



Withholding Statement/Written Agreement for Foreign (non-U.S.) Partnerships and Foreign (non-U.S.) Simple/Grantor Trusts

"Bank"/QI refers hereafter to VP Bank AG.

According to Section 4.05. of the QI-Agreement this Withholding Statement/Written Agreement must be provided prior to a payment from a U.S. source and is part of the banking service contract between the Bank and the Account Holder. Section 4.05. of the QI-Agreement applies when none of the partners or beneficiaries or owners is (i) a U.S. person, (ii) an intermediary or Flow-Through-Entity or (iii) subject to FATCA withholding and reporting. The Account Holder identified himself towards the Bank as Flow-Through-Entity providing a W-8IMY.

Account number:

Name of Account Holder:

Registered address:

Country of domicile:

1. Summary of the Partners (P), Owners (O) or Beneficiaries (B)

(For the details please be referred to the Annex)

No. 01
 Name of P/O/B:

No. 02
 Name of P/O/B:

No. 03
 Name of P/O/B:

No. 04
 Name of P/O/B:

The Account Holder undertakes to inform the Bank about every change in circumstances in connection with the partners, owners or beneficiaries of the structure (e.g. new entry, succession or retirement) and their status as U.S. person, Intermediary or Flow-Through-Entity as soon as possible but at the latest three weeks after its occurrence. The Account Holder further undertakes to document the Bank in connection with those changes of the partner, owner or beneficiary correspondingly.

2. Applicable withholding rates

According to Section 4.05. a QI must allocate payments to the partner, beneficiary or owner subject to the highest rate of withholding, which is:

Name of P/O/B:

Country of residence:

U.S. withholding rate: % for

(note: Default value - adjustment by client necessary i.a.) % for

..... % for

Should one or more of the partners, owners or beneficiaries as well as the partnership or trust wish to file a separate form 1042-S with the U.S. tax authority (and herewith be subject to disclosure of the partners, owners or beneficiaries identity as well as the partnership or trust identity) in order to qualify for a refund of over-withheld U.S. withholding tax, the Account Holder shall provide the Bank with the necessary information for allocation of the funds for each concerned beneficial owner no later than the request for individual filing of form 1042-S.



The Account Holder is aware that the application period for individual filing of form 1042-S expires January 31 of the year following the tax payment. The application must be submitted to the Bank in written form and must contain the relevant allocation information. It is in the Bank's sole discretion to provide such form 1042-S in such a case and only if the Bank is technically able to provide such form 1042-S with a reasonable effort.

The Account Holder is aware that the application must contain a declaration of consent stating that the beneficial owner agrees with the disclosure of his or her identity towards the U.S. tax authority.

The Account Holder is aware that the Bank will report anonymously to the issuer/s of the U.S. securities the amounts paid to the partnership or trust.

3. Written Agreement for pool reporting according to Section 4.05. of the QI-Agreement – Joint Account Treatment

The Account Holder herewith applies for the Joint Account Treatment and the respective QI-Pool Reporting and confirms that its QI-Status is not a Withholding Foreign Partnership or Trust and that its FATCA status is, according to his certifications in the W-8IMY, either:

- a Certified Deemed-Compliant FFI under the U.S. Treasury Regulations or under a Model 2 IGA,
- a Nonreporting Model 1 IGA FFI (e.g. Trustee Documented Trust) that is not treated as the equivalent of a Registered Deemed-Compliant FFI under the U.S. Treasury Regulations,
- an Exempt Beneficial Owner, or
- a NFFE

The Account Holder agrees, upon request, to make available for inspection to the QI or the QI's auditor for the purposes of the QI's compliance review under section 10 of the QI-Agreement, records that establish that it has provided the QI with documentation (together with any associated withholding statements and other documents or information) of all its partners, owners or beneficiaries.

In the event the partnership or trust fails to make available to the QI's auditor the records, documents and all other information described in paragraph 1 within 90 days after the request the QI must correct its withholding by applying a 30% withholding on U.S. source payments according to the applicable U.S. Treasury Regulations and file a corrected form 1042 and a corrected and individualized form 1042-S for each partner, owner or beneficiary, i.e. each partner's, owner's or beneficiary's identity will be disclosed to the Internal Revenue Service (IRS).

The Account Holder confirms having taken note of this prescription of disclosure and expressly agrees to it.

The Account Holder furthermore confirms that the partnership or trust informed each partner, owner or beneficiary of the trust on the QI's obligation to disclose their identity to the IRS in case of failure of providing the requested information and documents referred to in Paragraph 1 and that each partner, owner or beneficiary agreed to the disclosure under the given circumstances.

