

Individual self-certification - Supporting Notes

General Notes

The Individual self-certification form is composed of three parts, each of which must be duly completed by the individual completing the form.

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 city 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.

Residence / Permanent address: Enter the permanent address where the individual is resident for tax purposes including the street, city, postcode and country.

Mailing address: Please enter the mailing address for the individual including the street, city, 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. Please disregard any tie-breaker rules under applicable Double Tax Treaties.

TIN: Enter the Tax Identification Number (TIN), or a functional equivalent in the absence of a TIN, issued by the individual's country of tax residence. A TIN is a unique number (or a combination of letters, numbers and/or special characters), in a specified format, assigned by a jurisdiction's local tax authorities to identify individuals for tax purposes. In this form, a functional TIN equivalent is any high integrity identifier assigned to the individual by 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 link to the OECD AEI Portal on ubs.com/aei.

Reason for no TIN: If you are unable to provide a TIN (or a functional TIN equivalent) for a jurisdiction of tax residence, please select the appropriate reason (A, B or C) for no TIN.

- Reason A: the jurisdiction in which you are tax resident does not issue TINs to its residents.
- Reason B: the jurisdiction in which you are tax resident does not require a TIN to be collected.
- Reason C: you are otherwise unable to obtain a TIN or a functional TIN equivalent.

If you selected Reason C, you must explain why a TIN cannot be obtained. Please provide a detailed explanation to support your selection.

Citizenship or Residence by Investment (CBI/RBI) Scheme Information: Citizenship or Residence by Investment refer to the government programs offered by some jurisdictions that grant citizenship or residence rights to foreign individuals in exchange for a substantial investment in the country. In the context of Automatic Exchange of Information in Tax Matters (AEI), the OECD has identified these programs as potential tools for AEI avoidance and tax evasion, particularly when they are used to obtain tax residency in low- or no-tax jurisdictions without actual substantial presence or activity in the jurisdiction.

Complete this section only if the sole jurisdiction of tax residency is a jurisdiction offering a potentially high-risk citizenship or residence by investment (CBI/RBI) scheme.

Please select one of the options to indicate whether the jurisdiction of your tax residency is claiming through a CBI/RBI scheme. You must complete this section by selecting the box that applies to your situation.

For example, the Cyprus Residency by Investment, the United Arab Emirates Residency by Investment, and the Malta Individual Investor Programme are recognized by the OECD as CBI/RBI schemes. The current list of the OECD CBI/RBI scheme is available on ubs.com/aei.

U.S. Person Information: In relation to individuals, a U.S. Person is any U.S. citizen (even if residing outside the U.S.) or resident alien of the U.S. If the individual is a U.S. Person, please enter the individual's U.S. TIN.

- U.S. Citizen - the term U.S. citizen includes, amongst others, any individual born in the U.S. unless they have renounced their U.S. citizenship. If the individual named in Part 1 was born in the U.S. and has subsequently renounced their U.S. citizenship, they will be required to provide evidence to support this.
- A resident alien of the U.S. 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 U.S., if they are in possession of a U.S. alien registration card ("Green Card") as a lawful permanent resident issued by the U.S. 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 U.S. for at least 31 days during the current year and they were present in the U.S. for at least 183 days during the current and 2 preceding years, according to the following formula: $([\text{number of days in the current year} \times 1] + [\text{number of days in the first preceding year} \times 1/3] + [\text{number of days in the second preceding year} \times 1/6]) \geq 183$

A U.S. Person must provide, in addition to Individual self-certification, a completed Form W-9.

Part 3 - Certification

Please sign and date the form in this section. In addition, print your name and indicate the capacity in which you are acting (if the form is signed by the beneficial owner of the account). By signing this section, you are certifying the points below.

True, correct, and complete: You certify that the you have 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 60 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 you have the capacity to sign for the individual named in Part 1 of this form if you are not the beneficial owner of the account. In addition, if requested by UBS, you will provide evidence of the your 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, AEI and CARF) or the US tax authorities (under the 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.
