



UNION BANCAIRE PRIVÉE

Individual Tax Residency Self-Certification for an Account Holder

General Information and Instructions

General Background

In the context of the OECD's Automatic Exchange of Information (AEOI), Union Bancaire Privée, UBP SA (hereinafter referred to as "UBP") is obliged under local laws and regulations to collect certain information relating to the tax residency of its clients.

Definitions have been provided in the Appendix to assist you with the completion of this form, and to explain certain terms specific to the OECD's AEOI.

If a client is resident for tax purposes in one or more country(-ies) that has/have signed an AEOI agreement with Switzerland (see the up-to-date list of countries at <https://www.sif.admin.ch/>), as of 2018 (based on data collected as of 1 January 2017) UBP will report to the Swiss tax authorities information pertaining to such client and the account(s) to which that client is connected, such as the balance and revenues at certain dates. **This information will thereafter be passed on to the tax authorities of the client's country(-ies) of residence.**

If a client is **not resident** in a country that has signed an AEOI agreement with Switzerland, no information will be passed on to the Swiss tax authorities and consequently there will be no automatic exchange with the client's local tax authorities. However, information may under certain conditions be disclosed to the client's tax authorities in response to a request based on, for example, a double taxation treaty, and such information **may also pertain to closed accounts.**

Instructions for filling in the form

The Swiss tax authorities require UBP to determine the tax status and residency of all Account Holders: UBP therefore requests that you state the residence(s) for tax purposes of the person(s) identified as the holder(s) of the Financial Account concerned (see the definition in the Appendix). For joint accounts or multiple Account Holders, please fill in a separate form for each person.

Please complete the sections below as directed and provide any additional information requested. Items marked with an asterisk (*) are required to be completed.

This form has important tax and legal consequences for you and for UBP: please fill it in with the utmost care and if needed, seek counsel from a professional tax advisor. Under no circumstances should the present document or any written or spoken explanation relating to it be construed as tax advice. If you have any questions about how to complete this form or about how to determine your tax residency status, you should contact your tax advisor or domestic tax authorities.

Furthermore, please note:

- ◆ **If you are not the Account Holder** but are completing the form on the Account Holder's behalf, then you should indicate the capacity in which you have signed in **Part 3**.
- ◆ **Do not use this form if the Account Holder is not an individual (however, it should be used for a sole trader)**, in which case the "Entity Tax Residency Self-Certification Form" should be submitted.
- ◆ **Do not use this form if the account is in relation to a role as a Controlling Person**, in which case the "Controlling Person Tax Residency Self-Certification Form" is required.
- ◆ **If the Account Holder is a US citizen or a US taxpayer or has other connections with the US, he/she may be a "Specified US Person"** under US Internal Revenue Service ("IRS") regulations, and if so an IRS Form W-9 or an equivalent self-certification form provided on request by UBP should also be submitted.
- ◆ If any of the information below about the Account Holder's tax residency changes, UBP must be provided with a new updated self-certification form promptly and in any case within 30 days of such change in circumstances.
- ◆ If the Account Holder's tax residency cannot be clearly established in accordance with AEOI rules, we will be obliged to declare the Account Holder as tax resident in all the countries mentioned in the files we have relating to him/her.





Individual Tax Residency Self-Certification for an Account Holder

Part 1 – Identification of the Individual Account Holder

(For joint accounts or multiple Account Holders, please fill in a separate form for each person.)

A. Name, date and place of birth:

First name*

Last name*

Date of birth (dd/mm/yyyy)*

Place and country of birth

B. Residence address:

Line 1 (e.g. house/apt/suite name, number, street)*

Line 2 (e.g. town/city/province/state)*

Post code

Town/City*

Country*

Part 2 – Country(-ies)/jurisdiction(s) of tax residence and Tax Identification Numbers (TIN)

Please complete the following table stating (i) **all** countries/jurisdictions where the Account Holder is tax resident and (ii) the Account Holder's Taxpayer Identification Number (TIN) or functional equivalent for each country/jurisdiction indicated. **It is mandatory to state all countries/jurisdictions.**

Each country/jurisdiction has its own rules for defining tax residence. The countries concerned have provided information on the OECD AEOI portal (<http://www.oecd.org/tax/automatic-exchange/>) about how to determine whether an individual is resident for tax purposes in their jurisdictions.

If no TIN is provided, please state the reason in the right-hand column.

Reason A – The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents.

Reason B – The Account Holder is unable to obtain a TIN or equivalent number or is in the process of being issued one (please explain why a TIN has not (yet) been obtained).

Reason C – No TIN is required (Note: Only select this reason if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction).

	Country/jurisdiction of residence for tax purposes*	TIN	If no TIN is provided, please state the reason (A, B or C). If you select Reason B, please explain why you have not (yet) been able to obtain a TIN.
1			
2			



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	Country/jurisdiction of residence for tax purposes*	TIN	If no TIN is provided, please state the reason (A, B or C). If you select Reason B, please explain why you have not (yet) been able to obtain a TIN.
3			

By signing this form I certify that the Account Holder identified is tax resident only in the country(-ies)/jurisdiction(s) listed above.

