

Signed FATCA Agreement

The Government of the Republic of Slovenija and the Government of the United States of America signed on June 2, 2014 the Agreement to Improve International Tax Compliance and to implement FATCA (Foreign Account Tax Compliance Act). The Agreement is in effect from July 1, 2014.

The Purpose of FATCA is prevention of fiscal evasion of the U.S. taxable persons regarding assets on financial accounts or invested in companies outside USA.

FATCA requires from non-U.S. financial institutions to identify U.S. financial account holders and entities with controlling person who are U.S. and to report information about financial assets accounts. Therefore Nova KBM d.d. will ask clients for written clarification of their tax residence. For particulars of the Agreement follow the [link](#) to Agreement between the Government of the Republic of Slovenia and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA.

Nova KBM d.d. has registered itself as Registered Deemed Compliant Foreign Financial Institution as a Lead Financial Institution of Nova KBM d.d. FATCA Expanded Affiliated Group, with assigned GIIN (Global Intermediary Identification Number) XQ7A4V.00000.LE.705.

Other members of Nova KBM d.d. FATCA Expanded Affiliated Group are:

FATCA member	Country	Registration Type
PB Slovenije, d.d. – bančna skupina Nove KBM d.d.	Slovenia	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)
Infond d.d.	Slovenia	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)
KBM Banka AD Kragujevac	Serbia	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)

FATCA forms can be downloaded at the following link:
<http://apps.irs.gov/app/picklist/list/formsPublications.html>

For all questions regarding the FATCA topic send e-mail to FATCA@nkbm.si.