

## Investor Self-Declaration - Entities (ISD-E)

**Recipient of declaration:** (the financial institution where the final beneficial owner holds directly its account and from whom the beneficial owner receives the payment):

\_\_\_\_\_

(along with any successor-in-interest, the "Recipient")

**Account number(s) covered by this declaration** (the account number with the financial institution where the final beneficial owner holds directly its account and from whom the beneficial owner receives the payment):

\_\_\_\_\_

### Part 1 - Identification of the beneficial owner

**Name of beneficial owner:**

Official name: \_\_\_\_\_ (the "Investor")

**Statutory address:**

Street: \_\_\_\_\_ Number: \_\_\_\_\_

Floor: \_\_\_\_\_ Suite: \_\_\_\_\_

City: \_\_\_\_\_ Postal code: \_\_\_\_\_

Province, State or Locality: \_\_\_\_\_ District: \_\_\_\_\_

Country: \_\_\_\_\_

**Mailing address (if different from above):**

Street: \_\_\_\_\_ Number: \_\_\_\_\_

Floor: \_\_\_\_\_ Suite: \_\_\_\_\_

City: \_\_\_\_\_ Postal code: \_\_\_\_\_

Province, state or locality: \_\_\_\_\_ District: \_\_\_\_\_

Country: \_\_\_\_\_

**Country of incorporation:**

Country of incorporation \_\_\_\_\_

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### Legal form of the investor: (in its country of tax residence):

- Sole proprietorship
  - Body corporation
  - Government (including central bank of issue, agency or instrumentality)
  - International organisation
  - Pension fund
  - Charity
  - Collective Investment Vehicle
  - Partnership (other than a collective investment vehicle)
  - Trust (other than a collective investment vehicle, charity or pension fund)
  - Estate
  - Other (please describe)
- 

## Part 2 - Residency for tax purposes of beneficial owner

1. I hereby certify that the Investor is a resident of \_\_\_\_\_ for tax purposes.

I further certify that: (Must either complete (a) or initial (b)):

a. the Investor's Taxpayer Identification Number ("TIN") in its country of tax residence is:  
\_\_\_\_\_ Country who issued the TIN \_\_\_\_\_

OR

b. the Investor's country of tax residence does not issue TINs to its residents or the Investor otherwise is unable to procure a TIN from its country of residence.

2. I certify that: (Must either initial (a) or complete (b)):

a. The Investor is not a resident for tax purposes of any country other than that set out in paragraph 1  
OR

b. The Investor is a resident for tax purposes of the following countries in addition to that set out in paragraph 1 and its TIN in each additional country of residence is set out below or I have initialled to indicate that a TIN is unavailable:

Country: \_\_\_\_\_ TIN: \_\_\_\_\_ or  TIN unavailable  
Country: \_\_\_\_\_ TIN: \_\_\_\_\_ or  TIN unavailable

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### Part 3 - Eligibility for withholding tax relief

#### 1. General:

I hereby certify that:

- The Investor is not acting as an agent, nominee or conduit with respect to the dividend to which this declaration relates;
- The Investor is the final economic beneficial owner of all the Finnish dividend payments paid to the Account and that the Investor's entitlement to such dividend payments is not restricted by any contractual obligations (such as lending and borrowing arrangements) which would require that the dividend paid to the Investor is transferred further to another actual investor;
- The dividend, to which this declaration relates, is not attributable to a permanent establishment.

#### 2. Treaty benefits

I certify that:

- the Investor is a resident of the above stated country of residence for tax purposes, as referred to in the double taxation treaty (DTT) between its country of tax residence and Finland;
- the Investor is the beneficial owner of the Finnish dividend as referred to in the DTT between its country of residence and Finland, and that it meet the criteria for tax at source benefits of the applicable tax treaty with respect to the Finnish dividend to which this declaration relates due to its status as a beneficial owner that is (tick one box as appropriate):

A. A resident for tax purposes in \_\_\_\_\_ that is entitled to the application of withholding tax at reduced rate of \_\_\_\_\_, according to the **general DTT concluded between Finland and the Investor's country of tax residence**;

OR

B. A resident for tax purposes in \_\_\_\_\_ that is entitled to application of withholding tax at reduced rate of \_\_\_\_\_, according to the **special articles of the DTT** concluded between Finland and the Investor's country of tax residence.

