

## ATTACHMENT FOR ARGENTINA

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

- (i) Law No. 24,144 (Central Bank of the Argentine Republic Charter Law) dated September 23, 1992.
- (ii) Law No. 21,526 (Law of Financial Institutions), dated February 14, 1977.
- (iii) Law No. 25,246 (Law of Asset Laundering).
- (iv) Central Bank of the Argentine Republic Rules:
  - (a) Communiqué "A" 3,075 on current accounts.
  - (b) Communiqué "A" 3,042 on savings accounts.
  - (c) Communiqué "A" 3,043 on investments and time deposits.
  - (d) Communiqué "A" 3,094 on prevention of money laundering and other unlawful activities.
  - (e) Communiqué "A" 2,885 on identification documents in force.
  - (f) Communiqués "A" 2,402, "A" 2,627 and "A" 3,094 on anti-money laundering efforts.
- (v) Resolution 310/98 of the Argentine SEC ("Comisión Nacional de Valores") dated June 4, 1998.

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 documents issued by these enforcement bodies that are relevant to QI's functions as a qualified intermediary.

Central Bank of the Argentine Republic

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

- (i) For natural persons:
  - Willful misconduct: 2 to 10 years' imprisonment and a penalty equal to 2 to 10 times the amount of the related transaction; Government officials and professionals with a special professional license: 3 to 10 years' imprisonment.
- (ii) For legal persons:
  - Willful misconduct: 2 to 10 times the amount of the related transaction.
  - Negligence (wantonness or gross negligence): 20% to 60% of the amount of the related transaction.
  - Failure to Disclose information: \$10,000 - \$100,000.

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4. QI shall use the following forms of 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 the Agreement. Either QI, or a banking or securities association in Argentina may request an amendment of item 4.

(i) For natural persons:

- (a) National ID (DNI),
- (b) Enrollment ID (LE).
- (c) Civic ID (LC).
- (d) National Foreigners ID (DNI for foreigners).
- (e) "Cédula de identidad" (CI) issued by a competent authority of a neighboring country.
- (f) Individual Entry Card, issued by the Argentine Immigration Service (for temporary visitors).
- (g) Passport bearing a visa issued by an Argentine consular authority, except where this requirement is waived by an applicable treaty (for temporary visitors).

(ii) For legal persons:

Copies of the certificate of incorporation, articles of association, or other organizational documents.

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 Form W-8 in accordance with section 5 of this Agreement. Either QI, or a banking or securities association in Argentina, 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

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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 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 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.