Furthermore, the partnership or trust expressly consents, and represents that it has obtained the express consent of each partner, owner or beneficiary, to the Bank filing individual forms 1042-S disclosing the identity of each partner, owner or beneficiary to the U.S. Internal Revenue Service (IRS) if any of the following situations occur:

- The Account Holder fails to supply the requested documentation within 90 days of the initial request,
- the Account Holder is a Non-Participating FFI, Registered Deemed-Compliant FFI, Participating FFI, or Reporting Model 1 or 2 FFI;
- one or more of the partners, beneficiaries or owners are subject to FATCA withholding due to being a Non-Participating FFIs or recalcitrant account holder;
- one or more of the partners, owners or beneficiaries are a U.S. person, a Flow-Through-Entity or an intermediary.

The Account Holder confirms that the aforesaid statements are to its best knowledge correct and exhaustive.

Furthermore the undersigned confirms that he is authorized to legally represent the Account Holder named on page 1 of this form.

.....
Date

.....
Signature of the signing person(s)

.....
Print name of the signing person(s)

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Annex: Details Withholding Statement

No.: 01

Name of P/O/B:

Full address:

Taxpayer Identification Number (if any):

Type of documentation provided: W-8BEN W-9²
 (Documentary evidence¹)

Status of P/O/B² Foreign person Beneficial Owner
 (Check only one box in each column) Exempt US person Intermediary
 U.S. non-exempt recipient Flow through entity

Type of recipient (P/O/B): **Code:**

U.S. Withholding Tax Rate: Dividends % Basis:

(note: Default value - adjustment by client Interest % Basis:

necessary i.a.) % Basis:

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¹ Any documentary evidence (e.g. Form W-8/Form W-9) that is provided, must constitute a listed item in the country specific „know-your-customer“ (KYC) attachment to the QI-Agreement as required in Section 5 of the QI-Agreement.
² As a general rule, a partnership, grantor trust or simple trust is not allowed to hold U.S. Securities under the Section 4.05. provisions if a U.S. person is a partner, owner or beneficiary because the Bank has to disclose the ultimate beneficial owner to the U.S. tax authorities. Furthermore, if a partner, owner or beneficiary is either a Flow-Through-Entity or intermediary, Section 4.05. is not available and the underlying partners, owners, beneficiaries or customers need to be disclosed. U.S. persons include U.S. citizens (even if double nationality), U.S. legal residents (green card holders and/or persons with substantial presence in the USA) and other U.S. taxpayers (non-U.S. citizens filing U.S. tax return jointly with U.S. spouse and/or double residence).



Annex: Details Withholding Statement

No.: 02

Name of P/O/B:

Full address:

Taxpayer Identification Number (if any):

Type of documentation provided: W-8BEN W-9²
 (Documentary evidence¹)

Status of P/O/B² Foreign person Beneficial Owner
 (Check only one box in each column) Exempt US person Intermediary
 U.S. non-exempt recipient Flow through entity

Type of recipient (P/O/B): **Code:**

U.S. Withholding Tax Rate: Dividends % Basis:

(note: Default value - adjustment by client Interest % Basis:

necessary i.a.) % Basis:

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Annex: Details Withholding Statement

No.: 03

Name of P/O/B:

Full address:

Taxpayer Identification Number (if any):

Type of documentation provided: W-8BEN W-9²
 (Documentary evidence¹)

Status of P/O/B² Foreign person Beneficial Owner
 (Check only one box in each column) Exempt US person Intermediary
 U.S. non-exempt recipient Flow through entity

Type of recipient (P/O/B): **Code:**

U.S. Withholding Tax Rate: Dividends % Basis:

(note: Default value - adjustment by client Interest % Basis:

necessary i.a.) % Basis:

¹ Any documentary evidence (e.g. Form W-8/Form W-9) that is provided, must constitute a listed item in the country specific „know-your-customer“ (KYC) attachment to the QI-Agreement as required in Section 5 of the QI-Agreement.
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Annex: Details Withholding Statement

No.: 04

Name of P/O/B:

Full address:

Taxpayer Identification Number (if any):

Type of documentation provided: W-8BEN W-9²
 (Documentary evidence¹)

Status of P/O/B² Foreign person Beneficial Owner
 (Check only one box in each column) Exempt US person Intermediary
 U.S. non-exempt recipient Flow through entity

Type of recipient (P/O/B): **Code:**

U.S. Withholding Tax Rate: Dividends % Basis:

(note: Default value - adjustment by client Interest % Basis:

necessary i.a.) % Basis:

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