

### New Accounts

- Definition of a new account: new clients, additional account holders
- **Individual accounts; the due diligence rules explained**
  - Requirement for self-certification forms
  - The "reasonableness test" explained and how to properly apply it
  - What to do when discrepancies are noted
  - Dealing with jurisdictions that offer CBI/RBI schemes
  - When further documentary evidence is required
- **Entity Accounts; the due diligence rules explained**
  - Requirement for self-certification forms
  - The "reasonableness test" explained and how to properly apply it
  - Understanding who is a Controlling Person of different types of entities that are Passive NFEs
  - The "look through" requirement explained and when this is required

### Change of Circumstance (CIC)

- Definition of a Change of Circumstance: individuals, entities
- Practical ways to identify a CIC
- Requirements when a CIC is identified

### Closed Accounts

- Account closures defined
- Liquidation of a structure and distribution of assets
- Transfer out to another provider
- When is an account deemed closed
- Procedural requirements for account closures

## PRACTICAL INFORMATION

### Venue

Zurich Sheraton Hotel  
Pfingstweidstrasse 100, Zurich

### Visio conference on Zoom

The Zoom link and the documentation will be sent to the participants on 12 December in the afternoon. Academy & Finance provides technical assistance before and during the conference: you can contact Matheus Amorim at: [mamorim@academyfinance.ch](mailto:mamorim@academyfinance.ch)

### How to register

by phone: +41 (0) 22 849 01 11  
by e-mail: [info@academyfinance.ch](mailto:info@academyfinance.ch)  
by post: Academy & Finance SA  
PO Box 1344, CH-1227 Carouge  
[www.academyfinance.ch](http://www.academyfinance.ch)

### Fees

520 CHF (+ VAT 7.7%)  
Additional registrations from the same company: - 50%

### Registration and payment

Payment is made by bank transfer or by credit card. Credit card payments will be debited immediately upon receipt of card details. In any case, we will send you an invoice by email.

### Substitution & cancellation policy

Substitutions from the same company are accepted at any time. Cancellation requests must be received in writing, by fax or by post up to the following dates end of business :

- 6 December refund of 100%
- after 6 December no refund will be made for cancellation.

AF1268

## REGISTRATION FORM

I register for the seminar "Identification of account holders and due diligence" in Zurich on 13 December 2022

☐ I will attend in the conference room ☐ I will attend online on Zoom

Full name.....

Position.....

E-mail.....

Company.....

Address.....

Postcode..... City.....

Tel ..... Fax.....

### Person to which the invoice must be sent for payment:

Name..... Email.....

Bank transfer ☐ Mastercard ☐ VISA ☐ AMEX ☐

Credit card No : \_\_\_\_/\_\_\_\_/\_\_\_\_/\_\_\_\_ Expiry date : \_\_\_\_/\_\_\_\_

Cardholder.....

Address of AMEX cardholder .....

Date ..... Signature.....

The organisers reserve the right to amend the programme if, despite their best efforts, circumstances oblige them to do so.

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