

# TRUST QUESTIONNAIRE

INFORMATION REQUIRED TO ASSIST WITH THE PREPARATION OF FRENCH TRUST REPORTS AND  
TO ADVISE ON THE IMPACT OF THE FRENCH TAX LAW ON FRENCH CONNECTED TRUSTS  
- SUBJECT TO THE TERMS OF OUR LETTER OF ENGAGEMENT -

If the work is to be conducted under a reliable introducer's (RI) agreement,  
please request the specific RI Trust Questionnaire

<u>FULL</u> NAME OF TRUST (as on Trust Deed):	DATE:
Where did you hear about us?	
1. ABOUT THE TRUST (OR SIMILAR ENTITY SUCH AS FOUNDATION...)	
1.1 Date of establishment of trust (as per deed):	
1.2 Legal jurisdiction:	
1.3 Type of trust:	
1.4 Registration or other identifying number:	
1.5 Place of incorporation/registration:	
1.6 Your risk rating of the trust relationship: (If high risk, please specify the full reason for this)	

<p>1.7 Full details of Trustee:</p> <p style="text-align: center;"><u>CORPORATE TRUSTEE(S)</u></p> <p>Name of Trust Company:  Company registration no:  Date of appointment:  Registered address:</p> <p>Name of Trust Company:  Company registration no:  Date of appointment:  Registered address:</p>	<p style="text-align: center;"><u>PERSONAL TRUSTEE(S)</u></p> <p>Full Name &amp; Title:  Maiden/Other Name(s):  Date and Place of Birth:  Nationality/ies:  Occupation (inc. Employer):  Current Address:</p> <p>Full Name &amp; Title:  Maiden/Other Name(s):  Date and Place of Birth:  Nationality/ies:  Occupation (inc. Employer):  Current Address:</p>
<p>1.8 For the Bailiwick’s AML/CFT purposes, please provide details of the ultimate beneficial owner(s) of the corporate trustee (where the corporate trustee is based outside of the Bailiwick of Guernsey).</p> <p>This information is not required where the corporate trustee is listed on a recognised stock exchange, or ultimately owned by such a listed entity.</p> <p>See section 4.6 below for details of the documentation to be provided with this form.</p>	<p>Full Name &amp; Title:  Maiden/Other Name(s):  Date and Place of Birth:  Nationality/ies:  Occupation (inc. Employer):  Current Address:</p> <p>Full Name &amp; Title:  Maiden/Other Name(s):  Date and Place of Birth:  Nationality/ies:  Occupation (inc. Employer):  Current Address:</p>
<p>1.9 Name, date of birth, current residential address of the protector (if applicable).</p>	<p>Full Name &amp; Title:  Maiden/Other Name(s):  Date and Place of Birth:  Nationality/ies:  Occupation (inc. Employer):  Current Address:</p>

<p>1.10 Financial Information:</p> <p>i) <u>If there are French resident parties</u>: A complete list of the Trust's underlying assets* (nature, addresses of financial establishment and of any underlying entities, references, registration number) and market values as at January 1<sup>st</sup> thereafter for years 2012 - 2020; and value as at 31.07.2011 (for the <i>déclaration d'existence</i>), or copies of French tax reports filed to date.</p> <p>*Please provide balance sheets to support the above.</p> <p>*If the trust assets include a portfolio(s) please also provide copies of the portfolio(s) valuations as at the above dates.</p> <p>*Cash at bank - full name, address and account number of the bank (s)</p> <p>ii) <u>If there are no French resident parties but the trust holds French assets as at 1<sup>st</sup> January 2019 - 2020</u>: please provide the list of these assets valued as at 1<sup>st</sup> January of relevant tax year (for the reporting) and a recent valuation and breakdown of trust assets (for AML purposes only)</p>	
<p>1.11 A full description of the origin of the initial funds.</p> <p><i>The origins of the wealth should be identified. Generally, simple one-word answers will be unacceptable, for example, "income", "dividends", "Bill Smith" or "work". A brief description to give a fuller picture is expected, for example, "sale of UK private company in 1997", "life time savings of settlor who was a doctor", "inheritance from parents' UK estate" and "UK property development over the last 10 years". Information concerning the geographical sphere of origin may also be relevant.</i></p>	
<p>1.12 Any additions to the Trust and the date and origin (source of funds) of such additions, as well as the full identity of the person who added the funds if not the original settlor.</p>	
<p>1.13 The nature of the Settlement (i.e. discretionary, life interest/revocable or irrevocable...)</p>	
<p>1.14 A summary of the main objectives/purpose of the Trust.</p> <p><i>A description of the nature and purpose of the trust should be provided. If the activity is of a commercial nature, then additional information may be required.</i></p>	
<p>1.15 Does the trust own, or is the trust owned by, any trading entities?</p>	
<p>1.16 Does the trust own, or is the trust owned by, any entities with bearer shares or bearer warrants?</p>	
<p>1.17 Does the trust own, or is the trust owned by, any entities with nominee shareholders?</p>	
<p>1.18 Date of termination if applicable.</p>	

