**As a credit institution, we are not allowed to provide you with tax advice.**

Your tax advisor may be able to help you answer specific questions on this form. Your local tax authority can provide guidance on how to determine your tax status.

You can also find out more, including a list of jurisdictions that have signed automatic information exchange contracts, as well as information about the information required, at the OECD Automatic Information Exchange Portal.

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| --- |
| **MID** |

**INDIVIDUAL CERTIFICATE FORM *To be completed by Viva***

**PART 1 / Individual Identification (Customer)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Customer’s full name |  | | | | | | |
| Customer's father name |  | | | | | | |
| Customer Registry Name |  | | | | | | |
| Current home address: | | Street & number Post Code, City,  Country | |  | | | |
| Address correspondence *(if different from the current S / address of residence)*: | | | Street address  Postal Code, City,  Country | | |  | |
| Date of birth (dd/mm/yyyy) | |  | | | Place of birth  (City,  Community,  Country) | |  |
| Nationality(-ies) | | 1)  2)  3) | | | | | |
|  |  |  |  |  |  |  |  |

**PART 2 / Certificate of unique tax residence**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| I declare explicitly and responsibly that unique Tax  Residence is Greece    and the Tax Registration Number is: | **YES** | | | **NO** | | | | | | | | | | | | |
|  |  | | |  | |  | | |  | | | | | | |
|  | |  |  | |  | |  | | |  |  |  |  |  |  |
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*In case you chose YES please continue to complete the form in Part 4.*

**PART 3 / Country of residence for tax purposes and relevant Tax Registration Number or equivalent number (TIN / TIN)**

Fill in all the countries of tax residence and the corresponding tax registration number/TIN or equivalent number. (Provide the original or certified copy of the form verifying the relevant tax number/TIN).

If the TIN number is not available, indicate in the table below the relevant reason A, B or C (In case there is no TIN, an equivalent number is declared)

A. The country in which I am liable to tax does not issue TIN to its residents.

B. The customer can no longer receive TIN or equivalent number (If you make this choice, please explain in the table below why you are unable to receive TIN.

C. TIN is not required (note in case the country of tax residence does not require TIN notification)

|  |  |  |
| --- | --- | --- |
| **Country of tax residence** | **ΤΙΝ**  **or equivalent number (if no TIN)** | **Reason for non-existence of TIN**  **(Fill in A, B or C)** |
|  |  |  |
|  |  |  |
|  |  |  |

In case you chose reason B in the table above, please explain in the table below why you are unable to receive TIN.

|  |  |
| --- | --- |
| 1 |  |
| 2 |  |
| 3 |  |

**PART 4 ​​/ Confirmation of tax liability to USA**I hereby declare that:

|  |  |  |  |
| --- | --- | --- | --- |
| a) | I am a U.S. citizen or U.S. citizen (by birth or naturalization, single or dual citizenship) | YES |  |
| NO |  |
| b) | I have a US passport (I present the original or a certified copy of a US passport) | YES |  |
| NO |  |
| c) | I have a US Work Permit (I provide the original or a certified copy of the US Work Permit) | YES |  |
| NO |  |
| d) | I meet the criteria of substantial residence \* (only for non-US residents / non-US Work Permit holders) \* | YES |  |
| NO |  |
|  | *\* Generally prolonged physical presence in the US is defined when the following two conditions are met:* | | |
| *1.       31 days presence in the US during the current calendar year AND* | | |
| *2.       183 days in the US over the last three years calculated as follows:* | | |
| o *All days of the current year (+)* o *1/3 of the days in the previous year (+)* o *1/6 of the days in the immediately preceding year.* | | |
| *For case-by-case exceptions please refer to http://www.irs.gov/Individuals/International-Taxpayers/Substantial-Presence-Test.* | | |
| e) | I was born in the USA | YES |  |
| NO |  |
| f) | I have a US address or mailing address or phone number in the US (details provided) | YES |  |
| .................................................. .................................................. .................................................. ............................. |
| .................................................. .................................................. .................................................. ............................. | NO |  |
| If you answered "YES" anywhere (a) to (d) you will need to provide the IRS Form W-9, including the US Social Security Number (SSN) or Employer Identification Number (EIN). | | | |
| If you answered "YES" anywhere (e) to (f), you will need to provide the IRS Form W-9, including the U.S. Tax Identification Number (Social Security Number (SSN)) or Employer Identification Number (EIN), or the presentation of the IRS document W-8BEN self-certification form and the relevant documents in accordance with the Bank's procedures. | | | |

Note: If you are born in the USA and present a W-8BEN Certificate of Form, a US Certificate of Waiver of Citizenship is required.

**PART 5 / Statements and signature**

I understand that the information provided by me is fully covered by all the provisions of the terms and conditions governing the relationship with Viva Payments and sets out how Viva Payments can use and share the information provided by me.

I acknowledge that the information contained in this form may be provided to the tax authorities of the country / jurisdiction where the relationship is held and may be exchanged with the tax authorities of another country / jurisdiction or countries / jurisdictions where the person concerned is a tax resident by transnational contracts for the exchange of information on financial accounts.

I declare that what is stated in this statement is true and correct and I provide the relevant documents in original or certified copies. I undertake to inform the Bank within 30 days of any change in the information mentioned in this statement and to submit a new self-certification form within 30 days of the change of circumstances.

