Banking relationship

Self-certification to confirm the Tax Residence of a Beneficial Owner (natural person)

for the purpose of the Automatic Exchange of Information (AEI) and the Crypto Asset Reporting Framework (CARF)

The OECD Common Reporting Standard (CRS) and Crypto-Asset Reporting Framework (CARF), as well as the applicable Swiss regulations, require UBS Switzerland AG ("UBS") to collect and report (where applicable) certain information about its clients and their financial accounts (under CRS) as well as their transactions with Relevant Crypto-Assets[1] (under CARF), if any.

Instructions

- Please fill in this form if you are a Beneficial Owner[2] of an account where the account holder is an individual (natural person) or if you are a Beneficial Owner of an account where the account holder is an entity acting in a fiduciary capacity (disregarded entity).
- This form may not be used for entities as Beneficial Owner. Please submit the "AEI/CARF/FATCA Self-certification to confirm the Tax Residence and Classification of the Beneficial Owner (entity)" instead.
- This form may not be used for controlling persons of an entity. Please submit the "Self-certification to confirm the Tax Residence of the Controlling Person of an entity (natural person)" instead.
- UBS does not provide legal or tax advice. If you have questions about how to complete this form or about how to determine your tax residence(s), please contact your legal or tax adviser or the relevant tax authorities. You can also find further information on the OECD Automatic Exchange of Information portal and on www.ubs.com/aei-ch (where you can also find a link to the OECD portal).

Account holder[3]

Entity / Last name, First name (hereinafter the Client)

Beneficial Owner

Note: A separate form must be completed for each Beneficial Owner

Last name

First name

Date of birth (dd.mm.yyyy)

Tax Residence(s)
The determination of a person's Tax Residence is based on the tax laws of any relevant jurisdiction. The domestic tax laws of any relevant jurisdiction define the conditions under which an individual (a natural person) has to be treated as fiscally resident and consequently is subject to full tax liability. In general, an individual (a natural person) should be treated as tax resident in any jurisdiction in which he is subject to tax by reason of his domicile, residence, or a similar criterion. All Tax Residences must be listed, including those that are disregarded under any double tax treaty tiebreaker rules[4].

Please complete the following to confirm all Tax Residences and applicable Taxpayer Identification Numbers (TINs) of the Beneficial Owner.

Please list each jurisdiction separately below and provide the full name of the jurisdiction (abbreviations cannot be accepted) and the corresponding TIN(s).

Tax Residence

TIN[5]

If TIN is not provided, please specify the reason.

☐ The jurisdiction of residence for tax purposes is Switzerland **or** does not issue TINs to its residents (65144).

☐ Otherwise unable to provide a TIN (66153). Please specify (mandatory):

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Tax Residence **TIN**[5]

If TIN is not provided, please specify the reason.

☐ The jurisdiction of residence for tax purposes is Switzerland **or** does not issue TINs to its residents (65144).

☐ Otherwise unable to provide a TIN (66153). Please specify (mandatory):

Tax Residence **TIN**[5]

If TIN is not provided, please specify the reason.

☐ The jurisdiction of residence for tax purposes is Switzerland **or** does not issue TINs to its residents (65144).

☐ Otherwise unable to provide a TIN (66153). Please specify (mandatory):

Acknowledgment and confirmation

1. If the Beneficial Owner declared only one Tax Residence above, which he has acquired under a Citizenship by Investment (CBI) or Residence by Investment (RBI) scheme in a jurisdiction listed under www.ubs.com/aei-ch, he confirms that this is indeed his only Tax Residence, having considered:
   - Whether he has residence rights in any other jurisdiction(s),
   - His physical presence of more than 90 days in any other jurisdiction(s) during the previous year, and/or
   - Any personal income tax returns that he filed during the previous year in any other jurisdiction(s).

2. If the residence address of the Beneficial Owner is not in the same jurisdiction as the Tax Residence(s) listed above, it is due to his status as, e.g. a diplomat, student, teacher, trainee, intern, or other (please specify: _____)
   UBS can rely on additional documentation provided to evidence such status (e.g. a copy of a diplomatic passport or an appropriate visa).

