



## Self-Certification Form of Legal Entity (for the purposes of FATCA and CRS)

- Client  
 Controlling Person in relation to Client  
 Beneficial owner in relation to the Client:
 


### PART 1. BASIC INFORMATION

<b>1.1. Full name</b>																				
In Russian language																				
In Foreign language (if any)																				
<b>1.2. Location address stated in the constituent documents (legal address)<sup>1</sup> (country, province, city, index, street, house number, floor, etc.).</b>																				
<b>1.3. Actual address (actual address)<sup>1</sup> (country, province, city, index, street, house number, floor, etc.).</b>																				
<b>1.4 Mailing address (if different)<sup>1</sup> (country, province, city, postcode, street, house number, floor, etc.) 1.</b>																				
<b>1.5 Telephone number</b>																				
<b>1.6 Information on tax resident status:</b>																				
In which country is a legal entity subject to taxation?	<input type="checkbox"/> in Kazakhstan, BIN: <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table>																			
	<input type="checkbox"/> in USA <sup>2</sup> , TIN: <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table>																			
<input type="checkbox"/> in another state, name all the states: 1. Specify IN 2. Specify IN																				
<b>1.7 Is the US telephone number in paragraph 1.5 provided?</b>																				
<input type="checkbox"/> NO <input type="checkbox"/> YES																				

<sup>1</sup> In case the entity is not a USA Taxpayer, the appropriate IRS Form W-8 is required, including:

1) Form W-8BEN-E is submitted by a legal entity that is not a USA tax resident. This form is a tax withholding certificate from a foreign entity with respect to the United States for the purpose of withholding USA source taxes;  
 2) Form W-8EXP is filed by a non-U.S. entity that is an exempt U.S. entity: foreign governments, international organisations, central banks, government agencies of countries under a U.S. protectorate, and other exempt entities;  
 3) Form W-8IMY is filed by an entity that is a non-U.S. Qualified Intermediary (QI), a Withholding foreign partnership (WP), a Withholding foreign trust (WT), a foreign fiscally transparent entity, or a U.S. branch.

<sup>2</sup> Provide a U.S. taxpayer identification form W-9.

**PART 2. STATUS CLARIFICATION**

<b>2.1</b> Do you have permanent instructions for payment of amounts to the US?	<input type="checkbox"/> NO <input type="checkbox"/> YES
<b>2.2</b> Did you use the words “for delivery” or “on demand” as the only account address?	<input type="checkbox"/> NO <input type="checkbox"/> YES
<b>2.3</b> Has a power of attorney been issued on behalf of your Company to a person who has a residential (registered) address or a physical residential or mailing address in the United States?	<input type="checkbox"/> NO <input type="checkbox"/> YES
<b>2.3</b> Is the authority to sign on behalf of your Company granted to a person who has a residential (registration) address or a physical residential or mailing address in the United States?	<input type="checkbox"/> NO <input type="checkbox"/> YES

**PART 3. INFORMATION ABOUT THE BENEFICIAL OWNER/  
CONTROLLING PERSON**

<b>3.1</b> Status	<input type="checkbox"/> Direct and (or) indirect ownership <input type="checkbox"/> Management control <input type="checkbox"/> Another type of control _____ <input type="checkbox"/> Principal <input type="checkbox"/> Committent <input type="checkbox"/> Founder of the trust <input type="checkbox"/> The grantor is the manager of the trust <input type="checkbox"/> Trustee of the trust <input type="checkbox"/> Other _____
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PART 4. FINANCIAL INSTITUTION DETAILS

