



Entity Self-Certification

Relevant only for entity electronic money institution
"TeslaPay" customers for FATCA purposes

Please read the instructions on page 4 before completing this form

Account Holder Information

Please complete below listed fields with respect to the Entity Account Holder.

Legal Name of Entity/Branch/Company/Organisation		Company Registration/Identification Number	
Name of Sponsor (Relevant only for Sponsored Entities)	GIIN-number of Entity or Sponsoring Entity (Relevant only for Financial Institutions)		
Current Residence Address (Name of Street and Number)		Country of Incorporation or Organisation	
Town/City/Province/State		Postal Code/ZIP-code	

Country of Tax Residence

Please state information below with respect to all countries of residence for tax purposes of the Entity/Branch. If you have any questions about how to determine your tax residency status you should contact your tax adviser or local tax authority.

Jurisdiction of Residence for Tax Purposes	Taxpayer Identification Number (TIN)/Equivalent	Country does not Issue TIN/Equivalent
Jurisdiction of Residence for Tax Purposes	Taxpayer Identification Number (TIN)/Equivalent	Country does not Issue TIN/Equivalent
Jurisdiction of Residence for Tax Purposes	Taxpayer Identification Number (TIN)/Equivalent	Country does not Issue TIN/Equivalent

Entity Certification

Please complete one of the relevant sections below (Part I-III), and continue to Part IV if required.

Part I	Financial Institution
A	<p>The undersigned authorized representative certify that the entity is a Financial Institution, located in a FATCA-Partner Jurisdiction and has not been classified as a Non-Participating Financial Institution</p> <p>Please continue to Part V on page 4</p>

Part II	Active Non Financial Entity - Active NFE
	<p>Please provide the status related to the business performed by ticking the appropriate box below.</p> <p>A Active NFE - A corporation whose shares are regularly traded on one or more established securities markets or a related entity (affiliate) of such a publicly traded corporation</p> <p>B Active NFE - A Governmental Entity, an International Organisation or a Central Bank</p> <p>C Active NFE - The undersigned authorized representative certify that the entity is an Active NFE other than above</p> <p>Please continue to Part V on page 4</p>

Part III	Passive Non Financial Entity - Passive NFE
A	<p>The undersigned authorized representative certify that the entity is a Passive NFE.</p> <p>I certify that the entity has provided all of the required information related to the Controlling Person(s) of the entity in Part IV.</p> <p>Please continue to Part IV on page 2 in order to provide information related to the entity's controlling person(s)</p>

Part IV. Information with respect to Controlling Person(s) of the Entity

If you have selected A in section Part I or A in section Part III, please provide information with respect to all Controlling Persons related to the Entity below. Once you have completed Part IV, please continue to Part V on page 4.

Controlling Person No. 1		
Last Name	First Name	Date of Birth
Current Residence Address (Name of Street and Number)		Country of Address
Town/City/Province/County/State		Postal Code/ZIP Code

Please state information with respect to citizenship and/or tax liability in the United States and the U.S. Internal Revenue Service (IRS) regulations.

U.S. Citizenship/Residency	
<i>Please select one of the alternatives by ticking the appropriate box below.</i>	
A	I hereby certify that I am a U.S. citizen and/or that I am a tax resident of the U.S., and that I have stated the U.S. as one of the jurisdictions of taxation in the section above, including my U.S. TIN
B	I hereby certify that I am not a U.S. citizen, and neither am I a tax resident in the U.S. in accordance with the U.S. Internal Revenue Service Regulations

Controlling Person No. 2		
Last Name	First Name	Date of Birth
Current Residence Address (Name of Street and Number)		Country of Address
Town/City/Province/County/State		Postal Code/ZIP Code

Please state information with respect to citizenship and/or tax liability in the United States and the U.S. Internal Revenue Service (IRS) regulations.

U.S. Citizenship/Residency	
<i>Please select one of the alternatives by ticking the appropriate box below.</i>	
A	I hereby certify that I am a U.S. citizen and/or that I am a tax resident of the U.S., and that I have stated the U.S. as one of the jurisdictions of taxation in the section above, including my U.S. TIN
B	I hereby certify that I am not a U.S. citizen, and neither am I a tax resident in the U.S. in accordance with the U.S. Internal Revenue Service Regulations

Controlling Person No. 3		
Last Name	First Name	Date of Birth
Current Residence Address (Name of Street and Number)		Country of Address
Town/City/Province/County/State		Postal Code/ZIP Code

Please state information with respect to citizenship and/or tax liability in the United States and the U.S. Internal Revenue Service (IRS) regulations.

