

## ATTACHMENT FOR FRANCE

1. QI is subject to the following laws and regulations of France governing the requirements of QI to obtain documentation confirming the identity of QI's account holders.

(i) Article 242 ter 1 and Article 57 of Annex II and Article 13 of Annex IV of the General Income Tax Code

(ii) Article 1649A of the General Income Tax Code

(iii) Anti-Money Laundering Law No. 90-614 of July 12, 1990; Decree 91-160 of February 13, 1991; Regulation 91-07 of February 18, 1991

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) Item 1(i): General Income Tax Administration

(ii) Item 1(ii): FICOBA, a department of the General Income Tax Administration

(iii) Item 1(iii): TRACFIN

3. QI represents that the following penalties apply to failure to obtain, maintain, and evaluate documentation obtained under the laws and regulations identified in item 1 above.

(i) Item 1(i): 80 percent of the sums referred to in Article 242 ter 1, in the event they have not been reported to the Tax Authorities (capped at FF 5,000 if it relates to a first infringement and if the Public Treasury has not suffered any loss)

(ii) Item 1(ii): FF 100 per omission or inaccuracy, with a minimum of FF 1,000 per omitted, incomplete or inaccurate document

(ii) Item 1(iii): initiation of disciplinary proceeding

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 France, may request an amendment of this item 4.

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(i) For natural persons:

- (a) Passport
- (b) National identity card
- (c) French residence permit
- (d) Certificate issued by the Tax Administration

(ii) For legal persons:

- (a) Copies of the certificate of incorporation, articles of association, or other organizational documents, or
- (b) Copies of extracts from public registers
- (c) Certificate issued by the Tax Administration

5. QI shall follow the procedures set forth below (and also any procedures added by an amendment to this item 5 as agreed to by the IRS) to confirm the identity of account holders that do not open accounts in person or who provide new documentation for existing accounts other than in person. 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 France, 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's own identity documents, except as permitted in (ii), (iii) and (iv) below.

(ii) QI may obtain by mail or otherwise a copy that is an exact reproduction of the specific documentary evidence listed in item 4 above from another person that is subject to know-your-customer rules that have been approved by the IRS for purposes of qualified intermediary agreements, provided that the laws and regulations listed in item 1 permit QI to rely on the other person to identify the account holder.

(iii) QI may obtain a photocopy of the specific documentary evidence listed in item 4 by mail or otherwise remotely from the account holder or a person acting on behalf of the account holder, provided that the photocopy has been certified as a true and correct copy by a person whose authority to make such certification appears on the photocopy, and provided that the laws and regulations listed in item 1 permit QI to rely on the certified photocopy to identify the account holder.

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- (iv) (a) QI may obtain by mail or otherwise a copy that is an exact reproduction of the specific documentary evidence listed in Item 4 from an affiliate of QI or a correspondent bank of QI, provided that the affiliate or correspondent bank has established in person the identity of the account holder and the laws and regulations listed in Item 1 permit QI to rely on documentation provided by that affiliate or correspondent bank to identify the account holder.
- (b) 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 the know-your-customer rules was actually examined by an employee of QI, or an employee of an affiliate of QI 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.