

## New Account Questionnaire – Company Account Анкета для открытия счета - корпоративный счет

The purpose of this questionnaire is to provide all necessary information that will enable the Bank to evaluate and approve your request.  
В данной анкете предоставлена вся информация, необходимая банку для рассмотрения и принятия решения по открытию счета

The questionnaire has to be filled in and submitted in English **ONLY** Анкета должна быть заполнена **ТОЛЬКО** на английском языке

### 1A. APPLICANT'S GENERAL INFORMATION ОСНОВНАЯ ИНФОРМАЦИЯ О ЗАЯВИТЕЛЕ

Company  Partnership  
КОМПАНИЯ ТОВАРИЩЕСТВО

Company name:   
НАЗВАНИЕ КОМПАНИИ  
(as it appears on the Certificate of Incorporation or equivalent documents)  
(как указано в свидетельстве о регистрации или в другом официальном документе)

Company is:  Private  Public and Stock Exchange Unlisted  Public and Stock Exchange Listed  
НАЗВАНИЕ КОМПАНИИ Частная Открытое акционерное общество, не зарегистрированное на фондовой бирже Открытое акционерное общество, зарегистрированное на фондовой бирже

Public Company Listed on:   
Открытое акционерное общество зарегистрировано на бирже:

Company has issued Bearer Shares  YES  NO  
Компания выпустила акции на предъявителя да нет

Is Applicant a Trustee?  YES  NO  
Заявитель является попечителем? да нет

Name of Trust:  Trust Registration Country:   
Название траста Страна регистрации траста

CY Trust Registration Number:  CY Trust Registration Date:   
Регистрационный номер траста Дата регистрации кипрского траста

Partnership Name:   
Название товарищества  
(as it appears on the Certificate of Incorporation or equivalent documents)  
(как указано в свидетельстве о регистрации или в другом официальном документе)

Partnership is a:  General Partnership  Limited Partnership  Limited Liability Partnership  
Тип товарищества полное товарищество Командитное товарищество Товарищество с ограниченной ответственностью

#### Registration Details Регистрационные данные

Number:  Date (dd/mm/yy):  Country of incorporation:   
Номер Дата (число/месяц/год) Страна регистрации

#### Registered Address Юридический адрес

Number & street:   
Номер дома, офиса и название улицы

Postal Code:  Town:  Country:   
Индекс Город Страна

#### Physical Address Фактический адрес

Number & street:   
Номер дома, офиса и название улицы

Postal Code:  Town:  Country:   
Индекс Город Страна

#### Address of Primary Business Activities Адрес основной деятельности компании

Number & street:   
Номер дома, офиса и название улицы

Postal Code:  Town:  Country:   
Индекс Город Страна

**Correspondance Address** **Корреспондентский адрес**

Registered Address  Physical Address  Other (please specify below)  
 Юридический адрес (пожалуйста, укажите ниже) Фактический адрес Другой

Number & street:   
 Номер дома, офиса и название улицы

Postal Code:  Town:  Country:   
 Индекс Город Страна

**Contact Details** **Контактная информация**

Telephone / Bus. Telephone Number:  Email:   
 Телефон/Рабочий телефон Электронная почта  
 Mobile Number:  Skype ID:   
 Мобильный телефон Номер Скайп  
 Fax Number:  Web Address:   
 Факс Адрес сайта

**1B. SELF - CERTIFICATION** **Самостоятельная сертификация**

Pursuant to the Agreements for the Automatic Exchange of Information which were concluded and/or will be concluded between the Republic of Cyprus and other countries for tax matters and the relevant legislation (including those relating to the Foreign Account Tax Compliance Act - FATCA and the Common Reporting Standard - CRS), Bank of Cyprus ('the Bank') is required to identify entities (as account holders) and/or their controlling persons that are tax residents in foreign jurisdictions (for purposes of CRS) and are US Persons (for purposes of FATCA) and report all related information to the Tax Department in Cyprus which in turn will report this information to Tax Departments of the foreign jurisdictions and/or to the IRS of the United States. As a Bank, we therefore request you to complete this Self-Certification Form (with reference to the Glossary), in cooperation with your tax/legal/accounting advisor (if so required). Further information on FATCA and CRS can be found on the websites of Bank of Cyprus at [www.bankofcyprus.com](http://www.bankofcyprus.com), the Association of Cyprus Banks at [www.acb.com.cy](http://www.acb.com.cy), the U.S. IRS at [www.irs.gov/fatca](http://www.irs.gov/fatca) and the OECD at <http://www.oecd.org/tax/automatic-exchange>

В рамках Соглашений об автоматическом обмене информацией, которые были или будут подписаны между Кипром и другими странами в отношении налогов и другого соответствующего законодательства, (включая закон США о налогообложении иностранных счетов и общий стандарт отчетности (CRS), Банк Кипра обязан выявлять компании (держателей счетов) и/или контролирующих их физических лиц, являющихся резидентами иностранных юрисдикций (в рамках Общего стандарта отчетности - CRS) или резидентов США (в рамках закона США о налогообложении иностранных счетов - FATCA) и отправлять отчет с полной информацией в Налоговую службу Кипра, которая в свою очередь отправляет эту информацию в Налоговые службы иностранных юрисдикций и/или в Налоговое Управление США. Будучи банком, мы просим вас заполнить данную форму самоподтверждения-сертификации, посоветовавшись с вашим налоговым консультантом/ юристом/экономистом (если есть необходимость). Дополнительную информацию о FATCA и CRS можно найти на сайте нашего банка [www.bankofcyprus.com](http://www.bankofcyprus.com), на сайте Ассоциации Банков на Кипре [www.acb.com.cy](http://www.acb.com.cy), на сайте Налогового Управления США [www.irs.gov/fatca](http://www.irs.gov/fatca) и на сайте ОЭСР <http://www.oecd.org/tax/automatic-exchange>