U.S. Citizenship/Residency	
Please select one of the alternatives by ticking the appropriate box below.	
A	I hereby certify that I am a U.S. citizen and/or that I am a tax resident of the U.S., and that I have stated the U.S. as one of the jurisdictions of taxation in the section above, including my U.S. TIN
B	I hereby certify that I am not a U.S. citizen, and neither am I a tax resident in the U.S. in accordance with the U.S. Internal Revenue Service Regulations

Controlling Person No. 4		
Last Name	First Name	Date of Birth
Current Residence Address (Name of Street and Number)		Country of Address
Town/City/Province/County/State		Postal Code/ZIP Code

Please state information with respect to citizenship and/or tax liability in the United States and the U.S. Internal Revenue Service (IRS) regulations.

U.S. Citizenship/Residency	
Please select one of the alternatives by ticking the appropriate box below.	
A	I hereby certify that I am a U.S. citizen and/or that I am a tax resident of the U.S., and that I have stated the U.S. as one of the jurisdictions of taxation in the section above, including my U.S. TIN
B	I hereby certify that I am not a U.S. citizen, and neither am I a tax resident in the U.S. in accordance with the U.S. Internal Revenue Service Regulations

Part V. Declaration and Signature of authorised signatory

The above Account Holder hereby declares and certifies that the information provided on this form is, to the best of its knowledge and belief, accurate and complete. The Account Holder hereby agrees to provide "TeslaPay" upon request with any information or documentation which is necessary or desirable for "TeslaPay" to comply with any obligation "TeslaPay" may have in connection with U.S. FATCA. The Account Holder further undertakes to notify "TeslaPay" immediately of any change to the above information. Provided information on this form may be used for reporting purposes according to local law, and to the extent necessary or desirable for "TeslaPay" to comply with the above obligations, the Account Holder hereby consents to "TeslaPay" disclosing information contained in this self-certification to third parties, including relevant tax authorities. The Account Holder agrees that it will submit a new form within 30 days if any certification on this form becomes incorrect or no longer apply.

The Account Holder hereby undertakes to inform the persons whose personal data is registered and processed in accordance herewith, of the purposes and the possibilities to transfer data according to the above as well as the right to request access to information registered.

Date (DD-MM-YYYY)	Date (DD-MM-YYYY)
Signature of authorised signatory for the Account	Signature of authorised signatory for the Account
Name in print	Name in print

Instructions

Based on the OECD Common Reporting Standard, U.S. FATCA, and national legislation, "TeslaPay" is required to collect and report certain information about an account holder's tax residency to the local competent authority in order to counter tax evasion in different countries. Under FATCA, financial institutions are under an obligation to specifically identify those of their customers that are U.S. persons.

Please note:

- 1) The Account holder is the legal entity or entities entitled to the income and/or assets associated with an account. Definitions in respect of identifying who the Account Holder is can be found below under definitions.
- 2) Do not use this form if the Account Holder is an individual or sole trader. Instead you should complete and provide a self-certification form for Individual customers.
- 3) If you are resident in more than three jurisdictions for tax purposes, please fill in the additional jurisdictions in a separate copy of this form.
- 4) Please fill in and submit a W-8BEN-E form in addition to this form if this form is not appropriate to certify your FATCA status, eg, Non Participating FFI.
- 5) For joint or multiple Account Holders, please complete a separate form for each Account Holder.
- 6) "TeslaPay" is not allowed to conduct tax advisory nor determine your tax residency. If you have any questions on how to determine your tax residency status, please contact your tax advisor or the local tax authorities.

Privacy notice

The Client confirms that personal data of persons other than the Client provided in this document, is obtained lawfully and that the Client is entitled to disclose such personal data to the Bank for the purposes of implementation of the requested service(s). The Client confirms and guarantees that such persons are informed of the processing of their personal data by the Bank and have consented or otherwise legally agreed to such processing.

Definitions

These are selected definitions provided to assist you with the completion of this form.

