

ATTACHMENT FOR THE REPUBLIC OF SLOVENIA

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

- (i) Prevention of Money Laundering and Terrorist Financing Act,
- (ii) Market in Financial Instruments Act,
- (iii) Rules on the Method of Forwarding Information to the Office for Money Laundering Prevention of the Republic of Slovenia,
- (iv) Rules laying down the list of equivalent third countries,
- (v) Rules laying down conditions under which a person may be considered as a customer representing a low risk of money laundering or terrorist financing,
- (vi) Rules laying down conditions to be met by a person to act in the role of a third party,
- (vii) Rules laying down conditions under which there is no obligation to report cash transaction data for certain customers,
- (viii) Rules on Performing Internal Control, Authorized Person, Safekeeping and Protection of Data and Keeping of Records of Organizations, Lawyers, Law firms and Notaries,
- (ix) Rules laying down conditions to determine and verify customer's identity by using customer's qualified digital certificate,

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) The Ministry of Finance,
- (ii) The Bank of Slovenia,
- (iii) The Securities Market Agency and
- (iv) Office for Money Laundering Prevention.

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) a fine from EUR 6.000,00 up to EUR 120.000,00 for a legal entity and

(ii) a fine from EUR 400,00 up to EUR 4.000,00 for a responsible person of a legal entity.

If money laundering occurs, the following criminal penalties may be imposed:

(i) imprisonment for a term up to 5 years,

(ii) if the money or assets are of big value, imprisonment for a term up to 8 years and fine, and

(iii) if the criminal offence is committed by a criminal group, imprisonment for a term from 1 year up to 10 years and fine.

4. QI shall use the following specific documentary evidence (and also 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 the 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 Republic of Slovenia, may request an amendment of this item 4.

(i) For a natural person:

(a) Identity Card,

(b) Passport or

(c) Driving license, and

(ii) For legal entity:

(a) original or certified documentation from the Court Register or other public register, not older than three months,

(b) extract from the register when court or other public register is being viewed by QI,

(c) original or certified documents and other business documentation for other than main statutory data except data on beneficial owner, and

(d) for the missing data statement given by a statutory representative or authorized person, except data on beneficial owner for which the statement of a statutory representative or authorized person needs to be in written,

(e) official personal identification document of the statutory representative or authorized person of the legal entity, and for the missing data other authentic document submitted by a statutory representative or an authorized person, also statement of an authorized person only,

(f) certified written authorization issued by the statutory representative for authorized person.

5. QI shall follow the procedures set forth below (and also any procedures added by 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 or 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 Republic of Slovenia, 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 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 a 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 the certified photocopy 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 the section 5.10(b) of this agreement.