

Automatic Exchange of Financial Account Information in Tax Matters (AEI)

Self-Certification for AEI Account Holder being an Entity

Client no. (CIF) or account/safekeeping account number(s)

Name of Contracting Party

Credit Suisse AG

I. Introduction

The Swiss Government has signed a series of agreements with a number of foreign *jurisdictions* for the Automatic Exchange of *Financial Account* Information in Tax Matters (AEI) as part of its commitment to combat tax evasion. These agreements require *Swiss Financial Institutions*, including Credit Suisse AG ("Bank"), to carry out certain *due diligence* procedures and in some instances to report client and account information.

The purpose of this form is to gather the relevant information that is required under the Swiss AEI law and the applicable agreements. If the *Contracting Party's* or the *AEI Account Holder's* (please see chapter II below) *Jurisdiction of Residence for tax purposes* is a *Reportable Jurisdiction*, the Bank may be obliged to report the information contained in this form and information regarding the above mentioned bank account (CIF No.) to the Tax Authorities in Switzerland who will then exchange this information with the Tax Authorities of other countries in which the *Contracting Party* (or the *AEI Account Holder*, if different) may be resident for tax purposes where those countries have entered into agreements to exchange financial account information with Switzerland.

As the AEI wording is very tax specific and technical, the Bank has prepared an *Entity Classification Guide*, Q&As, generic guidelines, definitions of terms (Glossary; explained and linked are all words *in italics*) including further and more detailed information which can be found on the Bank's AEI Portal (www.credit-suisse.com/AEI).

Please note that the Bank does not provide legal or tax advice. If there are any questions about the determination of the *Jurisdiction(s) of Residence for tax purposes* and the *Entity Classification*, please contact a tax or legal advisor.

II. Identification of the AEI Account Holder

Please provide one separate form for each AEI Account Holder.

Please read these instructions before completing the form

- A) The Contracting Party is the AEI Account Holder, unless categories B or C are applicable.
If the Contracting Party is the (or one of several) AEI Account Holder(s), please include the information about the Contracting Party in this form.
- B) If an *Individual* or a *Non-Financial Entity* (NFE) is holding an account for the benefit or account of another *person as agent, custodian, nominee, signatory, investment advisor or intermediary*, the Contracting Party is not treated as the AEI Account Holder. Instead, such other *person* is treated as the AEI Account Holder.
 - i) If one or more Third Party Individuals are the AEI Account Holder(s), this form does not have to be completed. Instead the form "*Self-Certification for AEI Account Holder being an Individual*" must be completed for each Individual.
 - ii) If a Third Party Entity is the AEI Account Holder, the information about this Third Party Entity must be included in this form. If there is more than one Third Party Entity that is an AEI Account Holder, please complete a separate form for each Entity.

To be completed by the Bank

Signature and stamp Relationship Manager

01067

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- iii) If Third Party Individuals and Entities are the AEI Account Holder(s) please follow the instructions for Individuals under i) and instructions for Entities under ii).
- C) If the Contracting Party is holding the account as a trustee on behalf of a trust, the trust is treated as the AEI Account Holder and therefore the information about the trust must be included in this form. If there are multiple trusts that are AEI Account Holders, please complete a separate form for each trust

III. Entity Details of the AEI Account Holder (may be identical to the Contracting Party)

Name of Entity

Credit Suisse AG

Residence Address / Street/No:

Paradeplatz 8

Zip code

8001

Town/City

Zurich

Country (no abbreviation)

Switzerland

IV. Entity Classification

Please read the Entity Classification Guide (ECG) and if needed the Glossary for assistance with completing this form. Both documents can be found on the Bank's AEI Portal (www.credit-suisse.com/AEI). The categories below correspond to the Classification according to ECG.

Please provide the AEI Account Holder Entity classification by ticking the appropriate box:

(a) Professionally Managed Investment Entity PMIE) (Category 1)

If the PMIE is resident in a *Non-Participating Jurisdiction*, it will be treated as a *Passive NFE*. Please indicate the *Controlling Persons* (see definition on the Self-Certification form "Self-Certification for Controlling Persons) in the separate form "Self-Certification for Controlling Persons" for each Controlling Person.

If the PMIE is resident in a *Participating Jurisdiction*, no other form than this has to be completed. Please note that when you have classified your Entity as a PMIE which is resident in a Participating Jurisdiction, no other form than this has to be completed and the PMIE might have own Reporting duties under AEI. Therefore please check with your own tax or legal advisor.

(b) Financial Institution other than a PMIE (Category 2-5)

This category includes *Custodial Institutions*, *Depository Institutions*, *Managing Investment Entities*, and *Specified Insurance Companies*.

(c) Active NFE – Publicly traded non-financial corporation or a non-financial corporation which is a Related Entity of a publicly traded corporation (Category 6 + 7)

Please provide the name of the *established securities market* on which the corporation is regularly traded: _____

If the AEI Account Holder is a Related Entity of a publicly traded corporation, please provide the name of the publicly traded corporation: _____

To be completed by the Bank

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(d) **Active NFE – Governmental Entity or Central Bank (Category 8 + 9)**

(e) **Active NFE – International Organization (Category 10)**

(f) **Active NFE – other (Category 11-19)**

This category includes:

- Active NFEs by reason of income and assets (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 NFE's assets during such period are assets that produce or are held for the production of passive income; Category 11)
- *Non-profit* organizations (NFEs that are inter alia only established and operated for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes and are exempt from income tax in their jurisdiction of residence; Category 12)
- *Holding NFEs that are members of a nonfinancial group* (Category 13)
- *Treasury centers that are members of a nonfinancial group* (Category 14)
- *Start-up NFEs* (Category 15)
- *NFEs that are in liquidation or emerging from bankruptcy* (Category 16)
- Entities wholly owned by a Governmental Entity, *International Organization*, or *Central Bank* (Category 17)
- Publicly traded Entities (other than Category 6) (Category 18)
- Related Entities of a publicly traded Entity (other than Category 7) (Category 19)

(g) **Passive NFE (Category 20)**

Please indicate the *Controlling Persons* (see definition on the Self-Certification form "Self-Certification for Controlling Persons") in the separate form "Self-Certification for Controlling Persons" for each Controlling Person.