**PART 1 - U.S. FATCA** (For definition of terms refer to Glossary page 12) **Часть 1 - FATCA** Для объяснения сокращений см. Глоссарий (стр 12)**SECTION 1 - Classification of U.S. Entities** (U.S. Persons) **Раздел 1 - Классификация субъектов США** (Граждане США)

If the entity is a U.S. Person (i.e. legal entity organised in the United States or under the laws of the United States or any State thereof), please tick one of the below categories and complete as appropriate, and then proceed to PART 2 - CRS.

Если субъект является гражданином США (т.е. юридическим лицом, зарегистрированным в Соединенных Штатах Америки, или учрежденным в соответствии с законами США, или какого-либо штата, пожалуйста, отметьте и заполните должным образом одну из ниже представленных категорий и затем переходите к части 2 - CRS)

**Specified U.S. Person** and the entity's U.S. Federal Taxpayer Identifying Number (U.S. TIN) is as follows:  
 Налогоплательщик США, федеральный идентификационный номер налогоплательщика

**Non - Specified U.S. Person** **Не налогоплательщик США**

If the entity is not a U.S. Person, please complete Section 2.

Если субъект не является налогоплательщиком США, то необходимо заполнить раздел 2

**SECTION 2 - U.S. FATCA Classification for all NON U.S. ENTITIES****Раздел 2 - Классификация США для субъектов-нерезидентов США****2.1 FINANCIAL INSTITUTION Финансовая организация**

If the entity is a **Financial Institution**, please tick one of the below categories, and provide the entity's **FATCA Global Intermediary Identification Number (GIIN)** where required. Если субъект является финансовым учреждением, пожалуйста, отметьте одну из нижеуказанных категорий и укажите глобальный идентификационный номер посредника (GIIN), где необходимо

**Registered Deemed-Compliant FFI** Please provide your GIIN:   
**Зарегистрированный иностранный финансовый институт признанный соответствующим** (в документах для FATCA)  
 Пожалуйста, укажите глобальный идентификационный номер посредника

**Certified Deemed Compliant, or otherwise Non-Reporting Foreign Financial Institution** (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution). **Сертифицированный финансовый институт, признанный соответствующим в документах FATCA или любой внеотчетный финансовый институт** (включая иностранные финансовые учреждения, признанные соответствующими в приложении II межправительственного соглашения, за исключением трастового фонда, задокументированного доверительным собственником и спонсируемого финансового учреждения)

**Participating FFI Участвующая ИФО** Please provide your GIIN:   
 Пожалуйста, укажите глобальный идентификационный номер посредника

**Trustee Documented Trust**  
**Трастовый фонд, задокументированный доверительным собственником**

Trustee's Name:   
 Имя собственника

Trustee's GIIN:   
 Глобальный идентификационный номер собственника

**Sponsored Financial Institution** that has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN.  
**Спонсируемое финансовое учреждение**, не имеющее глобального идентификационного номера, но которое спонсируется другой зарегистрированной организацией. Укажите название и глобальный идентификационный номер спонсирующей организации

Sponsoring Entity's Name:   
 Название спонсирующей организации

Sponsoring Entity's GIIN:   
 Глобальный идентификационный номер спонсирующей организации

**Non - Participating FFI**  
**Неучаствующая ИФО**

**2.2 NON - FINANCIAL INSTITUTION Нефинансовое учреждение**

If the entity is **NOT a Financial Institution**, please confirm the Entity's FACTA status below:  
 Если субъект является нефинансовым учреждением, пожалуйста, отметьте далее его статус в рамках FATCA

- Active Non-Financial Foreign Entity** (including an Excepted NFFE)  
**Активное нефинансовое иностранное учреждение** (включая исключенные)
- Passive Non-Financial Foreign Entity** (if you ticked this, please report all US controlling persons as per Section 3 below).  
**Пассивное нефинансовое иностранное учреждение** (если вы отметили данный пункт, то пожалуйста, укажите всех контролирующих лиц граждан США в разделе 3 далее)
- Exempt Beneficial Owner**  
**Освобожденный Бенефициарный Владелец**

**SECTION 3 - U.S. Controlling Persons of Passive NFFE****Раздел 3 - Контролирующие лица пассивных нефинансовых учреждений, являющиеся гражданами США.**

If the entity is a **Passive Non-Financial Foreign Entity** as marked in Section 2.2 above, please fill in the following table with the details of any Controlling Person(s) that are U.S. Persons. Если учреждение является пассивным нефинансовым учреждением, как отмечено в вышеуказанном разделе 2.2., тогда заполните, пожалуйста, данную таблицу с информацией о всех контролирующих лицах, являющимися гражданами США.

