Vejledning til W-8BEN-E

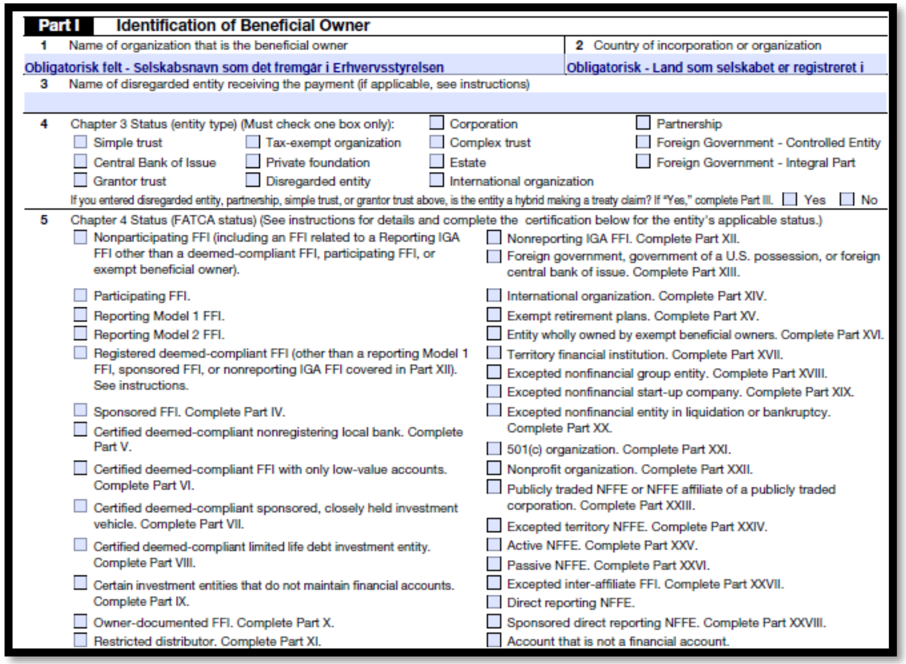
Bemærk, at Saxo Bank ikke yder skatterådgivning, og dette dokument er kun vejledende for, hvordan formularen skal udfyldes.

Hvis du er usikker på, hvordan din specifikke formular skal udfyldes, anbefaler vi, at du kontakter en ekstern skatterådgiver eller konsulterer IRS og deres instruktioner: Instructions for Form W-8BEN-E.

Eksempel på udfyldelse af en W-8BEN-E

Vi har lavet et eksempel på, hvordan formularen kan udfyldes. Bemærk, at W-8BEN-E kun skal udfyldes for virksomheder, der ikke er transparente enheder og/eller ikke er skattepligtige i USA.

Part I – Virksomhedsoplysninger



Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner: Obligatorisk felt - Selskabsnavn som det fremgår i Erhvervsstyrelsen

2 Country of incorporation or organization: Obligatorisk - Land som selskabet er registreret i

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):
- ☐ Corporation
- ☐ Partnership
- ☐ Simple trust
- ☐ Tax-exempt organization
- ☐ Complex trust
- ☐ Foreign Government - Controlled Entity
- ☐ Central Bank of Issue
- ☐ Private foundation
- ☐ Estate
- ☐ Foreign Government - Integral Part
- ☐ Grantor trust
- ☐ Disregarded entity
- ☐ International organization

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)
- ☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).
- ☐ Participating FFI.
- ☐ Reporting Model 1 FFI.
- ☐ Reporting Model 2 FFI.
- ☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.
- ☐ Sponsored FFI. Complete Part IV.
- ☐ Certified deemed-compliant nonregistering local bank. Complete Part V.
- ☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
- ☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
- ☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
- ☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.
- ☐ Owner-documented FFI. Complete Part X.
- ☐ Restricted distributor. Complete Part XI.
- ☐ Nonreporting IGA FFI. Complete Part XII.
- ☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
- ☐ International organization. Complete Part XIV.
- ☐ Exempt retirement plans. Complete Part XV.
- ☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.
- ☐ Territory financial institution. Complete Part XVII.
- ☐ Excepted nonfinancial group entity. Complete Part XVIII.
- ☐ Excepted nonfinancial start-up company. Complete Part XIX.
- ☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
- ☐ 501(c) organization. Complete Part XXI.
- ☐ Nonprofit organization. Complete Part XXII.
- ☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
- ☐ Excepted territory NFFE. Complete Part XXIV.
- ☐ Active NFFE. Complete Part XXV.
- ☐ Passive NFFE. Complete Part XXVI.
- ☐ Excepted inter-affiliate FFI. Complete Part XXVII.
- ☐ Direct reporting NFFE.
- ☐ Sponsored direct reporting NFFE. Complete Part XXVIII.
- ☐ Account that is not a financial account.

Afsnit 1: Indtast virksomhedsnavnet som registreret hos Erhvervsstyrelsen og landet, hvor virksomheden er indregistreret.

Afsnit 4: Kryds af under Chapter 3 status for virksomhedstype. Et dansk ApS vil typisk være "Corporation".

Afsnit 5: Vælg FATCA-status.

Et passivt selskab vælges, hvis over 50% af indkomsten er passiv, f.eks. investeringer i værdipapirer (typisk et holdingselskab). Udfyld også **Part XXVI**.

