



UNION BANCAIRE PRIVÉE

Entity Tax Residency Self-Certification Form

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 status and 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 an Account Holder 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 Account Holder and to the account(s) to which he/she is linked, such as the balance and revenues at certain dates. **This information will thereafter be passed on to the tax authorities of the Account Holder's country(-ies) of residence.**

If an Account Holder **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 Account Holder's local tax authorities. However, information may under certain conditions be disclosed to the Account Holder'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 Entity identified as the Account Holder of the Financial Account concerned (see the definition in the Appendix). If the account has several holders (Entities), please fill in a separate form for each.

Furthermore, please note that if the Account Holder is

- ◆ a Passive NFE or
- ◆ an Entity
 - (i) whose gross income is primarily attributable to investing, reinvesting or trading in Financial Assets; and
 - (ii) that is managed by another Financial Institution; and
 - (iii) that is tax resident in a country which is not a Participating Jurisdiction;

then you are **also required to provide information on the natural person(s) who exercise(s) control over the Entity** ("the Controlling Person(s)") by completing a "Controlling Person Tax Residency Self-Certification Form" for each Controlling Person.

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

Where there are multiple Account Holders, use a separate form for each one.

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:

- ◆ **Do not use this form if the Account Holder is an individual or a sole trader**, in which case you should complete and provide the "Individual Tax Residency Self-Certification Form".
- ◆ **If the Account Holder is a US taxpayer or has other connections with the US, it 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 be filled in.
- ◆ If any of the information below about the Account Holder's tax status and residency changes, the Account Holder is required to provide UBP 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 it.





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Entity Tax Residency Self-Certification Form

Part 1 – Identification of the Account Holder

A. Legal Name of Entity/Branch*

B. Country of incorporation or organisation*

C. 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 – Status

a) Is the Entity a Professionally Managed Investment Entity (PMIE)?

Entities that are typically treated as PMIEs include private investment vehicles and collective investment vehicles (e.g. private investment companies, trusts, foundations or funds) that are professionally managed, e.g. because they have a discretionary asset management mandate in place with a Financial Institution (for example with UBP or an external asset manager).

Yes

- i) if the Entity is resident in a Non-Participating Jurisdiction, **please proceed to Step d)** and complete the details of the Controlling Person(s). Please also provide us with a “Controlling Person Tax Residency Self-Certification Form” for each Controlling Person.
- ii) if the Entity is resident in a Participating Jurisdiction, **please proceed to Part 3.**

A list of Participating Jurisdictions can be found on the website of the OECD. (<http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>)

No → **Please complete Step b).**

b) Is the Entity any other type of Financial Institution?

Other types of Financial Institutions include Depository Institutions, Custodial Institutions, Investment Entities and Specified Insurance Companies. Entities that are typically treated as such include banks, brokers, investment managers/advisors and life insurance companies.

Yes → **Please proceed to Part 3.**

No → **Please complete Step c).**

c) Please confirm the Entity's Non-Financial Entity (NFE) status (tick the applicable box)

Passive NFE → **Please complete Step d).**

Active NFE that fulfils the income and assets criteria (see “Active NFE” (a) in the Appendix) → **Please proceed to Part 3**

Active NFE – publicly traded Non-Financial Entity

Please provide the name of the established securities market on which the NFE is regularly traded and then **proceed to Part 3:**

Active NFE – non financial corporation that is the Related Entity of a publicly traded corporation

Please provide the name of the publicly traded corporation of which the Entity is a Related Entity:





Entity Tax Residency Self-Certification Form (continued)

Please also provide the name of the established securities market on which the publicly traded corporation is traded and then **proceed to Part 3**:

- Active NFE – Government Entity or Central Bank → **Please proceed to Part 3.**
- Active NFE – International Organisation → **Please proceed to Part 3.**
- Active NFE – other → **Please proceed to Part 3.**

d) Please list the Controlling Persons of the PMIE or Passive NFE.

Please indicate below the name(s) and date(s) of birth of any Controlling Person(s) of the Account Holder. In addition, please complete a “Controlling Person Tax Residency Self-Certification Form” (or have it completed) for each Controlling Person and return it to UBP.

Name	Date of birth
<input type="text"/>	<input type="text"/>

Part 3 – Countries/Jurisdictions of residence for tax purposes and related Taxpayer Identification Numbers (TINs) or functional equivalents

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 indicate 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 entity is resident for tax purposes in their jurisdictions.

If the Account Holder is not resident for tax purposes in any country/jurisdiction (e.g. because it is fiscally transparent), please provide its place of effective management or the country/jurisdiction in which its principal office is located. Trusts are typically resident for AEOI purposes in the country/jurisdiction of tax residence of their trustee(s), and branches in that of the headquarters of the Entity of which they are a branch.

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	<input type="text"/>	<input type="text"/>	<input type="text"/>





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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.
2			
3			

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

Part 4 – 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 Entity and/or the Controlling Person(s) 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 (including information relating to the Controlling Person(s)), 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 and/or the Controlling Person(s).

As regards Part 2 (d) and the requirement to state the Controlling Person(s), I hereby confirm that I have informed the Controlling Person(s) of the contents of the present form, that he/she/they has/have agreed in particular to the disclosure of his/her/their name(s) and personal data to foreign tax authorities where applicable and as described herein, and that he/she/they acknowledge(s) the requirement for him/her/them to fill in the corresponding self-certification form.