3. If the jurisdiction of residence stated in any passport or other identification document of the Beneficial Owner provided is not in the same jurisdictions as the tax residence(s) listed above, he confirm that the jurisdiction of residence stated in the passport or other identification document is outdated and thus no longer reflects his jurisdiction of residence accurately or it is not accurate for a different reason, other than one of the reasons cited above (please specify: _____)

4. The relevant information contained in other documents held by UBS, including but not limited to residence address, form an integral part of this self-certification.

5. The Beneficial Owner is tax resident only in the jurisdiction(s) he has listed above and in no other jurisdiction.

6. If any Tax Residence listed above is outside of Switzerland, the information contained in this form and relevant information regarding the above mentioned banking relationship held by UBS (including the account balance or value and the total amount of any payments of dividends, interest, other income and gross proceeds made or credited to the account) and transactions with Relevant Crypto-Assets, if any, may be reported by UBS to the Swiss Federal Tax Administration.

7. The Swiss Federal Tax Administration will exchange such information with the tax authorities of the jurisdiction(s) listed above as Tax Residence(s) of the Beneficial Owner if those jurisdictions have entered into an agreement to exchange information about financial accounts and/or transactions with Relevant Crypto-Assets. A list of such agreements may be found under: www.ubs.com/aei-ch.

8. The Client undertakes to inform UBS of any change in circumstance relevant to the information contained in this form or other documents held by UBS within 30 days, including but not limited to any future change of residence address or jurisdiction of Tax Residence of the Beneficial Owner. Until receipt of such information UBS may rely on the accuracy of the information provided herein.

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Declaration and Signature(s)

By signing this form, the Client and the Beneficial Owner declare that, to the best of their knowledge and belief, all statements made and confirmations given in this form are true, correct and complete.

Place	Date	Signature of the Beneficial Owner
Place	Date	Signature(s) of the Client

Based on art 35 of the Federal Act on the International Automatic Exchange of Information in Tax Matters ("AEOI Act") willfully providing false information or neglecting to inform about changes relevant to the information contained above may be subject to a fine.

[1] A "Relevant Crypto-Asset" is typically a digital representation of value that relies on a cryptographically secured distributed ledger (e.g. blockchain) to validate and secure transactions.
[2] The term "beneficial owner" for CRS / CARF means the natural person who, from an economic point of view, ultimately owns the assets deposited with the bank and is documented with Form A under Swiss CDB rules.
[3] The singular form also includes the plural, and all masculine terms referring to persons refer to persons of both genders.
[4] In general, the sole fact that an individual receives income from sources or capital situated within a particular jurisdiction (e.g. due to real estate ownership, employment or investments in a partnership) is not sufficient to qualify as a tax resident in that jurisdiction for AEI purposes. In cases where an individual is tax resident in more than one jurisdiction under applicable domestic tax laws and there is a double tax treaty between such jurisdictions, the tiebreaker rules may solve such double residence case for income tax purposes. However, they must not be considered in determining a person's Tax Residence for AEI and CARF purposes. Instead, all jurisdictions where a person is resident according to the domestic tax laws must be listed on this form.
[5] The term "TIN" means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters and/or numbers assigned by a jurisdiction to an individual or an entity and used to identify the individual or entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

For internal bank use only Signature(s) verified / Signed in my presence

OU-Ref. Signature

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Important information regarding Automatic Exchange of Information for clients with a banking relationship in Switzerland

This document is intended to inform you as required under Articles 14 and 14a of the Swiss Federal Act on the International Automatic Exchange of information in Tax Matters (AEI Act).

How do CRS and CARF work?
UBS Switzerland AG (UBS) is a reporting Swiss financial institution and a Swiss reporting crypto-asset service provider in accordance with the AEI Act, which is the legal basis for implementing the OECD's Common Reporting Standard (CRS) and Crypto-Asset Reporting Framework (CARF) in Switzerland.

The applicable rules require UBS to:
- Identify clients who hold financial accounts (so-called "account holders") and are reportable persons and/or have one or more controlling persons who are reportable persons, and report them to the Federal Tax Administration (FTA), including information about their financial account (under CRS), and
- Identify clients that make transactions with Relevant Crypto-Assets (so-called "users") and are reportable persons and/or have one or more controlling persons who are reportable persons, and report them to the FTA, including information about their transactions with Relevant Crypto-Assets (under CARF).

