



CLIENT'S QUESTIONNAIRE FATCA

In this form, you must complete all the items one by one, unless otherwise indicated in the comments to the items.

Name of the organization: _____

TIN/FCC _____

Address in the country of registration _____

PART 1. TYPE OF ACTIVITIES OF THE ORGANIZATION

1. Please indicate if your organization is licensed (or authorized) to carry out any of the following activities:

- depository activity
- activities of a specialized depository, brokerage activities
- securities management
- management of investment funds, mutual investment
- funds and non-state pension funds
- non-state pension fund, life insurance
- clearing activity, dealer activity
- none of the specified licenses

2. If you have at least 1 of the licenses listed in Question 1, please indicate whether your organization operates in accordance with the license issued:

- YES, the organization operates in accordance with the license issued
- No, the organization does not operate in accordance with the license issued

Proceed to question 3.

3. Is your organization a financial institution for FATCA purposes? (YES/NO)

- YES NO

Carefully read the description of organizations that are classified as a financial institution for the purposes of FATCA in the Annex to this Form. If you have any questions related to the classification of your organization, please contact your organization's legal department.

Specify the type of financial institution:

- Depository institution (including microfinance institution)
- Custodian institution (including organizations engaged in clearing and dealing activities)
- Investment company
- Holding company
- Treasury center
- Insurance institution

PART 2. FINANCIAL ACTIVITIES

1. Please indicate if your organization has a Global Intermediary Identification Number (GIIN) for



FATCA purposes:

"YES"

Enter GIIN number: _____

Specify the status of the organization for FATCA purposes:

- Participating financial institution (FFI) ¹ not covered by IGA²
- Reporting Model 1 FFI
- Reporting Model 2 FFI
- Registered deemed compliant FFI
- Sponsored Investment Entity.

Specify the name of the organization in English, indicated in the FATCA registration form:

For Sponsored Investment Entity, please indicate the name of the sponsoring organization in English, indicated in the FATCA registration form:

Specify the details of the FATCA Responsible Officer, and Points of Contacts:

Full name	Position	Contact phone and fax numbers	E-mail

"NO"

specify the reason:

- Non-participating FFI
- Exempt beneficial owner
- US FI
- The organization is a registered deemed compliant FFI, please specify the type:

<input type="checkbox"/>	Non-registering Local Bank	<input type="checkbox"/>	Sponsored, Closely Held Investment Vehicle
<input type="checkbox"/>	FFI with only Low-value Accounts	<input type="checkbox"/>	Limited Life Debt Investment Entity
<input type="checkbox"/>	Investment advisors and managers		

¹ Hereinafter, "FI" shall mean a financial institution

² Hereinafter "IGA" shall mean an intergovernmental agreement on the exchange of information within the framework of FATCA; M1 - model 1; M2 - model 2

PART 3. CONFIRMATION AND SIGNATURE



I confirm that the information provided in this form is correct.

I understand that I am liable for providing false and erroneous information on the organization in accordance with the applicable laws.

If the identification information provided in this Questionnaire changes, the organization shall provide updated information to NSCA not later than thirty (30) days from the date of the information change.

If your organization has the status of an NPFFI (Non-Participating Foreign Financial Institution):

- I certify that the organization fully complies with the US law [1] requirements for FATCA status as specified in Part 2 of this form.
- I confirm that NSCA may be guided by this Form to make a decision on the need for reporting and withholding taxes in accordance with Chapter 4 of the U.S. Tax Code.
- I give my consent to NSCA to provide the Internal Revenue Service/the person acting as a tax agent in accordance with the FATCA laws with the information on the organization required to fill out the reporting forms established by the U.S. Internal Revenue Service and for withholding taxes in accordance with Chapter 4 of the U.S. Internal Revenue Code.
- I confirm that I have received consent from the controlling entities (beneficiaries) of the organization for NSCA to provide the U.S. Internal Revenue Service with the data required to fill out the reporting forms established by the U.S. Internal Revenue Service.

Date			
<i>(Date in the DDMMYYYY format)</i>			

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(Full name of the sole executive body/authorized person, signature)

Company seal (if any)

[1]U.S. Treasury Regulations §1.1471 - §1.1474



Dear Client,

In order to fill out this form correctly, please be sure to analyze the additional information below.

