

## AEOI Glossary

### Account Holder

The term *Account Holder* means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of FATCA and AEOI, and such other person is treated as holding the account. In the case of a banking relationship of a trust, the trust is the Account Holder for FATCA and AEOI purposes and not the trustee.

### Country of residence for tax purposes

Generally, an individual is resident for tax purposes in a country if, under the laws of that country (including tax conventions), he/she pays or should be paying tax therein by reason of his/her domicile, residence, or any other criterion of a similar nature (i.e. full tax liability), and not only from sources in that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes.

### Reportable Account

The term *Reportable Account* means an account held by one or more Reportable Persons or by a Passive NFE (or a Professionally Managed Investment Entity in a Non-Participating Jurisdiction) with one or more Controlling Persons that is a Reportable Person, provided it has been identified as such pursuant to the applicable AEOI due diligence procedures.

### Reportable Jurisdiction

The term *Reportable Jurisdiction* means a country (i) with which Switzerland has an agreement in place pursuant to which Switzerland is obliged to provide the information about the residents of that country and their accounts (Reportable Accounts), and (ii) which is identified in the following list:

<https://www.sif.admin.ch/sif/en/home/themen/internationale-steuerpolitik/automatischer-informationsaustausch.html>.

### Reportable Person

The term *Reportable Person* means a person that is resident for tax purposes in a Reportable Jurisdiction under the tax laws of such jurisdiction other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a Related Entity of a corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution.

### TIN

The term *TIN* means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an entity and used to identify the individual or entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found on the OECD AEOI Portal (<http://www.oecd.org/tax/automatic-exchange/>).