VP Bank AG
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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. For clarity and legibility, the pronoun "he" is used to refer to persons of either sex.

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 holder (Client)	Client number
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.

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.

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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.

4. 1042-S Recipient Specific Reporting

☐ The Account holder herewith applies for the 1042-S Recipient Specific Reporting and 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 and the Bank filing individual forms 1042-S for each partner, owner or beneficiary.

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 authorized signatory/ies

.....
Name of the authorized signatory/ies in block letters

Annex: Details Withholding Statement

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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-8BEN-E ☐ W-8IMY

Status of P/O/B:
Check all that apply

☐ Foreign person
☐ Beneficial Owner
☐ Foreign Intermediary
☐ Foreign flow through entity
☐ U.S. Branch

Chapter 3 - Recipient Status Code[1]: ..... Code: .....
(according to Form 1042-S Reporting)

Chapter 4 - Recipient Status Code[1]: ..... Code: .....
(according to Form 1042-S Reporting)

Income allocation of the recipient: .....%[2]

If you are claiming a reduced rate of, or exemption from, withholding under an income tax treaty, please specify them on Form W-8BEN or W-8BEN-E.

[1] Please see Annex: 1042-S Recipient Status Codes
[2] Only required if Sec. 4.05 not applicable. The total must equivalent 100%.

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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-8BEN-E ☐ W-8IMY

Status of P/O/B:
Check all that apply

☐ Foreign person
☐ Beneficial Owner
☐ Foreign Intermediary
☐ Foreign flow through entity
☐ U.S. Branch

Chapter 3 - Recipient Status Code[1]: ..... Code: .....
(according to Form 1042-S Reporting)

Chapter 4 - Recipient Status Code[1]: ..... Code: .....
(according to Form 1042-S Reporting)

Income allocation of the recipient: .....%[2]

If you are claiming a reduced rate of, or exemption from, withholding under an income tax treaty, please specify them on Form W-8BEN or W-8BEN-E.

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[1] Please see Annex: 1042-S Recipient Status Codes

[2] Only required if Sec. 4.05 not applicable. The total must equivalent 100%.

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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-8BEN-E ☐ W-8IMY

Status of P/O/B:
Check all that apply

☐ Foreign person
☐ Beneficial Owner
☐ Foreign Intermediary
☐ Foreign flow through entity
☐ U.S. Branch

Chapter 3 - Recipient Status Code[1]: ..... Code: .....
(according to Form 1042-S Reporting)

Chapter 4 - Recipient Status Code[1]: ..... Code: .....
(according to Form 1042-S Reporting)

Income allocation of the recipient: .....%[2]

If you are claiming a reduced rate of, or exemption from, withholding under an income tax treaty, please specify them on Form W-8BEN or W-8BEN-E.

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[1] Please see Annex: 1042-S Recipient Status Codes

[2] Only required if Sec. 4.05 not applicable. The total must equivalent 100%.

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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-8BEN-E ☐ W-8IMY

Status of P/O/B:
Check all that apply

☐ Foreign person
☐ Beneficial Owner
☐ Foreign Intermediary
☐ Foreign flow through entity
☐ U.S. Branch

Chapter 3 - Recipient Status Code[1]:
(according to Form 1042-S Reporting) ..... Code: .....

Chapter 4 - Recipient Status Code[1]:
(according to Form 1042-S Reporting) ..... Code: .....

Income allocation of the recipient: .....%[2]

If you are claiming a reduced rate of, or exemption from, withholding under an income tax treaty, please specify them on Form W-8BEN or W-8BEN-E.

[1] Please see Annex: 1042-S Recipient Status Codes

[2] Only required if Sec. 4.05 not applicable. The total must equivalent 100%.

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Annex: 1042-S Recipient Status Codes

Chapter 3	**Status Codes**
03	Territory FI treated as U.S. Person
04	Territory FI – not treated as U.S. Person
05	U.S. branch – treated as U.S. Person
06	U.S. branch – not treated as U.S. Person
07	U.S. branch – ECI presumption applied
08	Partnership other than Withholding Foreign Partnership or Publicly Traded Partnership
09	Withholding Foreign Partnership
10	Trust other than Withholding Foreign Trust
11	Withholding Foreign Trust
12	Qualified Intermediary
13	Qualified Securities Lender – Qualified Intermediary
14	Qualified Securities Lender – Other
15	Corporation
16	Individual
17	Estate
18	Private Foundation
19	International Organization
20	Tax Exempt Organization (Section 501(c) entities)
21	Unknown Recipient
22	Artist or Athlete
23	Pension
24	Foreign Central Bank of Issue
25	Nonqualified Intermediary
26	Hybrid entity making Treaty Claim
35	Qualified Derivatives Dealer
36	Foreign Government – Integral Part
37	Foreign Government – Controlled Entity
38	Publicly Traded Partnership

Chapter 4	**Status Codes**
01	U.S. Withholding Agent – FI
02	U.S. Withholding Agent – Other
03	Territory FI – not treated as U.S. Person
04	Territory FI – treated as U.S. Person
05	Participating FFI – Other
06	Participating FFI – Reporting Model 2 FFI
07	Registered Deemed-Compliant FFI – Reporting Model 1 FFI
08	Registered Deemed-Compliant FFI – Sponsored Entity
09	Registered Deemed-Compliant FFI – Other
10	Certified Deemed-Compliant FFI – Other
11	Certified Deemed-Compliant FFI – FFI with Low Value Accounts
12	Certified Deemed-Compliant FFI – Nonregistering Local Bank
13	Certified Deemed-Compliant FFI – Sponsored Entity
14	Certified Deemed-Compliant FFI – Investment entity that does not maintain financial accounts
15	Nonparticipating FFI
16	Owner-Documented FFI
17	U.S. Branch – treated as U.S. person
18	U.S. Branch – not treated as U.S. person (reporting under section 1471)
19	Passive NFFE identifying Substantial U.S. Owners
20	Passive NFFE with no Substantial U.S. Owners
21	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
22	Active NFFE
23	Individual
24	Section 501(c) Entities
25	Excepted Territory NFFE
26	Excepted NFFE – Other
27	Exempt Beneficial Owner
28	Entity Wholly Owned By Exempt Beneficial Owners
29	Unknown Recipient
30	Recalcitrant Account holder
31	Nonreporting IGA FFI
32	Direct reporting NFFE
33	U.S. reportable account
34	Nonconsenting U.S. account
35	Sponsored direct reporting NFFE
36	Excepted Inter-affiliate FFI
37	Undocumented Preexisting Obligation
38	U.S. branch – ECI presumption applied
39	Account holder of Excluded Financial Account[1]
40	Passive NFFE reported by FFI[2]
41	NFFE subject to 1472 withholding
50	U.S. Withholding Agent–Foreign branch of FI

[1] This code should only be used if income is paid to an account that is excluded from the definition of financial account under Regulations section 1.1471-5(b)(2) or under Annex II of the applicable Model 1 IGA or Model 2 IGA.

[2] This code should only be used when the withholding agent has received a certification on the FFI withholding statement of a participating FFI or registered deemed-compliant FFI that maintains the account that the FFI has reported the account held by the passive NFFE as a U.S. account (or U.S. reportable account) under its FATCA requirements. The withholding agent must report the name and GIIN of such FFI in boxes 15d and 15e.

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