

## **ATTACHMENT FOR REPUBLIC OF MAURITIUS**

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

- (i) Financial Services Act 2007
- (ii) The Securities Act 2005
- (iii) Guide to Global Business 2012
- (iv) Amendments to the Guide to Global Business 2014
- (v) Financial Intelligence and Anti-Money Laundering Act 2002
- (vi) Financial Intelligence and Anti-Money Laundering Regulations 2018
- (vii) Financial Intelligence and Anti-Money Laundering (Amendment of Schedule) Regulation 2013
- (viii) The Prevention of Corruption Act 2002
- (ix) The Prevention of Terrorism Act 2003
- (x) Anti-Money Laundering and Combatting the Financing of Terrorism Handbook 2020

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) Financial Services Commission Mauritius (FSC)
- (ii) Bank of Mauritius (BoM)

3. QI represents that the following penalties/sanctions may apply by the regulatory body for failure to obtain, maintain, and evaluate documentation obtained under the laws and regulations identified in item 1 above:

- (i) Issuance of a private warning;
- (ii) issue a public censure;
- (iii) disqualify a licensee from holding a licence;
- (iv) disqualify the officer of a licensee;
- (v) impose an administrative penalty;
- (vi) revoke a licence;
- (vii) apply to the Judge in Chambers or to any Court of Competent jurisdiction for Injunctive relief;
- (viii) apply to the Judge in Chambers for a freezing order or attachment order;
- (ix) offences relating to obligation to report and keep records and to disclosure of information prejudicial to a request may be subject to a fine not exceeding 10 million rupees and to imprisonment for a term not exceeding 5 years

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 the Republic of Mauritius, may request an amendment of this item 4.

For natural persons

(a) Verification of the identity

- National Identity cards
- Current passports
- Current driving licences

(b) Verification of the person's permanent residence address

- A document listed above;
- A recent utility bill issued;
- A recent bank or credit card statement (dated); or
- A recent bank reference or letter of introduction from (i) a financial institution that is regulated in Mauritius; (ii) a regulated financial services business which is operating in an equivalent jurisdiction or a jurisdiction that complies with the FATF standards; or (iii) a branch or subsidiary of a group headquartered in a well-regulated overseas country or territory which applies group standards to subsidiaries and branches worldwide, and tests the application of, and compliance with, such standards;
- A letter or other written confirmation of the individual's status from the public body in question and or any enhanced CDD, a letter or other written confirmation of employment where any public position held and where appropriate, nature of employment (including self-employment) and name of employer;
- Relevant document where (i) government issues personal identification number or (ii) other government issues unique identifier.

For legal persons including:

(a) Companies

- A copy of a certificate of incorporation (or other appropriate certificate of registration or licensing);
- A copy of an extract from a relevant company registry;
- A copy of Company registry search including confirmation that the person is not in the process of being dissolved, struck off, would up or terminated.

(b) Partnerships

- A copy of the partnership deed or equivalent.

(c) Foundations

- A copy of the Charter of the Foundation.

(d) Société

- Obtaining an original or certified copy of an acte de société;
- In the case of Mauritian sociétés, checking with the Registrar of Companies that the société is registered and continues to exist;
- In the case of foreign sociétés, obtaining a certificate of good standing in relation to them.

For legal arrangement

- Trust deed or equivalent instrument;

- Official certificate of registration (if applicable);
- Any other document or other source of information on which it is reasonable to place reliance in all the circumstances.

In addition to documents listed above, provide the follow documents where applicable:

- A copy of latest audited financial statements or equivalent;
- A copy of annual report or equivalent;
- A certificate of good standing;
- Reputable and satisfactory third party data, such as a business information service;
- Any other source of information confirming that the documents submitted are genuine.

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, 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) and (iii) 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 certified copy by a person whose authority to make such certification appears on the photocopy, or as otherwise specified by the Financial Services Commission in the Anti-Money Laundering and Combatting the Financing of Terrorism Handbook 2020 (providing that where a customer is not physically present, customer due diligence must be undertaken, as may be appropriate, by means of a reliable and independently sourced document, data or information, while ensuring that all material collected under the Customer Due Diligence process is kept relevant and up to date, and in an independent digital identification system, where applicable).