

FATCA Declaration for Operating Companies in the Non-Financial Sector (Active Non-Financial Foreign Entities)

Company

Registered office (Street/no, Postal Code, City, Country)

(hereinafter referred to as the "Client")

The Client hereby requests that CREDIT SUISSE (LUXEMBOURG) S.A. (hereinafter the Bank) treat it as an "Active Non-Financial Foreign Entity" for purposes of the US Foreign Account Tax Compliance Act (FATCA) and the intergovernmental agreement between Luxembourg and the United States relating to FATCA (IGA) and certifies that it:

1. Does not hold the above-referenced relationship for the benefit or account of another person as an agent, custodian, nominee, signatory, investment advisor, or intermediary;
2. Does not accept deposits in the ordinary course of a banking or similar business;
3. Does not "hold financial assets as a substantial portion of its business" (see below) for the account of others; "Holding financial assets as a substantial portion of its business" means generating 20% or more of gross income during the shorter of the preceding 3 calendar years or the period the entity has been in existence from custody, account maintenance, and transfer fees; commissions and fees earned from executing and pricing securities transactions; income earned from extending credit to customers with respect to financial assets held in custody (or acquired through such extension of credit); income earned on the bid-ask spread of financial assets; and fees for providing financial advice and for clearance and settlement services
4. Is not a holding company or treasury center, as part of an "extended affiliated group" (see below) that includes an entity described under section 2 or 3 above or formed in connection with a collective investment vehicle or fund;

An entity is part of an "expanded affiliated group" for these purposes if:

- In case the entity is a corporation, it is affiliated with a common parent that directly or indirectly owns over 50 per cent of the stock by vote and value of such corporation, or
 - In case the entity is a partnership or other non-corporate entity, it is affiliated with a common parent that directly or indirectly owns over 50 per cent by value of the beneficial interest of such entity.
5. Is not an investment entity, i.e., does not generate more than 50% of its gross income from investing, reinvesting, or trading in securities, partnership interests, commodities, or any interest in such securities, partnership interests, or commodities;
 6. Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
 7. Meets the following income and asset test for the preceding calendar year, based on the fair market value or book value of the Client's assets as reflected on its balance sheet:
 - Less than 50% of its gross income constituted "passive income" (see below); and
 - Less than 50% of its assets were passive assets (meaning assets that produce or are held for the production of "passive income", see below) on a weighted average basis

To be completed by the Bank

Client No. (CIF No.)

INT. Archive:

REQ No.

For these purposes, "*passive income*" has the meaning set out in US Treasury Department Regulation 1.1472-1(c)(iv)(A) and generally includes investment income, such as dividends, interest, rents and royalties (other than certain active rents and royalties), annuities, the excess of gains over losses from the sale or exchange of the foregoing types of property, etc.

The Client expressly agrees to inform the Bank within 30 days in the event of a change in its status above, including within 60 days after any calendar year as to which the income and asset test in Section 7 above was no longer met.

Place, date

X

Signature(s) of the Company

To be completed by the Bank

Stamp