Name and Address ФИО и адрес	Position Должность	U.S. TIN Код налогоплательщика США

**PART 2 - COMMON REPORTING STANDARD (CRS)** (For definition of terms refer to the Glossary on page 12)**Часть 2 - Единый стандарт по обмену налоговой информацией (CRS) - Для объяснения сокращений см. Глоссарий (стр 12)****SECTION 4 - Declaration of All Tax Residencies Раздел 4 - Декларация всех налоговых резиденств**

Please indicate the Entity's place of tax residence (if resident in more than one country please detail all countries and associated Taxpayer Identification Number in each country). If no TIN is available please provide your Social Security Number and indicate one of the reasons below. Пожалуйста, укажите налоговое резиденство субъекта (если субъект является налогоплательщиком в нескольких странах, пожалуйста, укажите все страны и идентификационные номера налогоплательщика для каждой страны). Если нет идентификационного номера, пожалуйста, предоставьте номер социального страхования и укажите одну из перечисленных ниже причин.

If you are resident in more than three jurisdictions, please use a separate sheet.

Если вы являетесь резидентом более трех стран, пожалуйста, используйте дополнительный бланк

Country of Tax Residence Страна налогового резидентства	Taxpayer Identification Number (TIN) or Functional Equivalent *		If no TIN available enter Reason A, B or C ** Если нет идентификационного номера налогоплательщика, укажите причину А, В или С**
	Type of Document Тип документа	Number Номер	

Reason A - The Country where the entity is tax resident does not issue TINs to its residents.

Причина А - страна налогоплательщика не выпускает идентификационный номер налогоплательщика

Reason B - The entity is otherwise unable to obtain a TIN or functional equivalent (please explain):

Причина В - Субъект по какой-либо причине (укажите далее) не может получить идентификационный номер налогоплательщика или его функциональный эквивалент

Reason C - No TIN is required (Note: Only select this reason where the authorities of the country of tax residence entered above, do not require the TIN to be disclosed).

Причина С - нет необходимости предоставлять идентификационный номер налогоплательщика (данная причина может быть указана только в тех случаях, когда страна налогоплательщика не требует указания данного номера)

**SECTION 5 - CRS Classification** Раздел 5 - Классификация CRS

Please provide your CRS classification by ticking the corresponding box(es). Note that CRS classification does not necessarily coincide with your classification for U.S. FATCA purposes. *Пожалуйста, предоставьте свою классификацию CRS, отметив соответствующий пункт. Имейте в виду, что классификация CRS не обязательно соответствует Вашей классификации FATCA США*

**5.1** If the entity is a **Financial Institution (FI)**, please specify the type of Financial Institution below:

*Если субъект является финансовым учреждением, пожалуйста, укажите тип финансового учреждения*

- Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.**  
(If you have ticked this box please provide the details of the Controlling Person(s) in Section 6. Please refer to the definition of Controlling Person). **Инвестиционная компания, расположенная в неприсоединившейся юрисдикции и управляемая другим финансовым учреждением** (если вы отметили данную опцию, пожалуйста, предоставьте детали контролирующего лица/лиц в разделе 6. Пожалуйста, посмотрите определение понятия контролирующее лицо.
- Other Investment Entity** **Другая инвестиционная компания**
- Financial Institution** (including a Depository Institution, Custodial Institution, Specified Insurance Company, Provident Fund)  
**Финансовое учреждение** (включая депозитное учреждение, кастодиальное учреждение, специализированная страховая компания, страховой фонд)

**5.2** If the entity is a **NON - Financial Entity ("NFE")**, please specify the type of NFE below:

*Если субъект является нефинансовым учреждением, пожалуйста, укажите его тип*

- Active NFE** **Активное нефинансовое учреждение**
- Passive NFE** (if you have ticked this box, please provide the details of the Controlling Person(s) in Section 6. Please refer to the definition of Controlling Person in the Glossary.  
**Пассивное нефинансовое учреждение** (если вы отметили данную опцию, пожалуйста, предоставьте детали контролирующего лица/лиц в разделе 6. Пожалуйста, посмотрите определение понятия контролирующее лицо в глоссарии).
- Active NFE - Non Reportable** **Активное нефинансовое учреждение - освобожденное от отчетности**

**SECTION 6 - Controlling Persons** Раздел 6 - Контролирующие лица

If you have ticked **Investment Entity in a Non-Participating Jurisdiction managed by another Financial Institution** in Section 5.1 above or **Passive Non-Financial Entity** in Section 5.2 above, please fill in the following table with the respective details of all *Controlling Persons*. Please report all countries in which each Controlling Person is tax resident. *If no TIN is available, please provide your Social Security Number (SSN) and indicate one of the reasons below.* *Если Вы отметили опцию Инвестиционная компания, расположенная неприсоединившейся юрисдикции и управляемая другим финансовым учреждением в разделе 5.1 или опцию Пассивное нефинансовое учреждение в разделе 5.2, пожалуйста, заполните нижеследующую таблицу данными о Контролирующих лицах. Пожалуйста, отметьте все страны налоговой регистрации контролирующего лица. Если нет регистрационного номера налогоплательщика, то предоставьте номер социального страхования и укажите одну из ниже представленных причин*

**Controlling Person 1** Контролирующее лицо 1

<b>Full Name:</b> <input type="text"/>	<b>Address:</b> <input type="text"/>
<i>Имя и Фамилия</i>	<i>Адрес</i>
<b>Place of Birth:</b> <input type="text"/>	<b>Date of Birth:</b> <input type="text"/>
<i>Место рождения</i>	<i>Дата рождения</i>
<b>Country of Tax Residence:</b> <input type="text"/>	<b>TIN or Functional Equivalent:</b> <input type="text"/>
<i>Страна налоговой регистрации</i>	<i>Type of Document: Идентификационный номер налогоплательщика или его эквивалент (тип документа)</i>
<b>Number:</b> <input type="text"/>	<b>If no TIN available, enter Reason A, B or C *:</b> <input type="text"/>
<i>Номер</i>	<i>Если нет налогового номера, укажите причину A, B или C*:</i>
<b>Further explanation only if selected Reason B:</b> <input type="text"/>	
<i>Уточнение если выбрана причина B</i>	