Account Holder

The "Account Holder" is the person listed or identified as the holder of a Financial Account or other agreement with respect to a financial product by the Financial Institution that maintains the account or such agreement of a financial product.

Active Non-Financial Entity - Active NFE

An 'Active Non-Financial Entity' (NFE) means any Entity that is not a Financial Institution and that meets one of the following criteria:

- 1) Less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income (please see below for definition of 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;
- 2) The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity, the stock of which is traded on an established securities market;
- 3) The NFE is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an Entity wholly owned by one or more of the foregoing;
- 4) 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 trades or businesses other than the business of a Financial Institution. This typically applies to holding companies. The Entity will however not qualify as an Active NFE if it functions as (or holds itself out to be) an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
- 5) The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; the NFE will not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- 6) The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets, in bankruptcy or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- 7) 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 Entities is primarily engaged in a business other than that of a Financial Institution; or
- 8) The NFE is a Non-Profit Organisation.

Authorized

An authorized representative is authorized to sign statements or conclude contracts on behalf of the entity. The authorized representative is determined by the legal form of the entity or appointed by the entity.

Controlling Person

The term Controlling Person means the natural persons who exercise control over an entity. For this purpose control includes direct or indirect ownership of more than 25 per cent of the entity.

Custodial Institution

The term "Custodial Institution" means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of:

- 1) 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
- 2) the period during which the Entity has been in existence.

Depository Institution

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

Entity

The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

FATCA

FATCA is an abbreviation of Foreign Account Tax Compliance Act. This United States tax legislation is aimed at identifying U.S. Persons that hold account(s) or financial assets outside of the United States.

FATCA-Partner Jurisdiction

FATCA-partner jurisdiction is a jurisdiction that has entered into an agreement (IGA) with the United States to exchange information under FATCA. Please see participating countries in the link below: <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

Financial Institution - FI

A Financial Institution is a depository institution, a custodial institution, an investment entity or a specified insurance company. The term investment entity means any entity that conducts as a business, or is managed by entity that conducts as a business, one or more of the following activities or operations on behalf of a customer:

- 1) Trading of securities or other financial instruments,
- 2) Individual and collective portfolio management, or
- 3) Otherwise investing, administering or managing funds or money on behalf of other persons.

GIIN-number

A GIIN is a "Global Intermediary Identification Number" (19 characters) that is issued by the Internal Revenue Service (IRS) and is the identification number that is assigned to foreign financial institutions and sponsoring entities for purposes of identifying their registration with the IRS under FATCA.

<p>Governmental Entity</p> <p>This means the government of a country, any political subdivision of a country (which includes a state, province, county, or municipality) or any wholly owned agency or instrumentality of a county or of any one or more of the foregoing.</p>
<p>International Organisation</p> <p>This means any international organization or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organization) that:</p> <ol style="list-style-type: none"> 1) is comprised primarily of governments; 2) has in effect a headquarters or substantially similar agreement with the country; and 3) the income of which does not inure to the benefit of private persons.
<p>Investment Entity</p> <p>The term "Investment Entity" includes two types of Entities:</p> <ol style="list-style-type: none"> 1) Any Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: <ol style="list-style-type: none"> a) Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; b) Individual and collective portfolio management; or c) Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. <p>Such activities or operations do not include rendering non-binding investment advice to a customer.</p> 2) The second type of "Investment Entity" ("Investment Entity managed by another Financial Institution") is any Entity which gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets where 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. <p>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 (a) – (c) above in the definition of 'Investment Entity'.</p> <p>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.</p>
<p>Non-Participating FFI</p> <p>A Financial Institution outside a FATCA-partner jurisdiction that has not entered into an agreement with Internal Revenue Service (IRS) for FATCA purposes is referred to as a Non-Participating Foreign Financial Institution. A Non-Participating FFI is subject to withholding under FATCA.</p>
<p>Passive income</p> <p>Passive income is typically: dividends, interest, rent, royalties, payments from life insurance, certain other insurance income, profits from the sale of assets that provide passive income, profits from commodity sales, foreign exchange earnings and profits from derivatives. Rent that derives from active work of employees, i.e. the entity has employees, is generally not seen as passive income.</p>
<p>Passive Non-Financial Entity - Passive NFE</p> <p>A Passive NFE means any Non-Financial Entity that is neither a Financial Institution, a Professionally Managed Investment Entity that is operating in a Non-Participating CRS Jurisdiction, nor an Active NFE.</p>
<p>Related Entity</p> <p>An entity is a Related Entity of another entity if either entity controls the other entity, or two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the votes in an entity.</p>
<p>Specified Insurance Company</p> <p>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 payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.</p>
<p>Sponsoring Entity</p> <p>A Sponsoring Entity is an entity that has registered with the Internal Revenue Service (IRS) and has agreed to fulfil the FATCA obligations on behalf of a sponsored entity.</p>

