

# R

## Account/securities account opening declaration

Account/securities account no.:

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Category (where appropriate):

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Contracting partner:

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### by a Swiss lawyer/notary

I am not myself the beneficial owner of the assets deposited.

I am a lawyer/notary and am subject to the relevant cantonal and federal legislation.

I am bound by professional confidentiality in respect of the above account/securities account (Art. 321 of the Swiss Penal Code), and this account/securities account is used solely for activities as a lawyer/notary.

### by a Swiss firm of lawyers/notaries

Our firm of lawyers/notaries is not itself the beneficial owner of the assets deposited.

Individuals who are connected to our firm of lawyers/notaries are themselves lawyers/notaries and are subject to the relevant cantonal and federal legislation.

Our firm of lawyers/notaries confirms that the above lawyers/notaries are bound by professional confidentiality in respect of the above account/securities account (Art. 321 of the Swiss Penal Code), and that this account/securities account is used solely for activities as a lawyer/notary.

# R

## Escrow Accounts according to FATCA

For purposes of the agreement between Switzerland and the United States of America for Cooperation to Facilitate the Implementation of the US Foreign Account Tax Compliance Act (FATCA), the Contracting Partner confirms that the account is an escrow account that is established under §1.1471-5(b)(2)(iv) of the US Treasury Regulations in connection with:

- a court order or judgment; or,
- a sale, exchange or lease of real or personal property, and all of the following conditions are met:
  1. The account is funded solely with a down payment, earnest money, deposit in an amount appropriate to secure an obligation of one of the parties directly related to the transaction, or a similar payment, or with a financial asset that is deposited in the account in connection with the sale, exchange, or lease of the property;
  2. The account is established and used solely to secure the obligation of the purchaser to pay the purchase price for the property, the seller to pay any contingent liability, or the lessor or lessee to pay for any damages relating to the leased property as agreed under the lease;
  3. The assets of the account, including the income earned thereon, will be paid or otherwise distributed for the benefit of the purchaser, seller, lessor, or lessee (including to satisfy such person's obligation) when the property is sold, exchanged, or surrendered, or the lease terminates;
  4. The account is not a margin or similar account established in connection with a sale or exchange of a financial asset; and
  5. The account is not associated with a credit card account.

Furthermore, the Contracting Partner understands and agrees that the above mentioned account cannot be used for purchase, holding or disposition of any assets that produce (or could produce) withholdable payments<sup>1</sup>.

Date

Signature(s)

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It is a criminal offence to deliberately provide false information on this form (Art. 251 of the Swiss Penal Code, document forgery;).

This form may not be used in connection with commercial activities in the nature of financial intermediation.

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<sup>1</sup> The term „withholdable payment“ is defined in §1.1473-1(a) of the US Treasury Regulations and covers capital income from US sources such as, for example, dividends, interest or royalties including, following 31 December 2016, any gross proceeds from the sale or other disposition of any property of a type that can produce interest or dividends that are US source income (e.g. equities of US companies, bonds and investment funds from US issuers).