



## Declaration Automatic Exchange of Information and FATCA

**Contract no.**

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**Policyholder's personal data**

Company

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Street, no.

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Postcode, place

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**Self-disclosure of tax domicile for common reporting standard CRS and FATCA**

**Section 1 - Identification of policyholder**

Name of policyholder \_\_\_\_\_  
Legal form \_\_\_\_\_  
Sector/purpose \_\_\_\_\_  
Company headquarters \_\_\_\_\_  
Street and house number \_\_\_\_\_  
Additional address line \_\_\_\_\_  
Place \_\_\_\_\_ Country \_\_\_\_\_

**Section 2 - Information regarding tax domicile in accordance with CRS and FATCA**

The abovementioned legal entity has its tax domicile in the following countries:

1. Tax domicile \_\_\_\_\_  
Associated Taxpayer Identification Number (TIN<sup>1</sup>) \_\_\_\_\_  
2. Tax domicile \_\_\_\_\_  
Associated Taxpayer Identification Number (TIN) \_\_\_\_\_  
3. Tax domicile \_\_\_\_\_  
Associated Taxpayer Identification Number (TIN) \_\_\_\_\_

- One or more TINs cannot be supplied. Please indicate the specific reasons in section 5.1.
- There are additional tax domiciles in other countries. They are included as a formless attachment (including TIN).

<sup>1</sup> For Switzerland, the TIN serves as the tax identification number for companies. It can be viewed at uid.admin.ch. If there is no UID available, for instance in the case of simple or general partnerships, the reason is to be indicated in section 5.1. The provision of a Swiss tax identification number is optional. At <https://search.oecd.org/> the OECD publishes information on what is to be used as a TIN in countries participating in the CRS. The list is not definitive and is constantly updated.





**Section 3 - Details on legal entity<sup>2</sup>**

The above legal entity

- is an active legal entity - *If applicable, please go straight to section 6 - Signatures.*  
An active legal entity earns more than 50% of its income from an active business operation (e.g. manufacturing, consulting, hospitality, other services etc.) and uses over 50% of its assets (e.g. furnishing, infrastructure, stock) for an active business operation.<sup>3</sup>
- is a passive legal entity<sup>4</sup>
  - All controlling persons are resident exclusively in Switzerland for tax purposes.<sup>5</sup>
  - *If applicable, please go straight to section 6 - Signatures.*
  - At least one of the controlling persons is bound to declare taxes outside Switzerland. **In this case please complete section 4 in full.**
- is a financial institution. If this applies, please answer points 1 and 2:
  1. In terms of CRS, the previously designated legal entity is
    - a depository or custodial institution, specified insurance company or investment entity registered in a country that participates in the CRS.  
ein Investmentunternehmen mit Ansässigkeit in einem Staat, der **not** an AIA teilnimmt.
    - In this case please complete section 4 in full.**
    - another financial institution.
  2. As regards FATCA, the previously designated legal entity is
    - a participating financial institution registered with the IRS. Please provide us with the GIIN: see point 3.
    - a financial institution that doesn't participate in FATCA.
    - an exempt beneficial owner.
    - other financial institution. Swiss Life will contact you to determine the detailed status.
  3. The legal entity's GIIN is:
- None of the abovementioned statuses applies. Swiss Life will contact you.
- The status of the legal entity in relation to the CRS deviates from the FATCA status. Swiss Life will contact you.

<sup>2</sup> If there is any uncertainty over status, please consult a qualified tax advisor. For information of a more general nature, please contact your Swiss Life advisor.

<sup>3</sup> The following types of legal entity also qualify as active:

- A legal entity whose equities are regularly traded on a recognised stock exchange or the legal entity is connected to a legal entity whose equities are regularly traded on a recognised stock exchange;
- National entities, international organisations etc.;
- Charitable institutions exempt from tax;
- Other active legal entities.

<sup>4</sup> A passive legal entity is any entity which is neither an active legal entity nor a financial institution.

<sup>5</sup> This category may not be chosen if, for example, a person is resident in Switzerland for tax purposes but is also a US person (due to owning a green card, for example). Property ownership by a controlling person outside Switzerland does not count as being outside Switzerland for tax purposes within the meaning of this declaration.





