

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard ("CRS") require Financial Institutions to collect and report certain information about an account holder's tax residency. If account holder's tax residence is located outside the country where the FI maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the country where the FI is located and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

You can find summaries of defined terms such as an account holder, and other terms, in the Appendix. This form will remain valid unless there is a change in circumstances relating to information, such as the account holder's tax status or other mandatory field information that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

This form is intended to request information consistent with local law requirements.

Please complete this form where you need to self-certify on behalf of an entity account holder.

If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an *"Individual tax residency self-certification form."*

For joint or multiple account holders please complete a separate form for each account holder.

If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or the information at the OECD automatic exchange of information portal.

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution

Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing a *"Controlling Person tax residency self-certification form"* for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

You should indicate the capacity in which you have signed in Part 4. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

As a financial institution, we are not allowed to give tax advice.

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or local tax authority.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal.

Fields marked with a * are mandatory, subject to variations in local rules. In addition to the mandatory information, client should complete the entire self-certification form to ensure that all of their information is included in their account file and nothing is inadvertently missing.

Entity tax residency self-certification FORM - (please complete parts 1-3 in BLOCK CAPITALS)

Part 1 – Identification of Account Holder

A. Legal Name of Entity/Branch* Credit Suisse (Switzerland) Ltd.

B. Country of incorporation or organisation Switzerland

C. Current Residence Address
Line 1 (e.g. House/Apt/Suite Name, Number, Street, if any)* Paradeplatz 8
Line 2 (e.g. Town/City/Province/County/State)* Zurich
Country * Switzerland
Postal Code/ZIP Code, if any* 8001

D. Mailing Address (please only complete if different to the address shown in Section C above)
Line 1 (e.g. House/Apt/Suite Name, Number, Street) _____
Line 2 (e.g. Town/City/Province/County/State) _____
Country _____
Postal Code/ZIP Code _____

Part 2 – Entity Type Please provide the Account Holder's Status by ticking one of the following boxes.

1. (a) Financial Institution – Investment Entity

i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution ☐

(Note: if ticking this box please also complete 2(a) and 2(b) below)

ii. Other Investment Entity ☐

(b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company ☒

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If you have ticked (a) or (b) above, please provide, if applicable, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes.

Part 2 – Entity Type (continued).

(c) Nonreporting Financial Institution (excluding Active NFEs described in (d)-(g) below.) Specify the category:

- i. Broad Participation Retirement Fund ☐
- ii. Narrow Participation Retirement Fund ☐
- iii. Pension Fund of a government entity, international organization or central bank ☐
- iv. Exempt Collective Investment Vehicle ☐
- v. Trustee-Documented Trust ☐
- vi. Qualified Credit Card Issuer ☐
- vii. Other (only tick if the entity type is contained in your local jurisdiction legislation where you are resident) ☐

(d) Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation ☐

If you have ticked (d), please provide the name of the established securities market on which the corporation is regularly traded: _____

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (d) is a Related Entity of: _____

(e) Active NFE – a Government Entity or Central Bank ☐

(f) Active NFE – an International Organisation ☐

(g) Active NFE – other than (d)-(f) (for example a start-up NFE or a non-profit NFE) ☐

(h) Passive NFE (Note: if ticking this box please also complete 2(a) AND 2(b) below) ☐

2. If you have ticked 1(a)(i) or 1(h) above, then please

a. Indicate the name of any Controlling Person(s) of the Account Holder:*

b. Complete "Controlling Person tax residency self-certification form" for each Controlling Person.* Please see the definition of Controlling Person in Appendix

Part 4 – Declaration and Signature*

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with the Financial Institution that maintains the account setting out how that Financial Institution may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be reported to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

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

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise the Financial Institution within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Part 2 question 2a), and to provide the Financial Institution that maintains the account with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature:*



Print name:*

Sarah Pettett; Mark Pegram

Date: * (dd/mm/yyyy)

08.11.2017

Note: Please indicate the capacity in which you are signing the form (for example 'Authorised Officer').

If signing under a power of attorney please also attach a certified copy of the power of attorney if available.

Capacity: *

Authorised Signatories

- 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 (a “non-profit NFE”) :
 - 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.

Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

“Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

“Controlling Person(s)”

“Controlling Persons” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are 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). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

The term "Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution" means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

"Investment Entity managed by another Financial Institution"

"An Entity is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of 'Investment Entity'.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

"NFE"

An "NFE" is any Entity that is not a Financial Institution.

"Non-Reporting Financial Institution"

A Non-Reporting Financial Institution" means any Financial Institution that is:

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other defined in a countries domestic law as a Non-Reporting Financial Institution.

"Participating Jurisdiction"

A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS and that 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, but excludes any branch of that Financial Institution that is located outside of 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) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

"Related Entity"

An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.