Part 3 – Declarations and Signature

I understand that the information supplied by me will be covered by the full provisions of the Swiss AEOI laws and regulations which set out how UBP may use and share such information.

I acknowledge and accept that the information contained in this form and information regarding the account(s) may be reported to the Swiss tax authorities and thereafter exchanged with the tax authorities of another country or countries in which the Account Holder(s) or I may be tax resident if that/those country(-ies) has/have entered into Agreements to exchange financial account information.

Should the Account Holder's circumstances change and make the information contained herein incorrect, I undertake to provide UBP with a suitably updated self-certification form promptly and in any event within 30 days of such change in circumstances. I understand that if the information is not corrected, this may lead to reporting to the wrong country, which may have adverse tax consequences for the Account Holder(s).

I certify that I am the Account Holder (or am authorised to sign for the Account Holder(s)) of all the accounts to which this form relates.

If I am not the Account Holder, I hereby confirm that I have informed the Account Holder(s) of the contents of the present form and of the undertakings made, and that he/she/they acknowledge(s) and accept(s) them, and in particular that he/she/they has/have agreed to the disclosure of his/her/their name(s) and personal data to foreign tax authorities where applicable and as described herein.

I declare and certify that all statements made in this form are, to the best of my knowledge and belief, correct and complete (in particular that the Account Holder(s) is/are not tax resident in another country/jurisdiction than the one(s) listed herein) and I hereby undertake to cover any damage UBP may incur should any information contained in this form be incorrect or false.

I am aware that, pursuant to Article 35 of the Swiss Federal Act on the International Automatic Exchange of Information in Tax Matters (AEOI Act), any person who intentionally provides inaccurate information in a self-certification form, fails to provide an updated self-certification form in the event of a change of circumstances, or provides inaccurate information regarding a change of circumstances may be liable to penalties.

Signature*

Print name*

Date (dd/mm/yyyy)*

If you are signing this form on behalf of the Account Holder(s), please indicate the capacity in which you are signing it.

Capacity

For internal use only

Confirmation by the Relationship Manager according to Appendix 3 of Directive DM02200 – Managing relationships with private clients

Date

Trigram

Signature





Individual Tax Residency Self-Certification for an Account Holder

(continued)

Appendix

“Account Holder”

According to the CRS (see footnote), the term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than a financial institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or a legal guardian is not treated as the Account Holder (in these circumstances that other person is the Account Holder). For example in the case of a parent-child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

“Controlling Person”

This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity (“NFE”) then a financial institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). For Controlling Persons the “Controlling Person Tax Residency Self-Certification Form” should be completed instead of this form.

“Entity”

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

“Financial Account”

A Financial Account is an account maintained by a financial institution and includes depository accounts, custodial accounts, equity and debt interest in certain investment entities, cash value insurance contracts, and annuity contracts.

“Participating Jurisdiction”

A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it undertakes to provide the financial account information required as set out in the OECD Common Reporting Standard (CRS), and which is identified in a published list.

“Reportable Account”

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Person(s) that is/are (a) Reportable Person(s).

“Reportable Jurisdiction”

A Reportable Jurisdiction is a jurisdiction with which an agreement is in place pursuant to which there is an obligation to provide financial account information, and which is identified in a published list.

“Reportable Person”

A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. To solve cases of double residence, dual residents may rely on the tiebreaker rules contained in tax conventions (if applicable) for determining their residence for tax purposes.

“Tax Resident”

A natural person is always tax resident in at least one country.

An entity or a natural person is a Tax Resident in a jurisdiction when it/he/she is considered a resident under a tax law of that jurisdiction and is subject to full tax liability. The concept of tax residency may differ from jurisdiction to jurisdiction. Common international criteria that may be factored into tax residency include

- ◆ domicile in a jurisdiction; or
- ◆ for entities: place of effective management or incorporation/organization; or
- ◆ nationality.

It should be noted that a temporary stay in a jurisdiction can contribute to tax residency.

Further it is possible to be considered a Tax Resident in more than one jurisdiction.

Government officials, diplomats and military personnel are generally Tax Resident in their home jurisdiction. The actual determination of tax residency takes place under the local tax regime(s). You can check the conditions with the local government or by visiting the website <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>.

An entity (such as a legal arrangement) that has no residence for tax purposes (transparent entities) is tax resident for CRS purposes in the jurisdiction in which its place of effective management is located. If there is no place of effective management, the address of its principal office can serve as a proxy for determining residence. Please note therefore that the residence for CRS purposes may differ from the residence for other purposes.

“TIN” (including “functional equivalent”)

“TIN” stands for Taxpayer Identification Number or may refer to a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found on the OECD AEOI portal under “Exchange of information” (see address in the footnote). Some jurisdictions do not issue a TIN. However, these jurisdictions often use some other high-integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

Note: Further details can be found in the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the “CRS”), the associated Commentary to the CRS, and domestic guidance. This is available (in English and French) at the OECD AEOI portal (<http://www.oecd.org/tax/exchange-of-tax-information/>).

If you have any questions, please contact your tax advisor or domestic tax authorities.

