

ATTACHMENT FOR SWEDEN (Rev. March 2026)

1. QI is subject to the most recent version, including all amendments, of the following laws and regulations of Sweden governing the requirements of QI to obtain documentation confirming the identity of QI's account holders.

- (i) Act on Measures against Money Laundering and Terrorist Financing, SFS 2017:630, effective August 1, 2017
- (ii) Swedish Financial Supervisory Authority's Regulations and General Guidelines on Measures against Money Laundering and Terrorist Financing, FFFS 2017:11, effective August 1, 2017
- (iii) General Advice for Auditors Appointed by the Swedish Financial Supervisory Authority, FFFS 2004:10, effective July 15, 2004
- (iv) Withholding Tax Act, SFS 1970:624
- (v) Tax Procedures Act, SFS 2011:1244, effective January 1, 2012

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 function as a qualified intermediary.

- (i) Item 1(i), (ii), and (iii): The Swedish Financial Supervisory Authority
- (ii) Item 1 (iv) and (v): The Swedish Tax Agency

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) Item 1 (i) and (ii): fines and/or revocation of permit to conduct business
- (ii) Item 1 (iv) and (v): liability for withholding tax and fines

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 Sweden, may request an amendment of this item 4.

- (i) For natural persons:
 - (A) Passport
 - (B) Driving License
 - (C) National Identity Card or an ID Card issued by a government authority
 - (D) Certified Swedish SIS-branded ID Card (*Standardiseringen i Sverige maerkta identitetskort*)

- (E) Birth certificate (personbevis) for persons under the age of 18 years
- (F) BankID or other digital identification that meets the requirements of the Swedish e-ID, trust level 3

(ii) For legal persons:

- (A) Copies of the certificate of incorporation, articles of association or other organizational documents
- (B) Copies of extracts from public registers, or
- (C) BankID or other digital identification that meets the requirements of the Swedish e-ID, trust level 3

(iii) For Swedish residents or entities, a QI may rely on a record that an employee of the QI has examined one of the documents required in (i) or (ii) above for Swedish residents or entities, provided that (a) the document bears, and the QI has recorded from the document, the account holder's Personal Identity Number or Organization Number issued by a Swedish public authority, ("Number"), and (b) within a week of opening the account and once a year thereafter, the QI has confirmed the account holder's Number and other account holder information by comparing it with the information available to the QI on the register maintained by a Swedish public authority. For accounts of Swedish residents or entities that were opened before July 1, 2003, a QI need not maintain a copy or a record of documentation listed in (i) or (ii) above, provided that the QI has recorded the account holder's Number and has performed the annual confirmation described in (iii)(b) for each year covered by the QI Agreement during which the QI maintained the account.

(iv) From account holders who do not open accounts in person or existing account holders providing new documentation not in person, QI may obtain the documentary evidence listed in this item 4 (i),(ii),(iii) as permitted in the laws and regulations listed in item 1.

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) when accounts have been opened by an affiliate or correspondent bank to confirm the identity of account holders. Either QI, or a banking or securities association in Sweden, may request an amendment to this item 5.

- (i) 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 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.
- (ii) 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.