GENERAL INFORMATION ABOUT FATCA laws

FATCA is a US law (hereinafter referred to as the Law) established by Chapter 4 of the US Tax Code (hereinafter referred to as the US Tax Code) and the Treasury Regulations for the implementation of the requirements of Chapter 4 of the US Tax Code, which obliges all non-US financial institutions to identify clients and transfer information on their accounts to the Internal Revenue Service, IRS, hereinafter referred to as the IRS).

In case of non-compliance with the requirements of the FATCA law by the NSCA or the client of the NSCA, enforcement measures are provided.

If you have any questions regarding the operation of the law and its application, please refer to the IRS website (<http://www.irs.gov>).

INFORMATION FOR COMPLETING PART 1 OF THE QUESTIONNAIRE

An organization is a "financial institution" for FATCA purposes if it meets the criteria below.

If an organization meets the criteria of a financial institution, it must comply with FATCA requirements. If you have any questions about the status of an organization's participation in FATCA, we recommend that you contact your legal service or legal advisors for clarification.

Depository institution

For the purposes of FATCA, an organization is considered a "Depository Institution" if, in the course of its normal activities, it accepts deposits or otherwise engages in similar types of investment (for example, cash on a temporary basis) and regularly engages in one or more of the following activities:

- issuance of credits (loans);
- purchase, sale, discounting of accounts receivable, debt arising from a commercial loan, debt obligations (notes), bills of exchange, checks, accepted bills of exchange and other debt instruments;
- issuance of letters of credit and negotiation of bills of exchange;
- provision of fiduciary or trust management services;
- provision of financing for transactions with foreign currency;
- conclusion of financial lease agreements, acquisition and sale of property that is the subject of financial lease.

Examples of organizations that meet the specified criteria are microfinance institutions, credit cooperatives.

Exceptions: A company is not recognized as carrying out the above activities similar to banking if:

- the company accepts advances (deposits) or other similar amounts solely as collateral or security for any obligations of the person who provided the advance (deposit) or other similar instrument under contracts of sale, lease or other similar agreements concluded between the company and the person who provided deposit (advance payment) (example: leasing organizations);
- attracts loans for the implementation of the main non-financial activities (example: pawnshops). Holding financial assets for others as a substantial portion of business;

Definition

For the purposes of FATCA, an organization is recognized as a depository institution if the



organization's revenue from the accounting and storage of financial assets for the benefit of other persons and the provision of related financial services is equal to or exceeds 20% of the organization's total revenue for the period of existence, or for the period of the previous three calendar years.

The company's services for accounting and storage of financial assets include, among other things:

- maintaining depository accounting of financial assets;
- keeping records of financial assets on special accounts;
- execution on behalf of the client of transactions for the sale of financial assets;
- providing loans for the purchase of financial assets;
- providing advisory services in connection with the assets that are accounted for by the organization;
- clearing or settling obligations related to financial assets;
- other similar activities.

A newly formed organization with no history that, as its main line of business, carries out the activity of holding a financial asset for the benefit of one or more persons, in the event that the organization expects that the revenue from the related services of the company will equal or exceed 20% from the company's total revenue.

For the purposes of calculating proceeds from holding financial assets, the following types of income are taken into account:

- income from custody services, including income from keeping and servicing accounts;
- commissions for transactions with securities;
- income from providing loans to customers for transactions with financial assets held in a depository or acquired at the expense of such a loan;
- income in the form of differences between the purchase and sale rates of a financial asset;
- remuneration for financial advisory and settlement services.

An example of an organization that meets the specified criteria is a depository, specialized depository.

Exceptions: registrars.

1. Investment entity

An organization is recognized as an Investment Entity for FATCA purposes if it meets one of the criteria below³:

1. As the main type of its activity, the organization, in the interests or on behalf of the client, carries out one of the following activities:
 - trading in money market instruments (checks, debentures, savings certificates, derivatives, etc.), foreign exchange, instruments based on foreign exchange rates, interest rates and various indices; trading in securities or commodity futures;
 - provision of trust management services on an individual basis or management of collective investment mechanisms; or
 - provision of other services for investment, administration or management of funds or financial assets (the concept of financial assets for the purposes of interpreting the term "investment company" is disclosed below in this section) in the interests of third parties.
2. The principal source of an organization's revenue is income from investing, reinvesting, or trading in financial assets (see below for a definition of financial assets), and such organization is managed by another organization that is a bank, custodian, insurance or holding company, or a company described in Clause 1 above. At the same time, an organization is considered to be under the control of another organization if the latter directly or through a third party carries out the activities described in Clause 1 above in relation to the managed organization.