Et aktivt selskab vælges, hvis virksomheden har en aktiv forretning, og mindre end 50% af virksomhedens indkomst udgøres af passiv indkomst, f.eks. konsulent-, tømrer- eller handelsvirksomhed. Udfyld også **Part XXV**.

Vejledning til W-8BEN-E

6 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).
Obligatorisk felt - Adresse på selskabet
City or town, state or province. Include postal code where appropriate. | Country
Obligatorisk felt - Adresse på selskabet | Obligatorisk felt eks. Denmark
7 Mailing address (if different from above)
Postadresse - udfyldes kun hvis anderledes end fast adresse
City or town, state or province. Include postal code where appropriate. | Country
Postadresse - udfyldes kun hvis anderledes end fast adresse | Postadresse
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form **W-8BEN-E** (Rev. 10-2021)

Felt 6: Indtast virksomhedens adresse. Postadresse udfyldes kun, hvis den er anderledes end den registrerede adresse.

Form W-8BEN-E (Rev. 10-2021) Page **2**
Part I **Identification of Beneficial Owner** *(continued)*
8 U.S. taxpayer identification number (TIN), if required
9a GIIN | b Foreign TIN | c Check if FTIN not legally required. . . . . . . ▶ ☐
Udfyldes hvis FI der er registreret ved IRS | Obligatorisk felt i DK CVR nummer

Felt 9b: Indtast virksomhedens skattenummer, i Danmark er det CVR-nummer.

Part III – Nedsættelse af udbytteskat

Part III **Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)
14 I certify that (check all that apply):
a ☑ The beneficial owner is a resident of Land som selskabet er registeret i og skattepligtig til within the meaning of the income tax treaty between the United States and that country.
b ☑ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
☐ Government ☐ Company that meets the ownership and base erosion test
☐ Tax-exempt pension trust or pension fund ☐ Company that meets the derivative benefits test
☐ Other tax-exempt organization ☐ Company with an item of income that meets active trade or business test
☐ Publicly traded corporation ☐ Favorable discretionary determination by the U.S. competent authority received
☐ Subsidiary of a publicly traded corporation ☐ No LOB article in treaty
☐ Other (specify Article and paragraph):
c ☐ The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).
15 **Special rates and conditions** (if applicable—see instructions):
The beneficial owner is claiming the provisions of Article and paragraph
of the treaty identified on line 14a above to claim a % rate of withholding on (specify type of income):
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:

Udfyld denne del for at reducere udbytteskatten til 15%.

Felt 14a: Indsæt navnet på landet, hvor virksomheden er indregistreret og skattepligtig. Navnet skal være det samme som i Part I. Hvis virksomheden er indregistreret og skattepligtigt i Danmark, indsæt "Denmark" begge steder. Bekræft med kryds i **14a**.

Felt 14b: Kryds denne for at bekræfte, at virksomheden opfylder kravene for nedsat udbytteskat under den ”LOB”-type (”Limitation on Benefits”, på dansk ” bestemmelse om begrænsning af overenskomstfordele”), der gælder for din virksomhed. Kryds derefter den ”LOB”-type, der gælder for din virksomhed. OBS du må kun sætte ét kryds. Se definitioner og eksempler på enkelte gængse ”LOB”-typer nedenfor:

- "**Company that meets the ownership and base erosion test**": Mindst 50% af stemmerne og værdien af virksomhedens aktier ejes af personer eller virksomheder hjemmehørende i samme land som virksomheden. Eksempler på virksomheder, der opfylder kravene til denne ”LOB”-type inkluderer:
    - Danske virksomheder (A/S eller ApS) ejet af danske personer, der er hjemmehørende i Danmark.

  - Tre personer ejer en dansk virksomhed (A/S, ApS), hvor hver ejer en tredjedel. To af disse personer er hjemmehørende i Danmark, mens den tredje person er hjemmehørende i Tyskland.

- "**Company with an item of income that meets active trade or business test**": Virksomheden har en aktiv forretning i indregistreringslandet.

Part XXV & XXVI – Aktivt eller passivt selskab

Part XXV Active NFFE

39 ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Kryds denne for at bekræfte, at virksomheden er et aktivt selskab.

Part XXVI Passive NFFE

40a ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

b ☐ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**

c ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

Felt 40a: Kryds denne for at bekræfte, at virksomheden er et passivt selskab.

Felt 40b: Kryds 40b, hvis der ikke er amerikanske ejere.

Felt 40c: Kryds 40c, hvis der er amerikanske ejere. Udfyld også **Part XXIX**.

Part XXX – Bekræftelse og underskrift

Part XXX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☑ **I certify that I have the capacity to sign for the entity identified on line 1 of this form.**

Sign Here ▶ Signature of individual authorized to sign for beneficial owner | Obligatorisk felt — Print Name | MM-DD-AAAA — Date (MM-DD-YYYY)

Underskriv formularen ved den røde pil, tilføj dato og dit navn. Bemærk, at personen, der underskriver, skal have bemyndigelse til at signere på vegne af virksomheden.

Kryds boksen "I certify that I have the capacity to sign for the entity...".

Husk at bruge amerikansk datoformat: måned, dag og år.