CRS applies to both accounts held by natural persons and accounts held by entities. If an account is held in a fiduciary capacity by a natural person or an entity that is not a financial institution on behalf of or for the account of a third party, that third party or the beneficial owner is deemed the account holder for CRS purposes. Similarly, such third party or beneficial owner would be deemed the user for CARF purposes, if transactions with Relevant Crypto-Assets are made on their behalf, unless the person acting in a fiduciary capacity qualifies as a reporting crypto-asset service provider.
A reportable person is a natural person or an entity resident for tax purposes in a jurisdiction with which Switzerland has agreed to exchange CRS and/or CARF information (i.e. reportable jurisdictions). UBS is required to report annually to the FTA information on account holders and users that are reportable persons and/or have one or more controlling persons who are reportable persons. After receiving this information, the FTA exchanges it with the reportable person's jurisdiction of residence. Information is only exchanged with reportable jurisdictions. To see the list of reportable jurisdictions for CRS and CARF purposes, please visit www.ubs.com/aei-ch.

What will be reported and exchanged?
The reportable information includes the account holder's, user's and/or controlling person's personal data (name, address, jurisdiction(s) of tax residence, date of birth, TIN), the name and identification number of UBS, and
- Under CRS: Account information such as the account number, aggregate balance or value of the account at the end of the year, investment income including total gross amount of interest, dividends or other income and total gross proceeds from sales or redemptions, and/or
- Under CARF: Information about transactions with Relevant Crypto-Assets such as the name of the Relevant Crypto-Asset, transaction type, amount or value, number of transactions and number of Relevant Crypto-Asset units affected.

For what purpose will this information be used?
Generally, the information exchanged may only be made available to the tax authorities of the account holder's, user's and/or controlling person's jurisdiction(s) of tax residence and may only be used for tax purposes. In principle and within the statutory framework, it is prohibited for the account holder's, user's and/or controlling person's jurisdiction(s) of tax residence to forward this information to another jurisdiction or to make it available to a person or authority that is not responsible for handling or supervising taxation. The information must be treated as confidential.

What are your rights?
You have the following rights under the AEI Act and the Swiss Federal Act on Data Protection (FADP):

Vis-à-vis UBS:
- You are entitled to the full extent of legal protection offered by the FADP. In particular, you have the right to request what information UBS has collected about you and will be reported to the FTA.
- UBS provides yearly CRS/CARF statements upon request. The statement lists the information which has been reported to the FTA. It must be noted that information collected and reported in accordance with CRS and/or CARF differs from your tax relevant information.
- You are also entitled to request that incorrect data in our systems be corrected.

Vis-à-vis the FTA:
- Vis-à-vis the FTA you have the right to access information. You are entitled to request that incorrect data resulting from errors in the exchange process be corrected.
- If the exchange of information were to result in disadvantages for you that are not permissible due to a lack of constitutional guarantees, your rights are set out in Article 25a of the Federal Act on Administrative Procedure.
- You do not have the right to access FTA records. This means that you do not have the right to block the disclosure of personal details vis-à-vis the FTA. In addition, you are neither entitled to have the lawfulness of forwarding information outside Switzerland reviewed nor to demand the blocking of any unlawful forwarding and/or the destruction of data processed without a sufficient legal basis.

What happens if you do not provide a self-certification?
If you do not provide a self-certification, UBS must report you to the FTA based on the information in its possession. In addition, if you do not provide a valid self-certification within the timelines specified by UBS, UBS may be legally required to either refrain from carrying out transactions with Relevant Crypto-Assets on your behalf until a valid self-certification is provided, or terminate the relationship.

What do you need to know?
If, in the capacity as contracting partner of UBS, you are not the account holder for CRS purposes or not the user for CARF purposes (see «How do CRS and CARF work?»), or if you are an entity for which UBS is required to identify and report one or more controlling persons, we kindly ask you to forward copies of this document to all relevant persons.

Please remember that CRS and CARF reporting through UBS does not replace your duty to file tax returns with the tax authorities in your jurisdiction(s) of residence.

If you have concerns about your tax obligations please consult your legal or tax advisor. UBS does not provide legal or tax advice.

Learn more about CRS and CARF at www.ubs.com/aei-ch.

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