3. AN organization is a collective investment vehicle, mutual fund, exchange-traded fund, private equity fund, hedge fund, venture capital fund, leveraged buyout fund, or other similar investment vehicle established for the purpose of pursuing a specified investment strategy for trading, investing, reinvesting or trading in financial assets.

4. Investment Advisors.

The above activity is considered to be a core activity if the organization's revenue from such activity is 50% or more of the total revenue of the organization either for the three-year period ending on December 31 of the year preceding the current year, or for the period of the organization's existence (whichever is shorter) ⁴.

Financial assets shall mean securities, participatory interests in partnerships, exchange commodities, contracts for a nominal principal amount (contracts providing for the payment of amounts determined as a coefficient of certain notional amounts that are not actually provided by the parties to each other (notional principal contracts)), insurance contracts, annuity insurance contracts or any type of interest and right (including futures, forwards and options) in a security, partnership interest, commodity, nominal principal contract, insurance contract, annuity contract⁵.

A newly formed organization that has no operating history is considered as an organization that carries out investment activities as its principal activity if the organization expects the organization's related service revenue to equal or exceed 50% of the organization's total revenue⁶.

An example of an organization that meets the specified criteria is: brokerage organizations, investment funds (including non-state pension funds), organizations that function as an investment fund, management companies.

Exceptions: funds that invest *directly in real estate*.

2. Holding companies and Treasury centers

An organization is considered a "holding company" if:

- The main activity of the organization is related to the ownership (direct or indirect) of all or part of the shares of one or more organizations participating in the group;
- Partnerships (and other unincorporated structures) are considered to be a holding company if the main activity of the partnership is to own more than 50% of the voting power and value in the common parent corporation.

A "treasury center" is an organization whose main activity is investing, hedging and financing transactions involving members of the group of this organization or transactions for the benefit of members in the group of this organization for the purposes of:

- managing the risk of changes in the price level or exchange rate in relation to the property of the group or any of its members;
- managing the risks of changes in interest rates, price levels or exchange rates in relation to the borrowings of the group (or any of its members) received or receivable in the future;
- managing the risks of changes in interest rates, price levels or exchange rates in relation to assets or liabilities to be reflected in the financial statements of the group or any of its members;
- managing the working capital of the group or any of its members by investing or trading financial assets on behalf of and for the account of the treasury center or its respective group member; or
- attracting/providing loans for any company of the group (or any of its members).

Organizations that are holding companies and treasury centers are recognized as "financial institutions" for the purposes of FATCA if:

- the organization is included in a group that includes a bank, a depository organization, an investment company, an insurance company (which is a financial institution); or
- the organization is formed in connection with the use of a collective investment vehicle, mutual fund, exchange-traded fund, private equity fund, hedge fund, venture capital fund, leveraged



buyout fund, or other similar investment vehicle designed to carry out a specific investment strategy.

An example of an organization that meets the specified criteria is: special purpose vehicles, holding companies.

Exceptions: *organizations registered* in countries that have entered into an intergovernmental agreement with the United States under FATCA under Model 1. The competent authorities of such countries *generally* exclude holding companies and treasury centers from the category of a “financial institution”.

3. Insurance company

For the purposes of FATCA, an organization is recognized as an "insurance company" if it satisfies the following criteria:

- The activities of the organization are regulated as insurance by at least one of the jurisdictions in which the organization operates;
- the organization offers insurance products that provide for the payment of a cash value or *annuity payments*;
- The organization’s revenue (for example, premium income and investment income) from insurance, reinsurance and annuity contracts in the most recent calendar year exceeded 50% of total revenue for that year;
- The organization’s total assets used for insurance, reinsurance and annuity activities in the last calendar year exceeded 50% of the total assets for that year at any time in that year.

An example of an organization that meets the specified criteria is: life insurance companies