**Controlling Person 2** Контролирующее лицо 2

<b>Full Name:</b> <input type="text"/>	<b>Address:</b> <input type="text"/>
<i>Имя и Фамилия</i>	<i>Адрес</i>
<b>Place of Birth:</b> <input type="text"/>	<b>Date of Birth:</b> <input type="text"/>
<i>Место рождения</i>	<i>Дата рождения</i>

<b>Country of Tax Residence:</b> <input type="text"/>	<b>TIN or Functional Equivalent:</b> Type of Document: <input type="text"/>
Страна налоговой регистрации	Идентификационный номер налогоплательщика или его эквивалент (тип документа)
<b>Number:</b> <input type="text"/>	<b>If no TIN available, enter Reason A, B or C*:</b> <input type="text"/>
Номер	Если нет налогового номера, укажите причину А, В или С*:
<b>Further explanation only if selected Reason B:</b> <input type="text"/>	
Уточнение если выбрана причина В	

**Controlling Person 3 Контролирующее лицо 3**

<b>Full Name:</b> <input type="text"/>	<b>Address:</b> <input type="text"/>
Имя и Фамилия	Адрес
<b>Place of Birth:</b> <input type="text"/>	<b>Date of Birth:</b> <input type="text"/>
Место рождения	Дата рождения
<b>Country of Tax Residence:</b> <input type="text"/>	<b>TIN or Functional Equivalent:</b> Type of Document: <input type="text"/>
Страна налоговой регистрации	Идентификационный номер налогоплательщика или его эквивалент (тип документа)
<b>Number:</b> <input type="text"/>	<b>If no TIN available, enter Reason A, B or C*:</b> <input type="text"/>
Номер	Если нет налогового номера, укажите причину А, В или С*:
<b>Further explanation only if selected Reason B:</b> <input type="text"/>	
Уточнение если выбрана причина В	

**Information for Section 6 Информация по разделу 6**

\* Does not apply to U.S. Persons - if a TIN is not available please provide the appropriate reason A, B or C

\* Не применимо к резидентам США - если нет идентификационного номера налогоплательщика, укажите одну из причин А, В, или С

**Reason A** - The Country where the Account Holder is a tax resident does not issue TIN's to its residents

**Причина А** - Страна налоговой регистрации владельца счета не выпускает идентификационных номеров для налогоплательщиков

**Reason B** - The Account Holder is otherwise unable to obtain a TIN (please explain)

**Причина В** - Держатель счета не имеет возможности получить данный номер (укажите причину)

**Reason C** - No TIN is required (Note: Please select this reason only where the domestic law of the relevant authorities of the country of tax residence entered above, does not require the collection of the TIN issued by such country of tax residence to be disclosed.

**Причина С** - Номер налогоплательщика не требуется (Внимание: данная причина может быть указана только в том случае, если внутреннее законодательство страны налоговой регистрации не требует предоставления налоговых регистрационных номеров)

**1C. RELATED PARTIES АФФИЛИРОВАННЫЕ ЛИЦА**

(Directors, Secretary, Shareholders, Ultimate Beneficial Owners / Beneficiaries, Signatories, Trustees, Settlor, Protector, Partners, Attorney). Директора, секретарь, акционеры, конечный бенефициарный собственник/ владелец компании, подписывающие по счету лица, доверительные лица, учредитель, попечитель, партнеры, доверенные лица

Name Имя и Фамилия	Nationality Гражданство	Passport/ID No. Номер паспорта/ удостоверения личности	Profession Профессия	Relation Роль в компании	Shareholding Percentage (if applicable) Процент владения акциями

For signatories, please indicate the signing method: Для лиц, подписывающих по счетам, пожалуйста, укажите способ подписания

Single <input type="checkbox"/>	Joint <input type="checkbox"/>	Any two <input type="checkbox"/>	Other <input type="checkbox"/>	Please specify: <input type="text"/>
Один подписант	Совместная подпись	Любая из двух подписей	Другой способ	Пожалуйста, уточните

## 2. FINANCIAL INFORMATION **ФИНАНСОВАЯ ИНФОРМАЦИЯ**

### 2.1 Main business activities: **Основная коммерческая деятельность**

Please provide a detailed description of the nature of your business activities, including details of goods and services you trade / provide. "General trading", "consulting", "imports and exports" are insufficient descriptions and are not acceptable. In cases of holding companies, please provide us with the activities of the group and a list of the companies in the group along with a tree diagram. **Пожалуйста, предоставьте подробное описание коммерческой деятельности компании, включая товары и услуги, которыми она торгует/предоставляет. "Торговля", "консультирование", "импорт и экспорт" являются недостаточными терминами для описания деятельности компании и не принимаются банком. В случае холдинговой компании, пожалуйста, укажите деятельность группы и предоставьте список компаний, входящих в состав группы, в виде схемы.**

### 2.2 Countries / districts of main business activities: **Страны, регионы основной коммерческой деятельности компании**

### 2.3 Number of years in operation:

Сколько лет ведется деятельность

### 2.4 Number of employees:

Число сотрудников

### 2.5 Group Member: Yes No (If YES please complete the below fields)

Является членом группы?