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 is 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)*

Please indicate the capacity in which you are signing.

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





Entity Tax Residency Self-Certification Form (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. With respect to a jointly held account, each joint holder is treated as an Account Holder.

“Active NFE”

The term “Active NFE” means any NFE that meets any of the following criteria:

- a) Less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) the NFE meets all of the following requirements:
 - i. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour

organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;

- ii. It is exempt from income tax in its jurisdiction of residence;
- iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- iv. The applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
- v. The applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision thereof.

“Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has/have a controlling ownership interest in the Entity. Where no natural person(s) exercise(s) control through ownership interests, the Controlling Person(s) of the Entity is deemed to be the natural person(s) who exercise(s) control of the Entity through other means.

Where no natural person(s) is/are identified as exercising control of the Entity, the Controlling Person(s) of the Entity is deemed to be the natural person(s) who hold(s) the position of senior managing official.

“Controlling Person”

This is a natural person who exercises control over an entity. “Control” over an Entity is generally exercised by the natural person(s) who ultimately has/have a controlling ownership interest in the Entity. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 and the Interpretative Note of the Financial Action Task Force Recommendations (as adopted in February 2012). The term “Controlling Person” must be interpreted in a manner consistent with the Swiss implementation of these recommendations, i.e. for banking relationships in Switzerland with the Agreement on the Swiss banks’ code of conduct with regard to the exercise of due diligence (CDB).

In the case of a trust, the Controlling Person may be the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(-ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust, unless stipulated otherwise in local guidelines.

In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

Where no natural person(s) exercise(s) control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercise(s) control of the Entity through other means.





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Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who hold(s) the position of senior managing official.

If any of the Controlling Persons of a Passive Non-Financial Entity ("NFE") are a Reportable Person, then the account must be treated as a Reportable Account.

"Custodial Institution"

The term "Custodial Institution" means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence (if shorter than three years).

"Depository Institution"

The term "Depository Institution" means any Entity that accepts deposits in the ordinary course of a banking or similar business.

"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.

"Financial Institution"

The term "Financial Institution" means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company". Please see the relevant Tax Regulations and the CRS for further classification definitions that apply to Financial Institutions.

"Investment Entity"

The term "Investment Entity" means any Entity

- a) That primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - i) Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - ii) Individual and collective portfolio management; or
 - iii) Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- b) The gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or entity described in a) above.

An Entity is treated as primarily conducting as a business one or more of the activities described above, or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets, if

the Entity's gross income attributable to the relevant activities equals or exceeds 50% of the Entity's gross income during the shorter of (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence. The term "Investment Entity" does not include an Entity that is an Active NFE because it meets any of the criteria in subparagraphs D(9)(d) through (g).

This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations.

"Non-Financial Entity" (NFE)

Any Entity that is not a Financial Institution.

"Non-Reporting Financial Institution"

Under CRS, the term "Non-Reporting Financial Institution" means any Financial Institution that is:

- A Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Government Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- Any other Entity that presents a low risk of being used to evade tax, included in the list of Non-Reporting Financial Institutions published by each CRS jurisdiction;
- An Exempt Collective Investment Vehicle which generally refers to an Investment Entity that is regulated as a collective investment vehicle, provided that all of the interests in the collective investment vehicle are held by or through individuals or Entities that are not Reportable Persons, except a Passive NFE/NFFE with Reportable Controlling Persons; or
- A trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I of the CRS with respect to all Reportable Accounts of the trust.

"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 CRS, and which is identified in a published list.

"Participating Jurisdiction Financial Institution"

The term "Participating Jurisdiction Financial Institution" means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, excluding any branch of that Financial Institution that is located outside that jurisdiction, and (ii) any branch of a Financial Institution that is not tax-resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

"Passive NFE"

Under the CRS a "Passive NFE" means any (i) NFE that is not an Active NFE; and (ii) an Investment Entity described in subparagraph A(6)(b) of Section VIII of the CRS, that is not a Participating Jurisdiction Financial Institution.

"Related Entity"

An entity is a Related Entity of another entity if either entity controls the other entity, or two entities are under common control. For this purpose





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control includes direct or indirect ownership of more than 50% of the vote and value in an entity.

“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 Persons that is a Reportable Person, provided it has been identified as such pursuant to the due diligence procedures described in Sections II through VII of the CRS.

“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 Jurisdiction Person”

An Entity that is tax resident in (a) Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) – by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity that has no residence for tax purposes (e.g. a tax-transparent partnership) is considered to be resident in the jurisdiction in which its place of effective management is situated.

“Reportable Person”

Under the CRS a “Reportable Person” is defined as a “Reportable Jurisdiction Person”, other than

- i. a corporation the stock of which is regularly traded on one or more established securities markets;
- ii. any corporation that is a Related Entity of a corporation described in clause (i);
- iii. a Government Entity;
- iv. an International Organisation;
- v. a Central Bank; or
- vi. a Financial Institution (except for an Investment Entity as described in Sub Paragraph A(6) b) of Section VIII of the CRS that are not Participating Jurisdiction Financial Institutions, which are treated as Passive NFEs).

“Specified Insurance Company”

The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

“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/organisation; 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/>.

“TIN”

“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 and/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 note). 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.

