

Individual self-certification - Supporting notes

For Individual clients with a UBS banking relationship in Switzerland

Please Note

For the avoidance of doubt, the supporting notes and guidance provided are for reference purposes only and do not constitute tax advice. If you require assistance in completing this Self-Certification then you should seek qualified professional assistance.

Part 1 - Basic Information

Name of individual - Enter the full name of the individual that is the beneficial owner of the account as it appears on their passport.

Country and town of birth - Please enter the country and town/city of birth of the individual named above. Please write the name of the country in full and do not abbreviate (e.g. write United Kingdom rather than UK).

Date of Birth - Please enter the date of birth of the individual named above.

Resident / Permanent address - Enter the permanent address where the individual is resident including the postcode and country.

Mailing address - Please enter the mailing address for the individual including the postcode and country (if different from the resident address)

Part 2 - Tax Residency

Jurisdiction for tax purposes - Enter the country where the Individual is resident for the purposes of that country's income taxation. If the individual is tax resident in more than one country, please list each one separately. Information in relation to tax residency can be found on the OECD AEI Portal (<http://www.oecd.org/tax/automatic-exchange/>).

TIN - Enter the taxpayer identification number (TIN), or functional equivalent in the absence of a TIN, that the country of tax residence has issued to the individual. For the purposes of this form, an equivalent to a TIN is any unique identifying number assigned to the individual by the local tax authorities in its country of tax residence. e.g. a National Insurance Number or a Social Security Number. For further information in relation to TINs, please see the OECD AEI Portal (<http://www.oecd.org/tax/automatic-exchange/>).

No TIN available - If you are unable to provide a TIN for a jurisdiction of tax residence, please tick "TIN unavailable" and specify why there is no TIN available in the space provided (e.g. the local tax authority does not assign TINs, the individual is a minor etc.).

Confirmation of all tax residencies - Please tick this box to confirm that all residencies in which the individual named in Part 1 is resident for tax purposes have been specified in Part 2. This box must be ticked.

US Person - In relation to individuals, a US Person is any US citizen (even if residing outside the US) or resident alien of the US.

US Citizen - The term US citizen includes, amongst others, any individual born in the US unless they have renounced their US citizenship. If the individual named in Part 1 was born in the US and has subsequently renounced their US citizenship, they will be required to provide evidence to support this.

A **resident alien of the US** is an individual that is not a citizen or national of the United States and who meets either the green card test or the substantial presence test for the calendar year.

Green card test - An individual is a resident, for U.S. federal tax purposes, if they are a Lawful Permanent Resident of the United States at any time during the calendar year. An individual is a Lawful Permanent Resident of the US, if they are in possession of a US alien registration card ("Green Card") as a lawful permanent resident issued by the US Citizen and Immigration Service (USCIS), irrespective of its expiry date.

Substantial presence test - An individual is a resident, for U.S. federal tax purposes, if they are physically present in the US for at least 31 days during the current year and they were present in the US for at least 183 days during the current and 2 preceding years, according to the following formula:

$$((\text{number of days in the current year} \times 1) + [\text{number of days in the first preceding year} \times 1/3] + [\text{number of days in the second preceding year} \times 1/6]) \geq 183$$

Part 3 - Certification

Please sign and date the form in this section. In addition, please print the name of the individual signing the form and the capacity in which they are acting. By signing this section you are certifying the points below.

True, correct, and complete: You certify that the person signing the form has examined the information provided in the Self-Certification, and to the best of their knowledge and belief it is true, correct, and complete.

Change in circumstance: You agree to inform UBS if any of the information provided in this Self-Certification becomes incorrect or invalid due to changes in circumstances within 30 days of the change. In the event that this change causes the form to be invalid, you will provide a new Self-Certification.

Capacity to sign: You confirm that the person signing this form has the capacity to sign for the individual named in Part 1 of this form that is the beneficial owner of the account. In addition, if requested by UBS, you will provide evidence of the person's authority to sign on behalf of the beneficial owner.

Information disclosure: You acknowledge that UBS may share details provided on this form with other UBS affiliates and the relevant competent authorities as per regulatory requirements. Generally, the term relevant competent authorities refers to either the local tax authorities (under a Model 1 IGA and AEI) or the US tax authorities (under the Final US Regulations or a Model 2 IGA). Due to local law in certain jurisdictions it may be necessary for UBS to collect a waiver in order to disclose account details. Where this is the case, you agree to provide any such waiver as provided by UBS to allow the beneficial owner's account details to be shared with the relevant competent authorities for regulatory purposes.