OR

C. A resident for tax purposes in \_\_\_\_\_ that is entitled to application of withholding tax at reduced rate of \_\_\_\_\_, due to **direct investment dividend** according to the **articles of the DTT** concluded between Finland and the Investor's country of tax residence.

Attached to this ISD-E form is:

A **certificate of residence** confirming the Investor's eligibility for a reduced tax rate under the relevant treaty articles (only required, if requesting a reduced rate according to the "special" or "direct investment" articles of the DTT).

OR

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### 3. Domestic law

I certify that:

- The Investor is fully aware and understands the Finnish relevant guidance summarizing the eligibility criteria for claiming exemption from or reduced rate of withholding tax under domestic Finnish law;
- The Investor meets all eligibility criteria to claim the exemption from, or reduced rate of withholding tax under the Finnish domestic law with respect to Finnish dividend payments, due to its status as a beneficial owner that is *(tick one box as appropriate)*:

A. A **non-treaty corporation** who is eligible for a 20% tax rate;

OR

B. A tax-exempt entity eligible for tax exemption (0%) as **comparable to a corresponding tax exempt Finnish entity**;

OR

C. A tax-exempt entity eligible for tax exemption (0%) in accordance with the **Parent-Subsidiary Directive**;

OR

D. A tax-exempt entity eligible for tax exemption (0%) according to **other domestic law**.

Attached to this ISD-E form is:

**A tax-at-source card** (only required for beneficial owners that are claiming full tax exemption (0%) under domestic law) issued by the Finnish Tax Administration, confirming the Investor's status and its eligibility for tax exemption under Finnish domestic law for Finnish dividend payments.

## Part 4 - Authorisations and undertakings

The Investor authorises the Recipient and any upstream custodian to perform all acts necessary to claim any exemption from or reduced rate of withholding tax to which the Investor is entitled pursuant to the relevant tax treaty between Finland and the Investor's country of residence or under the Finnish domestic law, as applicable and which may be claimed on the Investor's behalf based on the above certifications.

The Investor authorises the Recipient and any upstream custodian to provide, directly or indirectly, to any relevant tax authority or any party authorised to audit or conduct a similar control of the Recipient or any upstream custodian for tax purposes, a copy of this form and to disclose to such tax authorities or such party any additional information that the Recipient or any upstream custodian may have in its possession that is relevant to the Investor's qualification for any benefits claimed on the basis of this Investor Self-Declaration.

The Investor authorises acknowledge and agree that information contained in this form and information regarding income paid or credited to or for the benefit of the Account(s) set out above may will be reported to the Finnish tax authorities and that the Finnish tax authorities may provide the information to the country or countries in which the Investor is a resident for tax purposes.

The Investor authorises the Recipient and any upstream custodian to provide, directly or indirectly, a copy of this form and information regarding income paid or credited to or for the benefit of the Account(s) set out above to:

- I. any person that has control, receipt, or custody of income to which this form relates;
- II. any person that can disburse or make payments of income to which this form relates; or
- III. any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.

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If the Recipient or any upstream custodian determines that an amount that should have been withheld from a previous payment made to the Investor's Account(s) has not been withheld (or the amount withheld was too low), the Investor authorises the Recipient and any upstream custodian to take such action as may be appropriate to remedy the shortfall, including increasing the withholding from future payments made to the Investor, arranging covering payment from the Investor or, if necessary, satisfying the obligation out of property that the Investor hold with the Recipient.

The Investor further acknowledge that:

- I. the ISD-E form is valid for either i) five years from the end of the calendar year in which it is signed and dated by the Investor or ii) until further notice, if the Investor is a government or international organisation, unless there is a change in the Investor's eligibility for a reduced tax rate or exemption according to the treaty benefit or Finnish domestic law, as applicable, in which case a new form must be provided immediately;
- II. it is solely the Investor's responsibility, at all relevant times, to monitor the expiration of such ISD-E form and either to provide renewals of such form or, immediately on expiration of such form, to provide instructions to have the correct applicable Finnish withholding tax deducted and that the Recipient or any upstream custodian has no responsibility or liability in this regard.

The Investor undertake to advise the Recipient promptly and without undue delay of any change in circumstances which causes the information contained herein to become incorrect and to provide the Recipient with a suitably updated Self-Declaration within 30 days of such change in circumstances.

On behalf of the Investor, I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct, up-to-date and complete and that I am an (the) authorized representative(s) of the Investor named below.

Investor:

Signature(s):

Date:

Name of signatory:

Position with respect to investor: