

ATTACHMENT FOR JAPAN (Rev. March 2024)
(2) Japanese Securities Dealers

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

- (i) Articles of Japan Securities Dealers Association (JSDA)
- (ii) Articles 4 and 8 of the Law for Prevention of Transfer of Criminal Proceeds and Article 6 and 7 of its Enforcement Regulations
- (iii) Article 15 of the Immigration Control and Refugee Recognition Act Supplementary Rule

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) JSDA
- (ii) Financial Services Agency, Ministry of Justice and National Police Agency

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

- (i) Item 1(i): fines, suspension and/or limitation or termination of membership
- (ii) Item 1 (ii):
 - (a) For natural persons:
Imprisonment of up to two years, and/or fine of up to 3 million yen.
 - (b) For legal persons:
Fine of up to 300 million yen.

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 law 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 securities association in Japan, may request an amendment of this Item 4.

- (i) For natural persons:
 - (a) Individual Number Card;
 - (b) Driver's license;
 - (c) Certificate of driving record;
 - (d) Passport;
 - (e) Copy of supplementary family register;
 - (f) Copy of the resident card;
 - (g) Certificate of the matters noted in the resident card;
 - (h) Basic resident register card with photo;
 - (i) Certificate of moving out;

- (j) Certificate of seal impression;
- (k) Health insurance cards issued under the Japanese Universal Health Insurance coverage system, including:
 - i. Seaman's Insurance Card (issued under Seamen's Insurance Law)
 - ii. Mutual Benefit Society Card (issued under applicable Law on Mutual Benefit Society)
 - iii. National Health Insurance Card (issued under National Health Insurance Law)
 - iv. Health Insurance Card (issued under Health Insurance Law)
 - v. Insurance certificate of health-care system for people aged 75 and older
 - vi. Special insurance certificate for a day worker under Health Insurance Law
- (l) Nursing Care Insurance Card (Issued under Nursing Care Insurance Law);
- (m) Pension books issued by the government;
- (n) Welfare-benefit recipient's pocketbooks;
- (o) Certificate of child rearing allowance;
- (p) Certificate of special child rearing allowance;
- (q) Certificate of foreigner's registration, or copy of registration card, with respect to accounts opened before July 9, 2012 (limited to be regarded as Resident Card or Special Permanent Resident Certificate, with respect to accounts opened after July 9, 2012);
- (r) Resident Card;
- (s) Special Permanent Resident Certificate;
- (t) Receipt of national or local tax payment, or tax payment certificate, with respect to accounts opened before January 1, 2001.

(ii) For legal persons:

- (a) Attested copy or extract of the company register (including a copy thereof);
- (b) Certificate of seal impression;
- (c) Copy of the Articles of incorporation, Articles of Association, or regulations and constitution;
- (d) Registration information (prescribed in Article 2(1) of the Act on Provision of Information on Registration through Telecommunication Lines) received from a designated legal person prescribed in Article 3(2) of the Act;
- (e) Publicized information concerning the name and location of the head office or principal office of customer that are publicized pursuant to the provisions of Article 39 (4) of the Act on the Use of Numbers to Identify a Specific Individual in Administrative Procedures.

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 securities association in Japan, 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.
- (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.