Да

Нет (Если ДА, то заполните далее)

Group Name:

Название группы

Group Size:

Размер группы

Group Countries:

Страны, в которых задействована группа

Group Website:

Сайт группы

Group's Activities:

Деятельность группы

### 2.6 Expected Turnover on Account **Ожидаемый оборот по счету**

Expected Annual Dr turnover on account (equivalent in €): **Ожидаемый годовой дебетовый оборот по счету (эквивалент в Евро)**

Current Year <b>Текущий год</b>	Amount in € <b>Сумма в Евро</b>
<input type="text"/>	<input type="text"/>

Expected Annual Cr turnover on account (equivalent in €): **Ожидаемый годовой оборот по поступлениям на счет (эквивалент в Евро)**

Current Year <b>Текущий год</b>	Amount in € <b>Сумма в Евро</b>
<input type="text"/>	<input type="text"/>

**2.7 Source / Value of Income:** Источник и величина дохода

Type	Источник дохода	Description	Описание	Amount	Сумма
<input type="checkbox"/>	Rent	Аренда			
<input type="checkbox"/>	Interest	Проценты			
<input type="checkbox"/>	Bonus	Вознаграждение			
<input type="checkbox"/>	Dividends	Дивиденды			
<input type="checkbox"/>	Annual Sales	Годовые продажи			
<input type="checkbox"/>	Other	Другое			

**2.8 Source / Value of Wealth:** Источник и величина состояния

Type	Источник дохода	Description	Описание	Amount	Сумма
<input type="checkbox"/>	Immovable Property	Недвижимое имущество			
<input type="checkbox"/>	Movable Property	Движимое имущество			
<input type="checkbox"/>	Shares	Акции			
<input type="checkbox"/>	Bonds	Облигации			
<input type="checkbox"/>	Deposits	Банковские депозиты			
<input type="checkbox"/>	Other	Другое			

**2.9 Purpose/reason of application for opening the account:** Цель/причина подачи заявки на открытие счета  
i.e deposits/savings, commercial payments, card facilities, credit facilities, other (please specify)  
Например, депозиты/сбережения, коммерческие платежи, использование карт, кредиты, другое (пожалуйста укажите)

--

**2.10 Nature of the transactions to be performed:** Описание будущих транзакций  
i.e transfers, inward payments, outward payments, cheque deposits, cash deposits, use of cards, proceeds of credit facilities, letters of credit, other (please specify) Например, денежные переводы, входящие и исходящие платежи, инкассирование чеков, вклады наличными, использование карт, кредиты, аккредитивы, другое (пожалуйста укажите)

--

**2.11 Expected origin of incoming funds:** Ожидаемый источник входящих платежей

	Name of orderor Имя отправителя	Address Адрес	Website of orderor Сайт отправителя	Country of orderor's bank Страна банка отправителя	Business activities of orderor Коммерческая деятельность отправителя
1					
2					
3					
4					



**2.12 Expected destination of outgoing payments:** Ожидаемые получатели исходящих платежей

Name of beneficiary Имя получателя	Address Адрес	Website of beneficiary Сайт получателя	Country of beneficiary's bank Страна банка получателя	Business activities of beneficiary Коммерческая деятельность получателя
1				
2				
3				
4				

**3. OTHER INFORMATION** Другая информация**Indication for Politically exposed Person (PEP):** Указание лица, занимающего политическое положение

Please specify whether any of the ultimate beneficial owners, directors, signatories or any other person duly authorized to act on behalf of the applicant, holds/held a prominent public function the last 12 months, or are associated with a person who holds/held prominent public function the last 12 months:

Пожалуйста, укажите если кто-либо из бенефициаров, директоров или других лиц, действующих от лица заявителя, занимает или занимал государственный пост высокого ранга в последние 12 месяцев, или имеет какое-либо отношение к лицу, занимающему государственный пост высокого ранга в последние 12 месяцев)

YES  
ДА

NO  
НЕТ

Applicant's relationship with the person that holds/held the prominent public function (director, beneficial owner, signatory, etc):

Отношение заявителя с лицом, занимающим/занимавшим государственный пост высокого ранга (директор, бенефициар, подписывающий по счету)

Name of person that holds/held the prominent public function:

Имя человека, занимающего /занимавшего государственный пост высокого ранга

Position:

Пост

Country of the position held:

Страна, в которой лицо занимает государственный пост

Period in which this individual holds/held the political/public function:

Период, в течение которого лицо занимает/занимало государственный пост высокого ранга

From:

Начиная с

To:

По

## 4. REQUESTED BANKING SERVICES **Необходимые банковские услуги**

### 4.1 Debit card Дебетовая карта

Card Type: IBU Visa Debit Business  
Тип карты: Бизнес карта IBU

Currency:  
Валюта

Euro   
Евро

USD   
Доллары США

GBP   
Фунты стерлингов

Card Holder Name Имя держателя карты	ID / Passport Удостоверение личности/Паспорт	Contact details ( Address, Mobile number ) Контактная информация (адрес, мобильный телефон)	Priority pass Карта приоритетного доступа	Bank next Products Новейшие продукты банка
			<input type="checkbox"/> Yes да <input type="checkbox"/> No нет	<input type="checkbox"/> Tagpay Платежи tagpay <input type="checkbox"/> Wearable Pay Платежи wearable pay
			<input type="checkbox"/> Yes да <input type="checkbox"/> No нет	<input type="checkbox"/> Tagpay Платежи tagpay <input type="checkbox"/> Wearable Pay Платежи wearable pay
			<input type="checkbox"/> Yes да <input type="checkbox"/> No нет	<input type="checkbox"/> Tagpay Платежи tagpay <input type="checkbox"/> Wearable Pay Платежи wearable pay