**Section 4 - Determining the controlling persons**

If the policyholder is

- a passive legal entity with at least one controlling person with at least one country of residence outside Switzerland for tax purposes, or
- an investment company based in a country that does **not** participate in the CRS,

the controlling persons are to be informed if their residence for tax purposes is not (or not exclusively) in Switzerland. Moreover, the tax self-declaration for natural persons must be completed and enclosed for every controlling person not exclusively resident in Switzerland for tax purposes.

The following persons are controlling persons through the legal entity described above:

**Controlling Person 1**

Last name \_\_\_\_\_ First name \_\_\_\_\_

Date of birth \_\_\_\_\_ Nationality \_\_\_\_\_

Street/No.: \_\_\_\_\_

Place of residence, country \_\_\_\_\_

- Share of over 25% in the capital or voting rights of the legal entity
- Share of over 25% in the earnings of the legal entity
- Exercising control over the legal entity in another way
- Managing the legal entity
- other type of control, please specify: \_\_\_\_\_

**Controlling Person 2**

Last name \_\_\_\_\_ First name \_\_\_\_\_

Date of birth \_\_\_\_\_ Nationality \_\_\_\_\_

Street/No.: \_\_\_\_\_

Place of residence, country \_\_\_\_\_

- Share of over 25% in the capital or voting rights of the legal entity
- Share of over 25% in the earnings of the legal entity
- Exercising control over the legal entity in another way
- Managing the legal entity
- other type of control, please specify: \_\_\_\_\_





**Controlling Person 3**

Last name \_\_\_\_\_ First name \_\_\_\_\_

Date of birth \_\_\_\_\_ Nationality \_\_\_\_\_

Street/No.: \_\_\_\_\_

Place of residence, country \_\_\_\_\_

- Share of over 25% in the capital or voting rights of the legal entity
- Share of over 25% in the earnings of the legal entity
- Exercising control over the legal entity in another way
- Managing the legal entity
- other type of control, please specify: \_\_\_\_\_

There are other controlling persons. The information pertaining to these persons is added as an informal attachment with the tax self-declaration for natural persons.

**Section 5 - Miscellaneous**

If there is no tax identification number, please give reasons why:

**Section 6 - Signatures**

**A. Self-disclosure FATCA Switzerland**

**By signing we declare that**

- we give our irrevocable consent to information from this contract and other contractual relationships with Swiss Life being reported in accordance with the company's status as a reporting institution to the US tax authorities, to the extent that such contracts are subject to reporting requirements under FATCA or can be treated as being subject to reporting requirements;
- we will inform Swiss Life within 30 days if a change in circumstances affects the declared status of the contracting party or the controlling persons of the contracting party notified to Swiss Life as a US person under FATCA. We hereby give our consent to Swiss Life undertaking any further investigations and undertake to actively cooperate with such investigations;
- we have acknowledged that Swiss Life will inform the US tax authorities by naming and providing details of the corresponding values, if in future there are reasons to suspect that the contracting party or controlling persons of the contracting party notified to Swiss Life have the status of "US person" and we fail to provide the requested documents to Swiss Life to refute this status.



**B. Self-disclosure CRS Switzerland**

**By signing we declare that**

- we acknowledge that information pertaining to this contract and other contractual relationships with Swiss Life in terms of its status as a reporting financial institution is reported to the Federal Tax Administration, to the extent that such contracts must be reported according to the Federal Law governing the automatic international exchange of information in tax matters ("AIA-Gesetz") or can be treated as being subject to reporting requirements;
- we will inform Swiss Life within 30 days if a change in circumstances has consequences for the declared tax residence of the contracting party or of the controlling persons of the contracting party reported to Swiss Life under the AEOI law. We hereby give our consent to Swiss Life undertaking any further investigations and undertake to actively cooperate with such investigations.
- We hereby acknowledge that the following explanations submitted for this insurance application to Swiss Life regarding:
  - Name
  - Address
  - Country(ies) of residence for tax purposes
  - Tax identification number(s)
  - Controlling person(s)
  - Date of birth of controlling persons

present a self-declaration pursuant to the AEOI law in their entirety, and that we are obliged under this law to provide information for the purposes of self-declaration completely and properly and to inform Swiss Life in full and correctly if there is any change in circumstances and to provide the correct details.

**Policyholder's signature**

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Place, date

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Signature