V. Tax Residence of the AEI Account Holder

Please insert below **all** Jurisdiction(s) of Residence for tax purposes.

Generally, an Entity is resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including *tax conventions*, e.g. *double tax agreements*), it pays or should be paying taxes therein by reason of its incorporation, place of effective management, or any other criterion of a similar nature (i.e. *unlimited tax liability*), and not only from sources in that jurisdiction.

Please note that the following special rules apply under AEI:

- For fiscally transparent entities (e.g. certain partnerships), the place of effective management and control determines their residence for AEI purposes;
- For branches, the Jurisdiction of Residence for tax purposes of the headquarter Entity determines their residence for AEI purposes; and
- For trusts, the residence(s) of the trustee(s) typically determine(s) their residence for AEI purposes.

Further you may be required to provide additional information to evidence the declaration made.

For additional information on Tax Residence, please contact a tax or legal adviser and visit the Bank's AEI Portal (www.credit-suisse.com/AEI).

To be completed by the Bank

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Jurisdiction 1:

Jurisdiction(s) of Residence for tax purposes
(unlimited tax liability; no abbreviations)

Taxpayer Identification Number (TIN)¹
(or equivalent Identification Number)

Switzerland

CH-106.831.974

If the TIN is unavailable, please tick the box with the appropriate reason (only one box can be ticked):

- Reason A:** The relevant jurisdiction is Switzerland
- Reason B:** The jurisdiction where the AEI Account Holder is liable to pay tax does not issue TINs (or an equivalent identification number) to its residents
- Reason C:** The TIN is not available at the moment but will be provided as soon as possible.

Jurisdiction 2:

Jurisdiction(s) of Residence for tax purposes
(unlimited tax liability; no abbreviations)

Taxpayer Identification Number (TIN)
(or equivalent Identification Number)

If the TIN is unavailable, please tick the box with the appropriate reason (only one box can be ticked):

- Reason A:** The relevant jurisdiction is Switzerland
- Reason B:** The jurisdiction where the AEI Account Holder is liable to pay tax does not issue TINs (or an equivalent identification number) to its residents
- Reason C:** The TIN is not available at the moment but will be provided as soon as possible.

Jurisdiction 3:

Jurisdiction(s) of Residence for tax purposes
(unlimited tax liability; no abbreviations)

Taxpayer Identification Number (TIN)
(or equivalent Identification Number)

If the TIN is unavailable, please tick the box with the appropriate reason (only one box can be ticked):

- Reason A:** The relevant jurisdiction is Switzerland
- Reason B:** The jurisdiction where the AEI Account Holder is liable to pay tax does not issue TINs (or an equivalent identification number) to its residents
- Reason C:** The TIN is not available at the moment but will be provided as soon as possible.

Please use an **additional form** if the above mentioned AEI Account Holder has a unlimited tax liability in more than three jurisdictions.

¹ For more information regarding TIN please contact a tax or legal adviser or visit the Bank's AEI Portal (www.credit-suisse.com/AEI).

To be completed by the Bank

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VI. Acknowledgment and Certification

1. The Contracting Party confirms that all statements made in this form are to the best of its knowledge and belief, correct and complete.
2. The Contracting Party confirms that it has listed all its (or the AEI Account Holder's, if different) Jurisdiction(s) of Residence for tax purposes.
3. The Contracting Party acknowledges that the information contained in this form and information regarding the above mentioned bank account may be reported to the tax authorities in Switzerland and exchanged with tax authorities of other countries in which the Contracting Party (or the AEI Account Holder if different) may be resident for tax purposes where those countries have entered into agreements to exchange *financial account* information with Switzerland.
4. The Contracting Party acknowledges that if other *persons* are AEI Account Holders of the relevant assets, in addition or instead of the Contracting Party, such other *persons* could be *Reportable Persons* under the *Common Reporting Standard (CRS)* and may be reported to the relevant tax authorities. The Contracting Party confirms that the above stated AEI Account Holder has been informed about the information provided in this form and the fact that his/her/its information might be reported and exchanged.
5. This form will remain valid unless there is a *Change in Circumstances*. The Contracting Party undertakes to inform the Bank promptly of any *Change in Circumstances* which cause the information contained herein (relating to the Contracting Party and/or the AEI Account Holder) to become incorrect and to provide the bank with a new *Self-Certification* within 90 days of such *Change in Circumstances*.
6. The undersigned certifies that he/she is the Contracting Party or is authorized to sign for the Contracting Party of the above mentioned bank account.

Place and date

Signature(s) of the Contracting Party

Zurich; 19.01.2017

X

Nico Beier

X

Daniel Madejski

Important Information:

This form is a document as defined in Art. 110 para. 4 of the Swiss Penal Code (SPC).

Willfully providing false information when completing this form may result in the penalties set out in Article 251 of the Swiss Penal Code (document forgery; up to five years' imprisonment or a fine).

To be completed by the Bank

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