheld (or the amount withheld was too low), the Investor authorises the Recipient to take such action as may be appropriate to remedy the shortfall, including increasing the withholding from future payments made to the Investor, arranging covering payment from the Investor or, if necessary, satisfying the obligation out of property that it holds for the Investor.

⁵ Mandatory information, if the applicable legislation requires, and the authorization must be given in the manner and the extent that the applicable legislation requires (ISD decision, s 1(4))

14. The Investor undertakes to advise the Recipient promptly of any change in circumstances, which causes the information contained herein to become incorrect and to provide the Recipient with a suitably updated Self-Declaration within 30 days of such change in circumstances.⁶

On behalf of the Investor, I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete⁷.

_____	_____
Signature	Date
_____	_____
Name of Signatory in block capitals or type	Position with respect to Investor

⁶ Mandatory information (ISD decision, s 1(2)(5))

⁷ Mandatory information (ISD decision, s 1(1))