\* The tagpay and wearablepay are a new way to make your purchases quickly and easy with no need to carry cash or card. For more details please visit the Bank of Cyprus website at [www.bankofcyprus.com.cy/cards](http://www.bankofcyprus.com.cy/cards)

\* Платежи tagpay и wearable pay являются новыми способами быстрых покупок без необходимости иметь наличные деньги или карту. За дополнительной информацией обращайтесь на сайт Банка Кипра [www.bankofcyprus.com.cy/cards](http://www.bankofcyprus.com.cy/cards)

### 4.2 Internet Banking Интернет-Банк

1Bank User Name Имя пользователя 1Bank	ID / Passport Удостоверение личности/Паспорт	Contact details (Address, Mobile number) Контактная информация (адрес, мобильный телефон)	Access Rights Права доступа	Digipass * Устройство вычисления кодов - Диджипасс
			<input type="checkbox"/> View Access Информационный доступ <input type="checkbox"/> Full Access Полный доступ	<input type="checkbox"/> SMS Digipass СМС-Диджипасс <input type="checkbox"/> Digipass App Диджипасс программа
			<input type="checkbox"/> View Access Информационный доступ <input type="checkbox"/> Full Access Полный доступ	<input type="checkbox"/> SMS Digipass СМС-Диджипасс <input type="checkbox"/> Digipass App Диджипасс программа
			<input type="checkbox"/> View Access Информационный доступ <input type="checkbox"/> Full Access Полный доступ	<input type="checkbox"/> SMS Digipass СМС-Диджипасс <input type="checkbox"/> Digipass App Диджипасс программа

\* With the use of a Digipass, a user is able to perform money transactions easily and securely by generating one-time dynamic secret codes. For more details please visit the Bank of Cyprus website at [www.bankofcyprus.com.cy/internet banking /digipasses](http://www.bankofcyprus.com.cy/internet banking /digipasses).

NOTE: for multiple signature schemes, please contact the responsible officer or branch.

С помощью диджипасса пользователь может быстро и безопасно осуществлять денежные переводы, путем генерирования одноразового динамического секретного кода. За более подробной информацией, пожалуйста, обращайтесь на сайт Банка Кипра [www.bankofcyprus.com.cy/internet banking/digipasses](http://www.bankofcyprus.com.cy/internet banking/digipasses). Примечание: для работы со множественными подписями, пожалуйста, обращайтесь в обслуживающее Вас отделение банка.

#### 4.3 Accounts **Счета**

- Sight / current account **Текущий счет** Currency **Валюта**
- Fixed Deposit account **Фиксированный депозит** Currency **Валюта**
- Trading Account **Торговый счет** Currency **Валюта**
- Other **Другое**

#### 4.4 Treasury Sales Products - Dealing Room Services **Продукты инвестиционного отдела - Услуги Дилингового Центра**

### 5. WEALTH MANAGEMENT SERVICES **Услуги управления капиталом**

For your information, the Bank offers Wealth Management and Global Brokerage services. If you are interested in these services, please let us know if you would like a qualified person from our team to contact you and provide further information.

Сообщаем Вам, что Банк предлагает своим клиентам услуги управления капиталом и брокерские услуги. Пожалуйста, сообщите нам, если Вы хотите, чтобы квалифицированный сотрудник связался с Вами и предоставил Вам более подробную информацию о таких услугах.

Please tick here if you are interested  **Отметьте здесь, если вы заинтересованы**

**Please make sure that you enclose the following documents and information and tick the boxes accordingly:**  
**Пожалуйста, проверьте и отметьте галочкой все ниже указанные документы, которые необходимо предоставить вместе с данной формой**

1. Memorandum and articles of association of the company  
*Устав и учредительный договор*
2. Certificate of incorporation-registration  
*Сертификат о регистрации*
3. Certificate of Good Standing/Incumbency for foreign companies over two years old  
*Справка о надлежащем состоянии юридического лица/ Справка о составе должностных лиц для иностранных компаний старше 2 лет*
4. Certificate of directors/shareholders/registered office/secretary - or certificate from country's registrar's body or in some cases certificate from Ministry of Finance showing the tax exemption status of the company outlining all officials  
*Сертификат Директоров/ Акционеров/ Зарегистрированного Офиса/ Секретаря компании - или сертификат из реестра компаний или из Министерства Финансов, указывающий налоговый статус компании, включая всех ее официальных лиц*
5. Minutes of the subscribers appointing the initial directors  
*Протокол собрания учредителей компании о назначении первоначальных директоров*
6. All board minutes leading to the current status of the company  
*Протоколы всех собраний совета директоров, которые привели к настоящему статусу компании*
7. Copies of identity cards/international passports of authorized signatories, registered shareholders, directors, beneficial owner(s) etc  
*Копии международных паспортов/ удостоверений личности всех лиц подписывающих по счетам, всех зарегистрированных акционеров, директоров, бенефициарных собственников компании и т.д.*
8. Trust deed(s) between the beneficial owner(s) and the registered shareholder(s) acting as nominees (if applicable)  
*Трастовая декларация, подписанная бенефициарными собственниками и номинальными акционерами (если есть необходимость)*
9. Ownership/group structure leading to the beneficial owner (diagrammatical or otherwise)  
*Структура владения/группы компаний в виде диаграммы или в другом виде, в которой указан бенефициарный собственник компании*
10. Proof of business address of group principal trading offices  
*Документ, подтверждающий юридический адрес головного офиса компании*
11. Proof of the permanent residential address of all related individuals to the company (directors, authorized signatories, beneficial owner(s), etc) i.e recent utility bills (not more than six months)  
*Документ, подтверждающий адрес места жительства для всех физических лиц, имеющих отношение к компании (директора, подписывающие по счету, бенефициарные владельцы, и т.д.), например счет за коммунальные услуги (квитанция не старше 6 месяцев)*
12. Short CV's of the ultimate beneficial owners and authorized signatories  
*Краткое резюме бенефициарного владельца компании и подписывающих по счету лиц*
13. Bank reference for beneficial owner(s), directors and authorized signatories (not older than 6 months)  
*Банковское рекомендательное письмо для бенефициарных владельцев, директоров и подписывающих по счету (не более 6 месяцев с даты выпуска)*
14. Business cards of all Beneficial Owners  
*Визитные карточки для всех бенефициарных владельцев*
15. Recent Financial Statements / Management Accounts (for companies over 1 year old)  
*Последние финансовые отчеты или счета управления компании (для компаний старше 1 года)*
16. Counterparties Enrollment Form  
*Список компаний-партнеров*
17. Contracts / Agreements with other Counterparties if available  
*Контракты и соглашения с компаниями-партнерами, если такие уже имеются в наличии*

