

A. Overview

☒ A. OVERVIEW

☐ B. PERSONAL IDENTIFICATION

☐ C. TAX RESIDENCE

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What is DAC8? The Directive on Administrative Cooperation (DAC8) is an EU regulatory framework that extends strict tax transparency rules to crypto-assets. Under this directive, Crypto-Asset Service Providers (CASPs) are legally mandated to collect, verify, and report information regarding their clients' tax residency and reportable crypto-asset transactions to national tax authorities.

This form is required from every **natural person user** — retail clients and high-net-worth individuals (HNWI) alike — before they can engage in reportable transactions. Under the Crypto-Asset Reporting Framework (CARF) and DAC8, the due-diligence requirements for a natural person do not vary by net worth, account value, or transaction volume: the same self-certification applies to every individual user. There is no "high-value account" category for individuals under CARF, unlike the pre-existing enhanced-review procedure historically used under CRS.

Data Protection Notice

How this data will be processed — Article 13 GDPR.

Controller. The information provided in this form is processed by **BitGo Europe GmbH, Mainzer Landstraße 10, 60325 Frankfurt am Main, Germany**, acting as controller within the meaning of Regulation (EU) 2016/679 (GDPR). Our data protection officer can be reached at privacy@bitgo.com.

Purpose and legal basis. The data is processed in order to comply with the due-diligence and reporting obligations arising under the Kryptowerte-Steuertransparenzgesetz (KStTG) and the underlying Council Directive (EU) 2023/2226 (DAC8). The legal basis is **Article 6(1)(c) GDPR** — compliance with a legal obligation to which the controller is subject — read together with the applicable provisions of the KStTG. Providing the information is not optional: without a valid self-certification you cannot effect reportable transactions.

Retail and HNWI clients alike. This notice, and the underlying legal obligation, applies in the same way regardless of account value, asset holdings, or client segment. BitGo does not apply a separate or enhanced data-collection procedure to high-net-worth individuals under CARF / DAC8.

Recipients and transfers. Where you are a reportable person, the information is transmitted annually to the **Bundeszentralamt für Steuern (BZSt)**. The BZSt may in turn exchange it with the tax authorities of other EU Member States and of partner jurisdictions under the applicable international agreements. Onward transfers to jurisdictions outside the EEA take place on the basis of those agreements and are outside BitGo's control.

Retention period. At least ten (10) years following the end of the relevant reporting period, consistent with the statutory record-keeping obligations that govern the underlying client file as a whole.

Your rights. You may request access, rectification, erasure, restriction of processing and data portability, and may object to processing, under Articles 15–22 GDPR, by contacting privacy@bitgo.com. These rights are limited to the extent that the data must be retained or reported under a statutory obligation. You also have the right to lodge a complaint with a supervisory authority; the competent authority for BitGo Europe GmbH is the **Hessischer Beauftragte für Datenschutz und Informationsfreiheit**. Further information is set out in our Privacy Notice.

B. Personal Identification

Identity of the natural person for whom this self-certification is being submitted.

Title (optional)

- ☐ Herr / Mr ☐ Frau / Ms
☐ Divers / Mx ☐ Prefer not to say

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Last / family name *

First / given name(s) *

Date of birth *

DD/MM/YYYY

Place of birth — town *

Place of birth — country *

C. Tax Residence

All jurisdictions where you are tax-resident, with TIN. This applies identically to retail and HNWI users — CARF sets no higher threshold for either.

Are you tax-resident in one or more jurisdictions? *

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☐ Yes — list each jurisdiction below

☐ No / uncertain — explain below

Explain why no tax residence can be stated

Jurisdictions of tax residence and TIN(s)

If yes, list each jurisdiction below

Jurisdiction 1

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

☐ Issued but not available

Explain: _____

☐ Other

Explain: _____

Jurisdiction 2 (if applicable)

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

☐ Issued but not available

Explain: _____

☐ Other

Explain: _____

Jurisdiction 3 (if applicable)

e.g. Germany

TIN

Tax ID Number

If no TIN: Reason

- ☐ Jurisdiction does not issue TINs
- ☐ Not required under jurisdiction law
- ☐ TIN not yet issued
(will provide within 90 days)

☐ Issued but not available

Explain: _____

☐ Other

Explain: _____

D. Declaration and Signature

Required to submit. Please read carefully before confirming.

By signing/confirming below, you confirm that you are **the individual named in Part B, or duly authorised to act on their behalf** (for example under a power of attorney), and that the information provided is, to the best of your knowledge and belief, correct, complete, and accurate. You undertake to:

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1. Inform BitGo Europe GmbH **without undue delay** of any change in circumstances that affects the information given in this form, and in any event within 30 days of becoming aware of such change;
2. Provide an updated self-certification promptly upon request;
3. Acknowledge that failure to provide or maintain a valid self-certification may result in (i) reporting under the applicable legal presumption, (ii) **restriction** of your ability to effect reportable transactions on the platform following two reminders and the expiry of a 60-day period, and (iii) further measures required by KStTG;
4. Acknowledge that the intentional provision of false or misleading information may constitute an administrative offence (Ordnungswidrigkeit) under **§ 18 KStTG**, punishable by a fine of up to **EUR 50,000**, with possible additional consequences under criminal tax law in the relevant jurisdiction(s).



I confirm and accept the declaration above.

The information provided is my own and, to the best of my knowledge, correct, complete and accurate.

Signatory full name *

Capacity

Optional — e.g. Power of attorney, legal guardian.

Place

e.g. Frankfurt am Main

Date *

DD/MM/YYYY

Signature

Working definitions of the terms used in Parts A to C. Summaries only — the statutory definitions govern.

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Natural person / individual

A human being, as opposed to an entity such as a company, partnership, trust or foundation. Entities complete a separate self-certification form. There is no sub-category for retail versus high-net-worth individuals under CARF / DAC8 — the same form and the same due-diligence standard apply to both.

Tax residence

The jurisdiction(s) in which you are considered resident for tax purposes under that jurisdiction's domestic law. It is possible to be tax-resident in more than one jurisdiction at the same time.

TIN — Taxpayer Identification Number

The number used by a jurisdiction to identify a taxpayer, or its functional equivalent where no TIN is issued. Where no TIN can be given, one of the reason codes in Part B must be selected.

Reportable Person

A natural person resident for tax purposes in a jurisdiction to which information must be reported under CARF / DAC8.

Reasonableness test

Before relying on this self-certification, BitGo Europe GmbH checks that it is not inconsistent with information already held about you, including information obtained under anti-money-laundering and customer due-diligence (AML/KYC) procedures. A contradiction must be resolved before the certification can be relied upon.

Change in circumstances

Any change that affects the status certified in this form, or that makes the information given here incorrect or incomplete — for example a change of tax residence, address, or nationality. A change in circumstances requires an updated self-certification.

High-net-worth individual (HNWI)

An internal client-segmentation term used for relationship-management and AML risk-rating purposes. It has no bearing on the CARF / DAC8 due-diligence obligation, which applies the same self-certification and reasonableness standard to every natural person user regardless of net worth or account value.