4.1 Is a legal entity a financial institution (FFI)?

- YES, it is. Specify the type of activity of the financial institution:
  - Custodial - an organisation, which carries out as an essential part of its activities the recording and safekeeping of financial assets of third parties;
  - Depository - an organisation accepts (attracts into deposits) monetary funds of individuals and legal entities within the framework of ordinary banking or other similar activities;
  - Investment entity, includes one of the following entities:
    - As a principal activity, carries out one or more of the following activities on behalf of the clients:
      - trading in monetary market instruments (cheques, bills of exchange, certificates of deposit, derivatives, etc.), foreign currency, foreign exchange, interest rate and index-linked instruments, traded securities, or commodity futures;
      - trust management of third party assets (management companies);
      - otherwise investment, administration or management of funds, money or financial assets;
    - The substantial part of the entity's gross income relates to income from investment, reinvestment or trading in financial assets and the entity is managed by an organisation that is a financial institution that directly, or through third parties, carries out one of the three activities specified in the paragraph above on behalf of the managed entity;
    - The entity is (or claims to be) a collective investment fund, mutual fund, exchange-traded fund, private equity fund, hedge fund, venture capital fund, or other similar investment fund established to pursue a strategy of investing, reinvesting, or trading in financial assets;
    - An insurance company that makes cash payments in respect of a cumulative life insurance contract in case of death, surviving to a certain age or term or other event, or a life insurance contract with periodic insurance payments (rents, annuities);
    - Holding company or treasury centre which:
      - Are part of an expanded group of affiliates that includes a financial institution authorised to accept funds from customers, a depository, a designated insurance company or an investment company; or
      - Are established or used by a collective investment fund, mutual fund, exchange-traded fund, private equity fund, hedge fund, venture capital fund, or other similar investment fund established to pursue a strategy of investing, reinvesting, or trading in financial assets.
- No, a legal entity is a non-financial institution. Proceed to complete Part 5.

4.2 Does the financial institution have a Global Identification Number (GIIN)?

YES, it does  
 If yes, please specify:

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NO, it does not;

4.3 Whether the financial institution has registered with the US Internal Revenue Service portal for FATCA purposes:

- Financial institution participating in the FATCA application (PFI);
- Registered FATCA compliant financial institution (RDCFI);
- Territory Financial Institution (Territory FI);
- Sponsored Entity, specify the GIIN above (2.2);
- FATCA Nonparticipating Financial Institution (NPFI);

The legal entity has FATCA compliant FI status, the registration of which is not required on the US IRS portal

Complete Appendix 1 to this Self-Certification Form



PART 6. CONFIRMATION AND SIGNATURE

- 1) I certify that I am authorised to sign this Self-Certification Form;
- 2) I certify that the information provided in this Self-Certification Form is accurate, complete and true;
- 3) I certify that the TIN(s) listed on this Self-Certification Form is(are) accurate;
- 4) By signing this Self-Certification Form, I hereby:

- in accordance with the requirements of the Law of the Republic of Kazakhstan "On Personal Data and their Protection" I hereby give ITS unconditional and irrevocable consent to the collection, processing, storage and dissemination of information concerning me, including my personal data, biometric data, recorded on electronic, paper and any other media, as well as future changes and amendments thereto, in connection with the emergence of any legal relations with ITS, including in the future;

- I hereby unconditionally and irrevocably consent to the transfer of the information contained in this Self-Certification Form to the members of the group/conglomerate of which ITS is a member, the U.S. Internal Revenue Service and the Authorised Body;

- I hereby give my unconditional and irrevocable consent to the storage of my personal data by ITS within the terms established by the legislation of the Republic of Kazakhstan and internal regulations of ITS, after termination of all legal relations between ITS and me/, and I do not object that ITS is not obliged to notify anyone about the actions of ITS on collection, processing of my personal data and their trans-border transfer to the territory of foreign countries, including those that do not ensure protection of personal data;

- I am informed and am responsible for any incomplete, incorrect and/or invalid data provided in this Self-Certification Form;

5) undertake to notify ITS of any changes to any of the data on this Self-Certification Form within 30 days of the date of the change;

6) I confirm that the Self-Certification Form has been read by me in full, completed by myself or before me.

This Self-Certification Form is made in one (1) original copy, which remains with ITS.

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**Client's signature** \_\_\_\_\_

**Date of signature** \_\_\_\_\_

**Capacity** \_\_\_\_\_

**Full name** \_\_\_\_\_

**L.S.**

**Thank you for the information provided!**

To be completed by a FATCA Compliant Financial Institution, that is not required to register  
with the Internal Revenue Service (IRS) portal.