## Glossary for Section 1B Self-Certification

### Glossary for Part 1 - U.S. FATCA

#### General

**Entity** means a legal person or a legal arrangement such as a trust.

**Non-US Entity** means an Entity that is not a US Person.

**U.S. Person means** a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States.

**Passive Income** means the portion of gross income that consists of:

1. Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
2. Dividends, including substitute dividend amounts;
3. Interest or similar income;
4. Annuities;
5. The excess of gains over losses from transactions in foreign currency (including futures, forwards, and similar transactions)
6. The excess of gains over losses from swaps
7. Amounts received under cash value insurance contracts

#### Section 1 – Classification of U.S. ENTITIES (U.S. Persons)

**Specified US Person means** a U.S. Person, that is NOT a Non-Specified US Person

**Non-Specified US Person means**

- (i) a corporation the stock of which is regularly traded on one or more established securities markets;
- (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- (iii) the United States or any wholly owned agency or instrumentality thereof;
- (iv) any State of the United States, any U.S. Territory\*, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- (v) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
- (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

\* U.S. Territory means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands.

**U.S. TIN** means a U.S. federal taxpayer identification number.

#### Section 2.1 – Financial Institution

**Financial Institution (FI)** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

**A. Custodial Institution** means any Entity that holds, as a substantial portion of its business, financial assets for the account of others.

An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of: (i) the three-year period that ends on December 31 (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence.

**B. Depository Institution** means any Entity that accepts deposits in the ordinary course of a banking or similar business.

**C. Investment Entity** means any Entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:

- (1) 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;
- (2) individual and collective portfolio management; or
- (3) otherwise investing, administering, or managing funds or money on behalf of other persons.

**D. 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.

**Foreign Financial Institution (FFI)** means a Financial Institution that is not a U.S. Entity.

**Deemed-Compliant FFIs** are those specified in Annex II of the Intergovernmental Agreement between the Republic of Cyprus and the United States.

1. **A Registered Deemed-Compliant FFI** needs to obtain a Global Intermediary Identification Number (GIIN) from the IRS and submit annual returns to the Cyprus Tax Department.

2. **A Certified Deemed-Compliant FFI** is not required to register with the IRS and obtain a GIIN.

**Participating FFI** means a Financial Institution that has agreed to comply with the requirements of an FFI Agreement (which is an agreement that sets forth the requirements for a Financial Institution to be treated as complying with the requirements of section 1471(b) of the US Internal Revenue Code).

**Non-participating FFI** means a non-participating FFI, as that term is defined in relevant US Treasury Regulations, but does not include a Cyprus Financial Institution or other Partner Jurisdiction Financial Institution\*\* other than a Financial Institution treated as a Non-participating Financial Institution pursuant to subparagraph 2(b) of Article 5 of the Intergovernmental Agreement between the Republic of Cyprus and the United States or the corresponding provision in an agreement between the United States and a Partner Jurisdiction.

Pursuant to subparagraph 2(b) of Article 5 of the Intergovernmental Agreement between the Republic of Cyprus and the United States,

if, in the case of a Reporting Cyprus Financial Institution, such enforcement actions do not resolve the non-compliance within a period of 18 months after notification of significant non-compliance is first provided, the United States shall treat the Reporting Cyprus Financial Institution as a Nonparticipating Financial Institution pursuant to this subparagraph 2(b).

\*\* **Partner Jurisdiction** means a jurisdiction that has in effect an agreement with the United States to facilitate the implementation of FATCA.

## Section 2.2 – Non-Financial Entity

**Non-Financial Foreign Entity (NFFE)** means any Non-U.S. Entity that is not a Foreign Financial Institution as defined in relevant U.S. Treasury Regulations or is an Entity which meets the requirements specified below, and also includes any Non-U.S. Entity that is established in Cyprus or another Partner Jurisdiction and that is not a Financial Institution.

The NFFE meets all of the following requirements:

(a) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;

(b) It is exempt from income tax in its jurisdiction of residence;

(c) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

(d) The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; **and**

(e) The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.

