

--

Name and Surname

Cornèr Banca SA
-----------------

## Confirmation of Residence for Tax Purposes (Controlling Person)

The Swiss legislation implementing the OECD *Common Reporting Standard* (CRS), including the *Swiss Federal Act on the International Automatic Exchange of Information in Tax Matters* (Swiss AEOI Act), and the AEOI Agreements between Switzerland and its partner jurisdictions require Cornèr Bank Limited (“the Bank”) to collect information from any Account Holder’s residence for tax purposes.

In accordance with the above mentioned regulations, the undersigned declares and confirms the below information to the Bank as well as its validity with regard to any relationship with the Bank and which cancels and replaces previously provided information.

Information about controlling persons is only required if the account holder (entity) is:

- A passive NFE for AEOI purposes; or
- A Professionally Managed Investment Entity (PMIE) resident in a Non-Participating Jurisdiction for AEOI purposes.

Key terms are defined in the Glossary. Neither this document nor any related written or verbal explanations constitute tax advice. The Bank recommends contacting a qualified tax advisor or the relevant stax authorities if necessary.

### 1. Identification of Account Holder (entity<sup>1</sup>)

Entity name: \_\_\_\_\_

*The account holder (entity) submitted the necessary forms to declare its status to the Bank. This certification is only intended to confirm the countries of residence for tax purposes of each controlling person.*

### 2. Identification of Controlling Person (natural person)

*(A separate form must be completed for each controlling person).*

\_\_\_\_\_  
Surname    Name    Date of birth

\_\_\_\_\_  
Residence address (street, house or building no. etc.) **Please do not use an in-care-of address or P.O. box**

\_\_\_\_\_  
Postcode/City    Country

1) The singular form includes the plural, and all masculine terms referring to persons refer to both genders.

**3. Countries of Residence <sup>2</sup> for Tax Purposes and Related Taxpayer Identification Numbers (TIN) or Functionally Equivalent Numbers**

Please complete the following table indicating:

- All countries where the controlling person is resident for tax purposes (other than the U.S.); and
- The controlling person's TIN for each country indicated.

Each country has its own rules for defining the tax residence.

An overview of these rules is available on the OECD AEOI Portal (<http://www.oecd.org/tax/automatic-exchange/>).

Country of residence for tax purposes <sup>3)</sup>	TIN	If no TIN available, enter the reason by indicating one of the following numbers
1		
2		
3		

1. The controlling person's country of residence for tax purposes does not assign TINs to its residents.
  2. Although the country of residence for tax purposes generally issues TINs, the controlling person is not required to obtain a TIN.
  3. The country of residence for tax purposes of the controlling person is Switzerland.
  4. The controlling person is unable to provide a TIN for another reason specified below (in this case the opening of the relationship is subject to further assessment by the bank):
- 

**I certify that the controlling person is resident for tax purposes only in the countries listed above.**

**4. Type of Controlling Person**

Please tick the appropriate box to indicate the type of controlling person.

- Controlling Person of an entity - control by ownership
- Controlling Person of an entity - control by other means
- Controlling Person of an entity - senior managing official
- Controlling Person of a trust - settlor
- Controlling Person of a trust - trustee
- Controlling Person of a trust - protector
- Controlling Person of a trust - beneficiary
- Controlling Person of a trust – other natural person
- Controlling Person of another legal arrangement (non-trust)<sup>4</sup> - settlor-equivalent
- Controlling Person of another legal arrangement (non-trust)<sup>4</sup> - trustee-equivalent
- Controlling Person of another legal arrangement (non-trust)<sup>4</sup> - protector-equivalent
- Controlling Person of another legal arrangement (non-trust)<sup>4</sup> - beneficiary-equivalent
- Controlling Person of another legal arrangement (non-trust)<sup>4</sup> - other-natural person

2) In accordance with this form, the term "Country" includes all relevant legal entities in connection with the tax residence, specifically Länder, territories and jurisdictions.

3) If the controlling person is resident for tax purposes in more than three countries, please continue the list on a separate sheet.

4) Other legal arrangements that are not trusts include, for example, a foundation or fideicomiso.

**5. Change in Circumstances**

For the entire duration of the contractual relationships with the Bank, I hereby confirm that I undertake to notify the Bank within 30 days, on my own initiative, any time my country of residence for tax purposes changes. If any certification made on this form becomes incorrect, I agree that I will submit a new form and/or further necessary forms and documentation within 90 days of such change in circumstances.

In case of any changes in circumstances, I further confirm that I am aware that all of my business relationships with the Bank may be terminated if one of the controlling persons fails to comply with the obligation to submit the relevant documentation required to determine whether the controlling person's countries of residence for tax purposes.

**6. Declaration and Signature**

By signing this form, I confirm that all statements made on this form are, to the best of my knowledge and belief, true, correct and complete.

If I am not the controlling person identified on this form but I sign this form as an authorised signatory, by signing I confirm that the controlling person identified on this form has been informed about the content of this form, agrees with the information set forth herein and is aware of the Bank's obligation to exchange information with the relevant tax authorities as explained on this form.

I am aware that based on article 35 of the AEOI Act, wilfully providing incorrect information on a self-certification, not notifying the Bank about any change in circumstances or providing incorrect information about any change in circumstances is subject to a fine.

---

Date

---

Signature of the Account Holder or Controlling Person