<p>1.19 For the possible “reportable events”: Details of any changes to the Trust since 31 July 2011 if there are French resident parties - or during the period while the trust holds/held French financial assets (from 2019) - including:</p> <ul style="list-style-type: none"> <li>• Settled funds into the Trust and origin of these funds</li> <li>• Income/capital (specify) distributions from the Trust</li> <li>• Trust termination or creation</li> <li>• Change of residence - to and from France - of any trust party</li> <li>• Any change to the Trustee - change of address / change of name</li> <li>• New trustee</li> <li>• Removal or addition of beneficiaries</li> <li>• Death of any of the parties to the Trust</li> </ul> <p>This list is not exhaustive. Please specify the date of each “event” and provide a certified copy of any alterations which have necessitated a revised deed since 31.07.2011.</p>	
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<p>2. ABOUT THE PARTIES TO THE TRUST - <b>Kindly complete in full and identify any politically exposed persons. Please do not refer us back to the trust deed, which may not contain the full, relevant details.</b></p>	
<p>2.1 Name and residence of the True Economic* Settlor(s) at the time the Trust was established and current tax residence of the Settlor(s).</p> <p>If corporate settlors, please include the company registration number and registered address.</p> <p>* Economic Settlor - we need to ensure we have the original source of funds, i.e. if the Settlor of this trust is <i>another</i> trust then we need the name of <i>that</i> Settlor entered as s/he settled the funds originally.</p>	<p>Full Name &amp; Title:  Maiden/Other Name(s):  Date and Place of Birth:  Nationality/ies:  Occupation (inc. Employer):  Current Address:</p> <p>If the Settlor’s address was different when the trust was established, please provider here:</p> <p>If Settlor is deceased, please provide:  Date of death:  Place of death (town &amp; country):  (Note: Please provide a copy of the Death Certificate)</p>

<p>2.2 Details for <u>ALL</u> Beneficiaries (regardless of residence), their dates and place of birth and full current residential address. Where a beneficiary is a politically exposed person, please confirm this fact, together with details of their associated jurisdiction/function, under 'Occupation'.</p>	
<p>Full Name &amp; Title: Maiden/Other Name(s): Date and Place of Birth: Nationality/ies: Occupation (inc. Employer): Current Address:</p>	<p>Full Name &amp; Title: Maiden/Other Name(s): Date and Place of Birth: Nationality/ies: Occupation (inc. Employer): Current Address:</p>
<p>Full Name &amp; Title: Maiden/Other Name(s): Date and Place of Birth: Nationality/ies: Occupation (inc. Employer): Current Address:</p>	<p>Full Name &amp; Title: Maiden/Other Name(s): Date and Place of Birth: Nationality/ies: Occupation (inc. Employer): Current Address:</p>
<p>Full Name &amp; Title: Maiden/Other Name(s): Date and Place of Birth: Nationality/ies: Occupation (inc. Employer): Current Address:</p>	<p>Full Name &amp; Title: Maiden/Other Name(s): Date and Place of Birth: Nationality/ies: Occupation (inc. Employer): Current Address:</p>
<p>2.3 A description of the rights of the Beneficiaries</p>	
<p>2.4 If life-interest trust, who is the Life Tenant?</p>	
<p>2.5 Date of arrival in France of each French resident party.</p>	
<p>2.6 Date of exclusion of any French resident beneficiaries since 31 July 2011. Specify if the exclusion is revocable or irrevocable and if it was reported to the French Tax Authorities?</p>	

2.7 Date of any new appointment of beneficiary and their full details as per 2.2 above.	
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3. Please provide full, signed copied of any French trust reports you may have already filed with the French tax authorities even if in letter format.
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4. Additional Information Please use this section to identify any additional information/documentation that you feel is pertinent to our relationship and the provision of services by BDO Limited.

## 5. AML/CFT REQUIREMENTS

**UNDER CURRENT LEGISLATION, PLEASE NOTE THAT WE CANNOT COMMENCE ANY WORK UNTIL WE RECEIVE ALL OF THE RELEVANT CDD DOCUMENTS LISTED BELOW.**

Scanned copies of the certified CDD documentation can be sent to us by e-mail. However, the regulated trust company must confirm to us in writing that it holds the original CDD on its files. Chains of certified documentation cannot be accepted. We reserve the right to request further information/CDD.

- 5.1 Certified copy of any relevant extracts of the Trust Deed and any amending Deeds.
  - 5.2 Certified copy of any relevant extracts of deeds of appointment and any deed affecting the running of the Trust.
  - 5.3 Certified copy of the latest accounts for the Trust.
  - 5.4 If the structure involves underlying entities, please provide a structure diagram.
  - 5.5 Certified copies of a passport and utility bill or bank statement for the Protector(s), all Beneficiaries, Settlor(s) and individual current and former Trustee(s). Previously certified documentation should be accompanied by a confirmation from the certifier that they have actually seen the original documentation or met the individual in question. Please note, if the settlor is deceased, we also require a certified copy of their death certificate. For beneficiaries who have taken benefit and have passed, we would require the same or, if this is not available, we will accept some evidence from the estate/probate/letter from the solicitor, etc.
- 5.6 The Bailiwick's Handbook on Countering Financial Crime and Terrorist Financing places a requirement on firms to identify and verify the identity of the ultimate beneficial owners of non-Bailiwick trustees. To this end, please could you provide:
- A certified copy of the trustee's Authorised Signatories List;
  - A structure chart detailing the ownership of the trustee;
  - Certified CDD for all ultimate beneficial owners of the trustee (including proof of address and photographic ID); and
  - A certified copy of the Register of Shareholders.