<u>Name of the Financial Institution</u>	
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**Indicate the status of a FATCA Compliant Financial Institution that is not required to register with the IRS**

- Excepted FFI, including:
- Excepted nonfinancial group entities;
- Excepted nonfinancial start-up companies or companies entering a new line of business;
- Excepted nonfinancial entities in liquidation or bankruptcy;
- Excepted inter-affiliate FFI;
- Section 501(c) entity;
- Non-profit organizations;
- Exempt beneficial owner;
- Foreign government, any political subdivision of a foreign government, or any wholly owned agency or instrumentality in any one or more of the foregoing;
- International organization or any wholly owned agency or instrumentality thereof;
- Foreign central bank;
- Government of a U.S. territory;
- Foreign exempt retirement funds:
- Treaty-qualified retirement fund;
- Broad participation retirement fund;
- Narrow participation retirement fund;
- Fund formed pursuant to a plan similar to a section 401(a) plan;
- Investment vehicles exclusively for retirement funds;
- Pension fund of an exempt beneficial owner;
- Entity wholly owned by exempt beneficial owners;
- Exempt beneficial owner pursuant to a Model 1 IGA or Model 2 IGA;
- Certified deemed-compliant FFI;
- Local bank (status of a legal entity registered in a Model 1 country)/ Nonregistering local bank (status for all other cases);
- Financial institution with local client base (status of a legal entity registered in a Model 1 country);
- FFI with only low- value accounts;
- Qualified credit card issuer (status of a legal entity registered in a Model 1 country);
- Trustee-documented trust (status of a legal entity registered in a Model 1 or Model 2 Agreement country);
- Sponsored Investment Entity and Controlled Foreign Corporation (the status of a legal entity registered in a Model 1 country);
- Sponsored, closely held investment vehicles;
- Investment Advisors, Investment Managers;
- Collective Investment Vehicle (status of a legal entity registered in a Model 1 country);
- Limited life debt investment entity;
- Non-reporting FFI under a Model 1 IGA and Certified deemed-compliant FFI under a Model 2 IGA;
- Owner documented FFI;
- Owner documented FFI with US owners;
- Owner documented FFI without US owners;
- None of the above. Other:

Memo to the Client on the procedure of identification of legal entities for the purposes of  
taxation of foreign accounts

**Dear Client!**

Based on the Intergovernmental Agreement between the Government of the Republic of Kazakhstan and the Government of the United States of America on Improvement of International Tax Discipline through Mutual Assistance in Tax Affairs dated September 11, 2017 and the Multilateral Agreement of Competent Authorities on Automatic Exchange of Financial Account Information signed by the Republic of Kazakhstan on June 26, 2018, which is based on Article 6 of the Convention on Mutual Administrative Assistance in Tax Affairs ratified by the Law of the Republic of Kazakhstan dated December 26, 2014 No. 267-V (Strasbourg Convention) and provides for the implementation of the Common Standard for Automatic Exchange of Information (CRS) on financial accounts between the tax authorities of the countries that signed the Multilateral Agreement, please, fill in the Legal Entity Self-Certification Form in order to obtain accurate and up-to-date information on your tax residency.

If necessary (it will be indicated on the Questionnaire), you should also submit a completed appropriate W-9 or W-8 Form (available on the IRS website or will be provided to you by our staff).

**In order to complete the Self-Certification Form correctly, please be sure to analyse the information below.**

During the identification process, you will need to indicate whether your organisation is a Financial Institution (FI<sup>2</sup>) for FATCA purposes (Part 2 of the Self-Certification Form) or a Non-Financial Entity (NFE<sup>3</sup>) (Part 3 of the Self-Certification Form).

A Financial Institution is required to indicate whether it complies with FATCA requirements.

An entity other than a Financial Institution that is a Non-Financial Institution is required to indicate whether its "passive income" is more than (Passive Non-Financial Institution) or less than (Active Non-Financial Institution) 50% (individually or in the aggregate) of the company's gross income for the preceding tax year (e.g. the preceding calendar year or a tax period of one year) and whether the assets generating "passive income" are more or less than 50% of the company's weighted average assets.

If the Non-Financial Entity is a "Passive"<sup>4</sup> entity, it is necessary to indicate whether the entity has:

- U.S. tax residents or U.S. citizens who are beneficial owners of a legal entity;
- tax residents of foreign countries (except the USA) who are beneficial owners of a legal entity.

This information may be transferred to the tax authorities of other countries in accordance with the procedure established by the legislation of the Republic of Kazakhstan.

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<sup>1</sup> The Organisation for Economic Co-operation and Development (OECD) has developed rules binding on CRS member countries, which are available on the OECD's automatic information exchange website: [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/).

<sup>2</sup> Financial Institution means any legal entity that carries out the type of activity of a financial institution.

<sup>3</sup> Non-Financial Entity means an institution that does not carry out the activities of a financial institution.

<sup>4</sup> Passive Nonfinancial Entity - A passive nonfinancial entity whose passive income is more than 50% of the gross income of the entity.