Tax Residency

Entities:

An entity will be treated as Lithuanian tax resident if it is incorporated in Lithuania. Lithuanian taxable entity (Lithuanian tax resident) shall mean a legal person registered in accordance with the procedure prescribed by the legal acts of the Republic of Lithuania. An entity not incorporated in Lithuania shall not be treated as Lithuanian tax resident.

When is an entity tax resident in another country?

The domestic laws of the other countries lay down the conditions under which an entity is to be treated as tax resident. They cover various forms of attachment to a country which, in the domestic taxation laws, form the basis of a comprehensive taxation (full tax liability). **Lithuanian resident shall mean:**

- 1) any natural person whose permanent place of residence is in Lithuania during the tax period, or
- 2) any natural person whose place of personal, social or economic interests is in Lithuania rather than in a foreign country during the tax period, or
- 3) any natural person who is present in Lithuania for a period or periods in the aggregate of 183 days or more during the tax period, or
- 4) any natural person who is present in Lithuania for a period or periods in the aggregate of 280 days or more during successive tax periods and who stayed in Lithuania for a period or periods in the aggregate of 90 days or more in any of such tax periods, or
- 5) any natural person who is a citizen of the Republic of Lithuania but does not meet the above mentioned criteria, and who receives remuneration under an employment contract or a contract in its essence corresponding to an employment contract or whose costs of living in another country are covered from the state budget or municipal budgets of Lithuania.

There are some exceptions; a natural person, even though he complies with the above mentioned provisions, shall not be deemed to be a resident of Lithuania if he is:

- 1) a diplomatic agent of a foreign state, member of the administrative and technical staff or service staff of the diplomatic mission, consular post or international organisation, who is not a citizen of the Republic of Lithuania (except for stateless persons whose permanent place of residence or place of personal, social or economic interests is in Lithuania during the tax period), or
- 2) not a citizen of the Republic of Lithuania who receives only such income which is incidental to employment relations or relations in their essence corresponding to employment relations for performing work in Lithuania from a foreign country, its political or territorial administrative unit or its local authorities, or
- 3) not a citizen of the Republic of Lithuania who only carries on individual activities in Lithuania from a fixed base, which is the sole purpose of his arrival in Lithuania.

When is an individual tax resident in another country?

In general, the tax residence is the same as the permanent residence or whereabouts. However, each country has its own set of rules for determining tax residence. For more information about tax residency rules in a certain jurisdiction, please visit the OECD Automatic Exchange Portal at: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>.

If you have any questions about how to determine your tax residency status you should consult a tax advisor or your local tax authority

Taxpayer Identification Number (TIN)

The term Taxpayer Identification Number (TIN), or a functional equivalent, is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an entity which is used to identify the individual or entity for the purposes of tax administration. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include for entities, a business/company registration code/number, and for individuals a social security/insurance number, citizen/personal identification/service code/number, and resident registration number. Further details on jurisdiction specific TIN formats can be found at: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>.

U.S. Citizenship/Residency

A U.S. Citizenship/Residency may constitute a liability to pay tax in the United States. You are generally considered to have such Residency if you are resident in the United States; are a U.S. Citizen (including those with dual citizenships); if you are a holder of a U.S. Residence; or have a valid work permit ("Green Card").

In general, you may hold a U.S. citizenship if any of the following conditions are met:

- 1) You were born in the United States;
- 2) You were born in the Commonwealth of Puerto Rico, Guam, or the U.S. Virgin Islands;
- 3) You were born in the Commonwealth of the Northern Mariana Islands after November 3, 1986;
- 4) You are a naturalized U.S. citizen; or
- 5) At least one of your parents is a U.S. citizen. In this case other requirements must be met to be considered a U.S. citizen.
Please visit www.irs.gov for further details regarding such requirements.