



Form of self-certification of **the client/beneficiary of the client** (legal entity or a structure without the designation of a legal entity), submitted in accordance with the requirements of the Standard for Automatic Exchange of Financial Information (CRS).

Instruction.

Read the instructions carefully before completing the form.

Employees of the bank in countries that carry out an international automatic exchange of financial information with competent bodies from foreign governments (territories) are obliged to collect certain information about the status of the tax residence of clients, beneficiaries of the client and (or) individuals directly or indirectly controlling them, who are tax residents of a foreign state or in relation to which there is a reason to believe that they are tax residents of a foreign state.

Please note that in accordance with the law, AO Citibank may be required to disclose certain information contained in this form and other information regarding financial accounts of clients (agreements, ensuring the provision of financial services that are concluded with the client) to the authorized bodies of the Russian Federation (Federal Tax Service of Russia). The Federal Tax Service of Russia, in turn, can exchange the received information with the tax authorities of the countries where the client / beneficiary of the client is a tax resident (with the exception of some cases).

Fill in this form if you are the client / beneficiary of the client (a legal entity or a structure without the designation of a legal entity). This form applies only to legal entities (a structure without the designation of a legal entity). Do not use this form if the client is an individual or an individual entrepreneur. Instead, use a self-certification form for individuals. It is necessary to fill in a separate form for each legal entity (a structure without the designation of a legal entity). In case if the client acts in the interests of the beneficiary, it is required to provide a separate completed form to the client (a legal entity or a structure without the designation of a legal entity), as well as a separate form for the beneficiary of the client (a legal entity or a structure without the designation of a legal entity). In case if the client is a separate subdivision of a legal entity, this form shall be filled in to a legal entity.

This form is intended to collect information only, if such collection is not prohibited by the legislation of the Russian Federation.

This form will remain valid until the information indicated in the form loses its relevance as a result of changes in any circumstances. In such a case, the client/beneficiary of the client is required to notify AO Citibank about these changes within 30 days and provide a new form of self-certification.

If the client/beneficiary of the client is a legal entity or a structure without the designation of a legal entity and is a passive non-financial organization, then specify individuals directly or indirectly controlling such a client in section 2a of Part 2 of this form, and for each such controlling individual, fill in a separate self-certification form for individuals directly or indirectly controlling the client/beneficiary, as well as the beneficiary of the client (an individual). This information should be provided by all passive non-financial organizations, even if they belong to the category of organizations for which information is not required to be submitted to the authorized body.

Please note that this form is only filled in order to comply with the requirements of the Standard for Automatic Exchange of Financial Information (CRS). Filling-in this form does not negate the need to fill in the W-8 and W-9 forms of the US Internal Revenue Service or self-certification forms, which may also be necessary to comply with the FATCA law or other US taxation requirements.

As a financial institution, AO Citibank does not provide its clients with tax consulting services. If you have any questions about the status of the tax residence of an organization in a particular country contact your tax advisor or the Federal Tax Service of Russia. For more information on CRS requirements, including a list of countries that have signed agreements on the automatic exchange of financial information, and information on local tax legislation, please visit the website of Automatic Exchange of Financial Information (AEOI) of the Organization for Economic Co-operation and Development at www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/.



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Part 1. Identification of the client / beneficiary of the client

A. Name of a legal entity or a structure without the designation of a legal entity

B. Incorporation or organization country _____

C. Address in the country of registration

Line 1 (for example, street, house number, flat or apartment number):

Line 2 (for example, region, district, city or other locality):

Country: _____

Postal code/ZIP-code: _____

D. Address of the head office, address of the management body or management structure

Line 1 (for example, street, house number, flat or apartment number):

Line 2 (for example, region, district, city or other locality):

Country: _____

Postal code/ZIP-code: _____

E. Mailing address (it is necessary to fill in only, if it differs from the address indicated in section C above)

Line 1 (for example, street, house number, flat or

apartment number): _____

Line 2 (for example, region, district, city

or other locality): _____

Country: _____

Postal code/ZIP-code: _____

F. Address of the person performing the functions of managing the structure without the designation of a legal entity in a foreign state.

