

ATTACHMENT FOR LIECHTENSTEIN (Rev. October 2024)

- 1. QI is subject to the following laws and regulations of Liechtenstein governing the requirement of the QI to obtain documentation confirming the identity of QI's account holders.**
 - (i) Law of December 11, 2008 on the Professional Due Diligence (Due Diligence Act, DDA), LLG 2009 No 47 (for updated version see SR 952.1)**
 - (ii) Ordinance of February 17, 2009 to the Due Diligence Act (Due Diligence Ordinance, DDO), LLG 2009 No. 98 (for updated version see SR 952.11)**
 - (iii) Law of October 21, 1992 on Banks and Finance Companies (Banking Act), LLG 1992 No. 108 (for updated version see SR 952.0);applicable to Banks and Finance Companies**
 - (iv) Ordinance of 22 February 1994 on Banks and Investment Firms (Banking Ordinance) LLG 1994 No 22 (for updated version see SR 952.01)**
 - (v) Act of 3 December 2020 on the Register of Beneficial Owners of Legal, LLG 2021 No. 33.**
- 2. QI represents that the laws identified above are enforced by the following enforcement bodies and QI shall provide the IRS with an English translation of any reports or other documentation issued by these enforcement bodies that are relevant to QI's functions as a qualified intermediary**
 - (i) Financial Market Authority (FMA)**
 - (ii) Court of Justice (Landgericht) based on Art. 30 DDA**
- 3. QI represents that the following penalties apply for failure to obtain, maintain and evaluate documentation obtained under the laws and regulations identified in Item 1.**

Failure to obtain, maintain and evaluate documentation obtained under the Due Diligence Act identified in Item 1 above can result in imprisonment for six months, fines and revocation of the license to operate.

- 4. QI shall use the following specific documentary evidence (and also any specific documentation added by an amendment to this Item 4 as agreed to by the IRS) to comply with section 5 of this Agreement, provided that the following specific documentary evidence satisfies the requirements of the laws and regulations identified in Item 1 above. In the case of a foreign person, QI may, instead, use a Form**

W-8 in accordance with section 5 of this Agreement. Either QI, or a banking or securities association in Liechtenstein, may request an amendment to this item 4.

(I) for natural persons:

- a) Valid passport
- b) National identity card,
- c) Driver's license with photograph.

(II) for legal persons:

- a) Copies of extracts from public registers, or
- b) Written extract from trustworthy, privately managed registers and databases.
- c) Copies of the certificate of incorporation, articles of association, or other organizational documents (if legal person is not registered)

5. QI shall follow the procedures set forth below (and also procedures added by an amendment to this items 5 as agreed to by the IRS) to confirm the identity of account holder that do not open accounts in person or who provide new documentation for existing accounts other than in person. In case of a foreign person QI may instead use a Form W-8 in accordance with Section 5 of the Agreement. Either QI, or a banking or securities association in Liechtenstein, may request an amendment to this item 5.

(I) QI shall not open an account by any means other than by establishing in person the identity of a customer through the account holder own identity documents (including through a video call with the customer, provided that the identification process complies with the video identification requirements set forth by the Financial Market Authority (FMA), except as permitted in (II), (III) and (IV) below.

(II) QI may obtain a photocopy of the specific documentary evidence listed in item 4 by mail or otherwise remotely from the account holder, provided that the photocopy has been certified as a true and correct by: a) a branch or corporate affiliate of the QI; b) another person that is a subject to equivalent know-your-customer rules and supervision c) a notary public or other public office that normally issues such certificates of authenticity, and provided that the account holder confirmed the accuracy of its content by means of a signature.

(III) QI may obtain by mail or otherwise a copy that is an exact reproduction of the specific documentary evidence listed in Item 4 from a delegate of QI provided that

- (i) the delegate has established in person the identity of the account holder and
 - (ii) has confirmed with his signature that the copies created as part of the identification and verification process match the originals or certified copies, and that the written statement required as part of identifying and verifying the identity of the beneficial owner has been obtained from the account holder or a person authorized to act on behalf of the account holder; and
 - (iii) the laws and regulations listed in item 1 permit QI to rely on documentation provided by that delegate to identify the account holder.
- (IV) For accounts opened prior to January 1, 2001, if QI was not required under its know-your-customer rules to maintain originals or copies of documentation, QI may rely on its account information if it has complied with all other aspects of its know-your-customer rules regarding establishment of an account holder's identity, it has a record that the documentation required under know-your-customer rules was actually examined by an employee, an employee of an affiliate or a correspondent bank of QI, in accordance with the know-your-customer rules, and it has no information in its possession that would require QI to treat the documentation as invalid under the rules of Section 5.10 (B) of this Agreement.