**Active NFFE** means any NFFE that meets any one of the following criteria:

(a) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

(b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;

(c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;

(d) The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;

(e) Substantially all of the activities of the NFFE 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, except that an entity shall not qualify for NFFE status if the entity functions (or holds itself out) as 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;

(f) The NFFE 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, provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;

(g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;

(h) The NFFE 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;

(i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or

(j) The NFFE meets all of the following requirements:

1. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league

- or an organization operated exclusively for the promotion of social welfare;
- 2. It is exempt from income tax in its jurisdiction of residence;
- 3. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- 4. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
- 5. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.

**Passive NFFE** means any NFFE that is not (i) an Active NFFE or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

An Entity is a **Related Entity** of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 percent of the vote or value in an Entity. Notwithstanding the foregoing, Cyprus may treat an Entity as not a Related Entity of another Entity if the two Entities are not members of the same expanded affiliated group as defined in section 1471(e)(2) of the U.S. Internal Revenue Code.

**Controlling Persons** means:

- (a) For companies and cooperative societies the ultimate beneficial owner, which is the natural person(s) who ultimately owns or controls a legal entity through direct or indirect ownership; a percentage of **25%** plus one share is deemed sufficient to meet this criterion, as defined by the Prevention and Suppression of Money Laundering Law (Law 188(I)/2007) and the relevant Directives of the Central Bank of Cyprus. Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be natural persons(s) who holds the position of senior managing official, except for entities that are (or are majority owned subsidiaries of) an entity that is listed on a stock exchange..
- (b) For Unions, Administrative Committees, Foundations, Clubs, Associations and Fund Raising Committees, means the members of the Board of Directors/Committee and administrators of accounts.
- (c) For trusts accounts the Settlor(s), trustee(s), the protector(s) (if any), the beneficiary(ies) or classes of beneficiaries and any other natural person(s) exercising ultimate effective control over the trust.

**Exempt Beneficial Owners** are those specified in Annex II of the Intergovernmental Agreement between the Republic of Cyprus and the United States. Among others it includes:

- 1. Government and Governmental Organisations
- 2. International Organisations
- 3. Central Banks
- 4. Retirement Plans etc

**Related Entity** means an entity related to another entity because (i) either entity controls the other entity; (ii) the two entities are under common control; or (iii) the two entities are Investment Entities described limb B of the definition of Investment Entity, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

For any other terms and definitions, please refer to the Intergovernmental Agreement between the Republic of Cyprus and the United States (which can be found at the Bank of Cyprus' website).

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## Glossary for Part 2 - Common Reporting Standard

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### General

Resident for tax purposes Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD automatic exchange of information portal. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

**TIN** means Taxpayer Identification Number. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal. 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").

**Functional Equivalent:** Some jurisdictions do not issue a TIN. However, these jurisdictions often use another high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number for entities are Social Security Number, personal ID number for physical persons, business/company registration code/numbers for legal persons etc

## Section 5.1 – Financial Institution

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**Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

- (a) Custodial Institution as defined in Section 3.1
- (b) Depository Institution as defined in Section 3.1;
- (c) Investment Entity as defined in Section 3.1
- (d) Broad Participation Retirement Fund – as defined in the Decree based on Article 6 of the Assessment and Collection of Tax Information Law
- (e) Narrow Participation Retirement Fund – as defined in the Decree based on Article 6 of the the Assessment and Collection of Tax Information Law

## Section 5.2 – Non-Financial Entity

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**Non-Financial Entity (NFE)** means any Entity that is not a Financial Institution.

**Passive Non-Financial Entity** means any: (i) Non-Financial Entity that is not an Active Non-Financial Entity; or (ii) an Investment Entity described in limb B (or subparagraph A(6)(b) of the Standard) of the definition of Investment Entity that is not a Participating Jurisdiction Financial Institution.

Related Entity means an entity related to another entity because (i) either entity controls the other entity; (ii) the two entities are under common control; or (iii) the two entities are Investment Entities described limb B of the definition of Investment Entity, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

**Controlling persons** means:

- (a) For companies and cooperative societies the ultimate beneficial owner, which is the natural person(s) who ultimately owns or controls a legal entity through direct or indirect ownership; a percentage of 25% plus one share is deemed sufficient to meet this criterion, as defined by the Prevention and Suppression of Money Laundering Law (Law 188(I)/2007) and the relevant Directives of the Central Bank of Cyprus. Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be natural persons(s) who holds the position of senior managing official, except for entities that are (or are majority owned subsidiaries of) an entity that is listed on a stock exchange.
- (b) For Unions, Administrative Committees, Foundations, Clubs, Associations and Fund Raising Committees, means the members of the Board of Directors/Committee and administrators of accounts.
- (c) For trusts accounts the Settlor(s), trustee(s), the protector(s) (if any), the beneficiary(ies) or classes of beneficiaries and any other natural person(s) exercising ultimate effective control over the trust.

**Active NFE** means any NFE that meets any of the following criteria:

- a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is 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;
- b) 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 regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) 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, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as 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;
- e) 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, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) 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
- h) the NFE meets all of the following requirements:
  - i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - ii) it is exempt from income tax in its jurisdiction of residence;
  - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat

to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

**Active NFE – Non-Reportable means**

- a) a corporation the stock of which is regularly traded on one or more established securities markets
- b) any corporation that is a Related Entity \*\*\* of such a corporation,
- c) a Governmental Entity,
- d) an International Organisation,
- e) a Central Bank

**\*\*\* Related Entity** means an entity related to another entity because (i) either entity controls the other entity; (ii) the two entities are under common control; or (iii) the two entities are Investment Entities described limb B of the definition of Investment Entity, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose, control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.