Line 1 (for example, street, house number, flat or

apartment number): _____

Line 2 (for example, region, district, city

or other locality): _____

Country: _____

Postal code/ZIP-code: _____



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Part 2. Organization type

Specify the status of the client/beneficiary of the client by checking one of the boxes in section 1 below.

1.

1.1. Passive non-financial organization.....

1.2. Organization that is active in any of the following cases:

in the calendar year preceding the reporting period less than 50 per cent of the client's income is comprised of passive income and less than 50 percent of the client's

assets (valued at market or book value) are assets used to obtain passive income;.....

the client's shares (equity) are traded at on-exchange trading in the Russian Federation or on a foreign stock exchange;.....

the shares (equity) of the organization (or structure without the status of legal entity) which is directly or indirectly controlled by the client or directly or indirectly controls said client, are traded at on-exchange trading in the Russian Federation or on a foreign stock exchange (direct or indirect control means that the equity participation in the organization is more than 50 per cent of the shares (equity) in the authorized (contributed) capital);

the shares (equity) of the organization (or structure without the status of legal entity) which is directly or indirectly controlled by another organization (or structure without the status of legal entity), which at the same time directly or indirectly controls said client, are traded at on-exchange trading in the Russian Federation or on a foreign stock exchange (direct or indirect control means that the equity participation in the organization is more than 50 per cent of the shares (equity) in the authorized (contributed) capital);.....

the client performs the functions of a central bank, is a Government agency, an international organization or 100 per cent of the shares (equity) in the authorized (contributed) capital of the client belongs to one or more of the mentioned organizations.....

the client has been established for the purposes of direct ownership of traded shares (equity) in organizations which are not financial market organization, or for the purposes of financing such organizations, except for clients which own or finance such organizations exclusively for investment purposes;.....

the client is a newly established entity;.....

the client has not been a financial market organization during the previous 5 years and is in the process of reorganization for the purposes of continuing or renewing commercial activity, apart from that carried out by a financial market organization;.....

the client is a non-commercial organization the income of which is not subject to taxation or is free of tax;.....

the organization receives income from activities (that is, income not indicated in subparagraph b of paragraph 1 of Annex No. 1 to the Resolution of the Government of the Russian Federation No. 693 dated 16 June 2018);.....

1.3. A financial market organization, with the exception of financial market organizations registered in a foreign state not included in the list of states (territories) found on the official website of the authorized body on the information-telecommunication network “the Internet,” with which automatic exchange of financial information is carried out if such a financial market organization receives its main income from investment operations or trading financial shares and is managed by another financial market organization.....

2. Individuals directly or indirectly controlling the client.

If you put a tick in the above cell 1.1. of Section 1, please, follow the steps below.

a .Identify the full names of individuals directly or indirectly controlling the client / beneficiary of the client:

b . For each individual directly or indirectly controlling the client / beneficiary, fill in the self-certification form under CRS.



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Part 3. The country of tax residence and the corresponding taxpayer identification number (TIN) or its equivalent

Complete the following table, stating:

1. the countries of tax residency of the client/beneficiary of the client (that is, those countries in which the legal entity or a structure without the designation of a legal entity is considered a resident of the country in terms of taxation of income in that country);
2. the taxpayer identification number assigned by a foreign state (territory) which tax resident is the client/beneficiary of the client - TIN (if any) for each specified country.

If the client/beneficiary of the client is a tax resident in more than three countries, use a separate sheet to specify the necessary information.

If the client/beneficiary of the client is not a tax resident of any state, indicate in part 1 of this form the address where its bodies or management structures are located.

