

# **Common Reporting Standard (CRS) Self-Certification Form for Controlling Persons of Legal Entities**

**As a financial institution, COSMOTE PAYMENTS – ELECTRONIC MONEY SERVICES SINGLE MEMBER S.A. (hereafter referred to as “COSMOTE Payments”) is not allowed to give tax advice.**

Your tax adviser may be able to assist you in answering specific questions on this form.

Your domestic tax authority can provide guidance regarding how to determine your tax status. On the OECD automatic exchange of information portal, you can obtain additional information and view the list of jurisdictions that have signed agreements for the automatic exchange of financial account information on tax matters..

### **Processing of personal data**

This document and all information included therein are used exclusively for the purpose of their collection, namely to ensure the adequacy of the reports submitted to the Greek Tax Authorities in accordance with the provisions of Law 4170/2013 as amended by Law 4378/2016 and Law 4428/2016. The processing of your personal data is carried out in accordance with the provisions of Regulation (EU) 2016/679 (“GDPR”) and Law 4624/2019. For more information regarding the processing of your personal data and your rights as a subject, you can refer to our website: [https://www.cosmotepayments.gr/en\\_data-privacy.html](https://www.cosmotepayments.gr/en_data-privacy.html) or contact [customerprivacy@cosmotepayments.gr](mailto:customerprivacy@cosmotepayments.gr).

## Self-Certification FORM for Controlling Persons

(Please complete Parts 1-3 in CAPITAL LETTERS. Fields with \* are mandatory)

### Part 1 - Identification of Individual Account Holder

<b>Name of Controlling Person*</b>	<b>Family Name or Surname(s)*</b>	
	<b>First or Given Name*</b>	
	<b>Father's Name*</b>	
	<b>Mother's Name*</b>	
<b>Current Residence Address*:</b>	<b>Address (Street, Number)*</b>	
	<b>City*</b>	
	<b>Area, Region Prefecture*</b>	
	<b>Country*</b>	
	<b>Postal/ZIP Code*</b>	
<b>Mailing Address</b> <i>(please complete only if different from the above address )</i>	<b>Address (Street, Number)</b>	
	<b>City</b>	
	<b>Area, Region Prefecture</b>	
	<b>Country</b>	
	<b>Postal/ZIP Code</b>	
<b>Date of Birth (dd/mm/yyyy)*:</b>		
<b>Place of Birth</b>	<b>Town or City of Birth*:</b>	
	<b>Country of Birth*</b>	

Please enter the legal name of the relevant Entity Account Holder of which you are a Controlling Person:

Legal name of Entity 1	
Legal name of Entity 2	
Legal name of Entity 3	

## Part 2 - Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number\* (TIN, see Appendix)

Complete all countries of tax residence and related taxpayer identification number (TIN) or functional equivalent number that you have in each country.

In case there is no TIN, please provide functional equivalent, if available.

If TIN is not available, please indicate the appropriate reason A, B or C in the table below:

**A.** The country/jurisdiction where I (as a Controlling Person) am tax resident does not issue TINs to its residents.

**B.** I (as a Controlling Person) am unable to obtain a TIN or equivalent number (If you have selected this reason, please explain why you are unable to obtain a TIN in the table below).

**C.** No TIN is required. (Only select this reason in case the country of tax residence does not provide TIN).

Country/Jurisdiction of tax residence		TIN or functional equivalent number	If no TIN available enter Reason (Enter A, B or C)
1			
2			
3			

If you selected Reason **B** above, please explain below why you are unable to obtain a TIN or functional equivalent number.


### Part 3 Type of Controlling Person

Please only complete this section if you are tax resident in one or more Reportable Jurisdictions

**Please provide the Controlling Person's Status providing details for every Entity.**

Please provide the controlling Person's status by ticking the appropriate box		Entity 1	Entity 2	Entity 3
1	Controlling Person of a legal person – control by ownership			
2	Controlling Person of a legal person – control by other means			
3	Controlling Person of a trust – senior management executive			

## Part 4 - Declarations and Signature

I the undersigned understand that the information provided through this form to COSMOTE PAYMENTS – ELECTRONIC MONEY SERVICES SINGLE MEMBER S.A. is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with COSMOTE PAYMENTS and determining how COSMOTE PAYMENTS S.A. may use, process and share the information contained herein.

I acknowledge that the information contained in this form may be provided to the Greek Tax Authorities and further exchanged with Tax Authorities of another country in which the Controlling Person may be tax resident pursuant to the relevant intergovernmental agreements regarding the automatic exchange of financial account information on tax matters.

**I declare that all information provided in this form is, to the best of my knowledge, correct accurate and complete.**

I undertake to inform COSMOTE PAYMENTS within 30 days of any change in circumstances which may affect the tax residency status as declared in this form or may render the information contained herein to become incorrect or incomplete and provide COSMOTE PAYMENTS with an adequately updated self-certification form within 90 days of any such change of circumstances.

<b>Signature</b>	
<b>Print name:</b>	
<b>Date (dd/mm/yyyy):</b>	

## Appendix - Definitions

**Note:** The following selected summaries of defined terms are provided to assist you with the completion of this form. For further information please refer to the OECD automatic exchange of information portal. If you need further assistance, please contact your tax adviser or domestic tax authority.

**“Account Holder”:** The term “Account Holder” means the person identified as the holder of a Financial Account.

**“Control”** over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means (e.g. voting rights or other ownership interest). Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior management.

**“Controlling Person”:** This is a natural person/s who exercises control over an entity. This definition corresponds to the term “beneficial owner”. Beneficial owner of a company is the natural person or the natural persons who ultimately own the company or control it through direct or indirect ownership or control of a sufficient percentage of the shares or voting rights or other ownership interest in that company, including, inter alia, through bearer shareholdings, or through control via other means. A shareholding of more than 25% or an ownership interest of more than 25% in the company held by a natural person shall be an indication of direct control. A shareholding or an ownership interest of more than 25% held by another company, which is under the control of the same natural person or the same natural persons shall be an indication of indirect control.

**“Entity”:** The term “Entity” means a legal person or a legal arrangement, such as a corporation, organization, partnership, foundation etc.

**“Financial Account”:** A Financial Account is an account held at the Electronic Payment Institution.

**“Participating Jurisdiction”:** The term means a jurisdiction with which an agreement is in place under which that jurisdiction will provide the information required for the automatic exchange of financial account information set out in the Common Reporting Standard (CRS) and identified in an officially published list.

**“Reportable Jurisdiction”:** A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

**“Reportable Person”:** A Reportable Person is in this case an individual (or entity) that is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the “Reportable Person”. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

**“Reportable Account”:** The term means an account held at the Electronic Payment Institution by the above Reportable Person.

**“TIN” (including “functional equivalent”):** The term “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 countries/jurisdictions do not issue a TIN. However, these countries/jurisdictions often utilize some other number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number and resident registration number.