

QI ATTACHMENT FOR THE NETHERLANDS
(Version August 2013)

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

(i) Money Laundering and Terrorism Financing (Prevention) Act 2008.

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) Dutch Central Bank ("De Nederlandsche Bank").

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.

Failure to obtain, register and evaluate documentation obtained under the Identification (Financial Services) Act 1993, as amended by Act of 16 May, 2002 can result in imprisonment for 2 years or a fine, forfeiture of assets, closing down of all or part of a company and revocation of its 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 the Netherlands, may request an amendment of this item 4.

(1) For natural persons:

- (a) Passport,
- (b) Travel Document for Refugees (models NLVLP-02/03/04),
- (c) Travel Documents for Aliens (models NLVRP-02/03/04),
- (d) European Identity Card,
- (e) Dutch driving license,
- (f) The following documents issued to alien residents of the Netherlands under the Aliens Act:
 - (i) Vergunning tot vestiging,
 - (ii) Toelating als vluchteling
 - (iii) Verblijf voor onbepaalde duur,
 - (iv) Verblijfskaart van een onderdaan van een lidstaat der Europese Unie (EU),
 - (v) Vergunning tot verblijf,
 - (vi) Voorwaardelijke vergunning tot verblijf, or
 - (vii) W document;

or

- (i) The following documents issued to alien residents of the Netherlands under the Aliens Act 2000 (effective as of 1 April, 2001):
 - (i) Verblijfsvergunning regulier voor bepaalde tijd,
 - (ii) Verblijfsvergunning regulier voor onbepaalde tijd,
 - (iii) Verblijfsvergunning asiel voor bepaalde tijd,
 - (iv) Verblijfsvergunning asiel voor onbepaalde tijd,
 - (v) Verblijfskaart van een onderdaan van een lidstaat der EU of van de Europese Economische Ruimte, or
 - (vi) W document.

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- (2) For legal persons:
- (a) For Dutch legal persons or foreign legal persons established in the Netherlands:
 - (i) an authenticated extract from the register of the Chamber of Commerce and Industry with which it is registered, or
 - (ii) a deed drawn up by a Dutch civil law notary.
 - (b) For non-Dutch legal persons not established in the Netherlands:
 - (i) an authenticated extract from the official trade register of the country where the legal person's registered office is located, or
 - (ii) a certificate drawn up by a civil law notary or another official independent of the legal person in that state, who can provide adequate guarantee of the reliability of the certificate on the basis of his function.
- (3) For legal persons governed by public law:
- (a) For Dutch legal persons:
 - (i) a certificate from a Dutch administrative authority, or
 - (ii) a deed drawn up by a Dutch civil law notary.
 - (b) For non-Dutch legal persons:
 - (i) a certificate from the competent foreign authority, or
 - (ii) a certificate drawn up by a civil law notary or another official independent of the legal person in that state, who can provide adequate guarantee of the reliability of the certificate on the basis of his function.
- (4) For religious associations, independent parts thereof or bodies to which they are affiliated, without prejudice to item 4 (2):
- (i) a certificate, issued by the organisation of which the religious association, independent part thereof or body is a member, or
 - (ii) a certificate, issued by the religious association or body, if the religious association, independent part thereof or body is not a member of any organisation.

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 the Netherlands, 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), (iv), (v) and (vi) 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.

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(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.

(iv) QI may obtain a copy 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 first payment to the account of the account holder is carried out through an account opened in the account holder's name with a financial institution established in a member state of the European Union or the European Economic Area, which has a license issued by the competent authority in the said member state entitling it to engage in its operations,
or in a state outside the European Union or the European Economic Area designated by the Dutch Minister of Finance under the Identification (Financial Services) Act.

(v) QI may, in accordance with the Identification (Financial Services) Act, open an account without establishing the identity of the account holder if the account holder is

- (i) a credit institution, provider of investment services, investment fund or insurance company licensed under Dutch law, or
- (ii) a credit institution, undertaking for collective investment in transferable securities or insurance company licensed under the law of one of the member states of the European Union, or
- (iii) a natural or legal person, affiliated to a stock exchange, member of the International Federation of Stock Exchanges, and established in Argentina, Aruba, Australia, Bahrain, Brasil, Canada, Hong Kong, Japan, Yemen, Kuwait, Mexico, the Netherlands Antilles, New Zealand, Qatar, Saudi Arabia, Singapore, Turkey, the United Arab Emirates, the United States of America or Switzerland.

(vi) (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.