The country of tax residence	TIN (or its equivalent)



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Part 4. Declaration and signature

1. I declare that, to the best of my knowledge and belief, I consider all statements in this application to be correct and complete.

2. I agree that the information in this form about the client / beneficiary of the client and other financial information (including but not limited to the following: account balance, the amount of income received or gross proceeds) on financial accounts, as well as agreements, ensuring the provision of financial services for which this form applies, can be reported to the tax authorities of the Russian Federation and other countries in which the client / beneficiary of the client can be a tax resident, within the framework of agreements on automatic exchange of financial information between the relevant authorities of these countries in accordance with the CRS.

3. I certify that I have the authority to sign on behalf of the client with respect to all accounts (agreements) to which this form relates.

4. I understand that if, as a result of a change in any circumstances, the status of the client's tax residency / beneficiary of the client changes or the information contained in this form becomes unreliable or incomplete (including any changes in information about individuals directly or indirectly controlling the client / beneficiary

of the client specified in Section 2a of Part 2), I will be obliged to notify AO Citibank thereof within 30 days from the date of the change of circumstances and provide a duly updated form of self-certification under the CRS.

Signature: _____

Printed: _____

Date: (in the format DD – MM - YYYY) _____

Acting on the basis of _____

Note: It is necessary to specify the authorizing document on the basis of which the person has the right to sign this form.

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Appendix with terms and definitions thereof

Note: Some definitions below will help you to fill-in this form. If you have any questions about the current taxation principles, please contact your tax advisor or the appropriate tax authority.

Within the framework of CRS, **the client of a financial market organization** is a person who concludes (concluded) an agreement with a financial market organization, ensuring the provision of financial services.

The **beneficiary** is a person (a structure without the designation of a legal entity), to the benefit of which the client operates, including on the basis of an agency contract, contract of commission, commission agreement and trust management agreement.

An individual directly or indirectly controlling the client (beneficiary) is an individual who ultimately directly or indirectly (through third parties) owns (has dominant participation of more than 25 percent in the capital) a client or has the ability to control the actions of the client.

A passive non-financial organization is an organization or structure without the designation of a legal entity, that is not a financial market organization and does not meet client criteria (with the exception of clients that are individuals) that plays an active role in compliance with Appendix No. 1 to the Resolution of the Government of the Russian Federation No. 693 dated June 16, 2018, and also a financial market organization registered in a foreign state (territory), not included in the list of states (territories) with which an automatic exchange of financial information posted on the official website of the authorized body on the information and telecommunications network "Internet", with which the automatic exchange of financial information is carried out, the main income of which comes from investments or trading financial assets and which is managed by another financial market organization.

Passive income is deemed to be the following:

dividends;

interest (or other similar income);

income from renting out or sub-letting property;

income from the exercise of rights to intellectual property;

periodic insurance payments (annuities);

income in excess of expenditure as a result of operations involving securities and derivatives (apart from income obtained as a result of carrying out core activities);

income for operations involving foreign currency (positive exchange rate difference) in excess of the cost of operations involving foreign currency (negative exchange rate difference);

income obtained under a voluntary life insurance policy;

other income, similar to the incomes listed in this point.

A tax resident of a foreign state is an individual who is recognized as such in accordance with the legislation of a foreign state (foreign states) or territory (territories) or in relation to which there are grounds to assume that they are such.

TIN (INN) is a taxpayer identification number, a digital code that the Federal Executive Body authorized to control and supervise in the field of taxes and fees assigns, when filed for tax accounting or its functional equivalent, in the absence of the latter.

TIN (Tax Identification Number) - the taxpayer identification number of the foreign organization in the country of registration for non-residents. TIN is a unique combination of letters and numbers assigned by the relevant government authority to an individual or organization and used to identify this individual or

organization with the purpose of fulfilling the tax laws of that state. In some countries, TIN is not issued, but in this case, in these states, another highly reliable number with an equivalent level of identification (the "functional equivalent") is usually used.