In relation to the processing of personal data I declare that a) I received from your Bank the "Information form for the processing of personal data in accordance with Regulation (EU) 2016/679 and the relevant Greek legislation", of which I was informed by your Institution that is constantly posted and updated on the website of (today: www.vivawallet.com[)](https://translate.google.com/translate?hl=el&prev=_t&sl=el&tl=en&u=http://www.eurobank.gr/) and that available from this shopping and b) if I provide your personal data of third individuals, I have previously informed persons these in an appropriate manner (indicatively and where required and through the above form) and I have secured, if required, their relevant consent.

|  |  |  |
| --- | --- | --- |
| CUSTOMER SIGNATURE | |  |
| FULL NAME  WRITTEN IN FULL | |  |
| Date  City  Country | | |
| Note: If you are signing this under power of attorney, attach a certified copy of the power of attorney. | | |
| ATTRIBUTE |  | |
|  |  |  |

**SIGNATURE VERIFICATION**

|  |
| --- |
| Signature: Attached authorization from a competent public authority (digital) |

|  |
| --- |
| **UPDATE OF INDIVIDUAL PERSONAL DATA**  The information on the processing of personal data and the rights of data subjects is provided through the "Information Form on the processing of personal data in accordance with Regulation (EU) 2016/679 and the relevant Greek legislation" of the Bank which is constantly posted and updated on this web site (www.vivawallet.com) and is available online and whose subjects of personal data take knowledge as referred to in the above statement of receipt. The present elaboration derives from law 4170/2013, as amended by laws 4378/2016 and 4428/2016 (CRS), and law 4493/2017 (FATCA). |
| **Appendix - Brief Description of Selected Terms**    **Note:**The following are selected summaries of the defined terms provided for your convenience in completing this form. Further details can be found in the OECD Common Standards for the Automatic Exchange of Information on Financial Accounts (CRS), CRS-related Comments, and local guidance. These can be found on the OECD Automatic Information Exchange Portal.  If you have any inquiries, please contact your tax advisor or local tax authority. |
| **"Account Holder".**"Account Holder" is the person who is registered or recognized as the holder of a Financial Account. A person, other than the Financial Institution, who holds a Financial Account for the benefit or on behalf of another person who acts as a representative, custodian, authorized signatory, investment advisor or intermediary, or legal guardian, is not a custodian. For example, in the case of a parent / child relationship, where the parent acts as the legal guardian, the child is considered the Account Holder. With respect to a joint account, each co-beneficiary is considered an Account Holder. |
| **"Resident for tax purposes".**An entity is generally considered to be a resident for tax purposes in a jurisdiction if, under the law of that jurisdiction (including tax contracts), it is liable to tax in that jurisdiction because of its registered office, domicile, place of business or place of business. of its place of establishment, or another criterion of a similar nature, and not exclusively on sources of income in that jurisdiction. Entities with dual residence may resort to the decisive provision of the respective tax contract (if applicable) in the context of resolving dual residence cases to determine their tax residence. Entities such as sole proprietorships, limited liability companies or similar legal entities that do not have a tax domicile are considered to have their domicile in the jurisdiction where their actual place of business is located. Trusts are deemed to have their domicile in the jurisdiction where one or more of their trustees have their tax domicile. For more information on tax residence, contact your tax professional or visit the **[OECD Automatic Information Exchange Portal]**. |
| " **Legal Entity**". The term "Legal Entity" means a legal person or a legal entity, such as a company, organization, cooperative, trust or institution. |
| " **Financial Account**". A Financial Account is an account held with a Credit Institution and includes: Deposit Accounts, Custodian Accounts, Eligibility and Debt in Certain Investment Entities, Cash Value Insurance Contracts, and Advance Contracts. |
| As **"Participating Jurisdiction"**means the jurisdiction in which an agreement under which the said authority shall provide the information required by the automatic exchange of information on financial accounts exposed in Common Standards (CRS) and is recognized as such in a published list. |
| As **"Reportable Account"**means account held by one or more holders(beneficiaries) or by a Passive NFE with one or more Controlling Persons that are Reportable Persons |
| As a “**Reportable Jurisdiction"**means the jurisdiction which has the obligation to provide financial information and is recognized as such in a published list. |
| "**Reportable Person**". Reportable Person is a natural person who is a tax resident in a Reportable Jurisdiction under the laws of that jurisdiction. Individuals of dual residence may rely on the definitive provisions contained in tax contracts (if applicable) to resolve cases of dual residence for the purposes of determining their residence for tax purposes. |
| **"TIN"**(including "Operating Equivalent"): "TIN" means the tax registration number or operational equivalent if there is no TIN. A TIN is a unique combination of letters or numbers given by a jurisdiction to a natural person or entity and is used to identify the natural person or entity for the purposes of enforcing the tax law of that jurisdiction. Further information on eligible TIN is provided at the following address: **[OECD portal]** |
| Some jurisdictions (outside the EU & the US) do not issue TINs. However, these jurisdictions often use another high integrity number that provides an equivalent level of identification ("functional equivalent"). Examples of such numbers are, in the case of Entities, company / company registration codes / numbers. |
| **As a credit institution, we are not allowed to provide you with tax advice.**  Your tax advisor may be able to help you answer specific questions on this form. Your local tax authority can provide guidance on how to determine your tax status.  You can also find out more, including a list of jurisdictions that have signed automatic information exchange contracts, as well as information about the information required, at the OECD Automatic Information Exchange Portal. |

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