

ATTACHMENT FOR SLOVAKIA

1. **QI is subject to the following laws and regulations of Act of 2, July 2008 on the Prevention of Legalization of Proceeds of Criminal Activity and Terrorist Financing and Amendments and Supplements governing the requirements of QI to obtain documentation confirming the identity of QI's account holders.**
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.**

Financial Intelligence Unit

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.**

A fine of up to

- a) **165,969 Euros for failure or breach to comply with any of the obligations under Section 10 subsection 1 to 4, 6 to 11, , Section 11 subsection 3, Section 13, Section 14 to 17 and Section 20.**
 - b) **Euros 99,581 for failure or breach to comply with any of the obligations laid down by the Act under Section 18 subsection 1, Section 19 subsection 2 to 4, Section 21, Section 21 subsection 1 to 4, section 30 subsection 1 ans 2.**
 - c) **Euros 66,387 for failure or breach to comply with obligation laid down by this Act unless it is referred to in letters a or b.**
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, may request an amendment of this item 4.**

- i. **Natural persons**
 - a. **Passport**

- b. National identity card**
- c. Armed forces identity card**

ii. Legal persons

- a. Articles of incorporation**
- b. Partnership memorandum**
- c. Trust deed**
- d. Extract of public register**

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, 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.**