

Application Form for Approval as “Qualified Foreign Intermediary, etc. (QFI)” and Statement of Approval

※ Check the appropriate blank or box.

1. Applicant information

| | | | | | |
|---------------------------|-------------|--|------------------------|-----------------|--|
| ①Name of Corporate Entity | | | | | |
| ②Legal Representative | | | ③Taxpayer ID No. | | |
| ④Address | | | | | |
| ⑤Country of Residence | | | ⑥Resident Country Code | | |
| ⑦Contact Info (Phone) | ⑧Department | | | ⑨Contact Person | |

2. Applicant’s place of business or investment company in Korea (List if there is any.)

| ⑩Name of Corporate Entity | ⑪Business Registration No. | ⑫Date of Business Commencement | ⑬Type | ⑭Ownership Ratio | ⑮Phone No. | ⑯Contact Person |
|---------------------------|----------------------------|--------------------------------|-------|------------------|------------|-----------------|
| | | | | | | |
| | | | | | | |

3. Attorney-in-fact

| ⑰Type | ⑱Name of Attorney or Corporate Entity | ⑲Taxpayer ID No. | ⑳Address | ㉑Phone No. | ㉒Contact Person |
|--|---------------------------------------|------------------|----------|------------|-----------------|
| <input type="checkbox"/> Tax Agent <input type="checkbox"/> Other | | | | | |

4. Applicant should read the following and must comply:

- A. Applicant should verify personal information of non-residents, such as their name, nationality and residence, and keep the relevant records for access.
- B. Applicant should keep record of each non-resident’s transactions and holdings of government bonds etc., including but not limited to, the acquisition date, acquisition amount, holding period, transfer date and transfer amount.
- C. Applicant should report records of transactions and holdings as stipulated by Korean laws, and submit the relevant records in the Applicant’s keeping within 30 days of a request by the Korean tax authority or income payer.
- D. Applicant acknowledges that the approval of a QFI status may be revoked if it is deemed inappropriate to allow the Applicant to operate as a QFI for one or more of, but not limited to, the following reasons: (i) the approval has been obtained by deceptive or fraudulent means, such as entering false information on the application document; (ii) Applicant owes taxes, the collection of which poses a substantial challenge; or (iii) Applicant has not fulfilled obligations under Article 179-3 of the Enforcement Decree of the Income Tax Act (“ED-ITA”).
- E. Applicant should submit a new application if there is a change in the information provided in the fields ①, ④, ⑤ and ⑱.

Applicant hereby seeks approval to be recognized as a Qualified Foreign Intermediary, etc., under Article 119-3 (2) of the Income Tax Act and Article 179-2 of the Enforcement Decree of the same Act.

| | | | |
|--|---------------------|-------|-----|
| | Year | Month | Day |
| Applicant | (Signature or Seal) | | |
| (via) CEO, Korea Securities Depository | (Signature or Seal) | | |

To: **Commissioner of National Tax Service**

| | |
|--------------------|--|
| Attached Documents | 1. Certificate of residence and certified copy of corporate registration (certificate of incorporation) 2. Documents proving a status as a corporate entity falling under any of the sub-paragraphs of Article 179-2 (1) of the ED-ITA. |
|--------------------|--|

The above Applicant is approved as a Qualified Foreign Intermediary, etc.

Year

Month

Day

**Commissioner of
National Tax Service**

Official
Seal

Filing Instructions

1. “①Name of Corporate Entity”. Enter the full English name of the corporate entity of applicant.
2. “③ • ⑩Taxpayer ID No.”. Enter the relevant number as instructed below:
 - A. If the person has a business registered in Korea: Business Registration Number
 - B. If the person does not have a business registered in Korea and is a(n):
 - 1) Foreign corporation: Corporate Legal Entity Identifier(LEI), Business Registration number on the Certificate of Registration of a Foreign-Invested Enterprise(IRC)
 - 2) Overseas Korean with a foreign citizenship: Overseas Korean Registration Number on his/her Korean Resident Card
 - 3) Foreign national: Foreign Resident Registration Number, if he/she is registered as a foreign resident in Korea. If he/she is not, the passport number and date of birth or Taxpayer Identification Number issued by the country of residence.
 - 4) Korean national or overseas Korean maintaining a Korean citizenship: Date of birth
3. “④Address”. Enter the address in the following order: a street number, a street name, a city, a state, a country and a postal code.
4. “⑤Country of Residence” and “⑥Resident Country Code”. Enter the country abbreviation and code according to the International Organization for Standardization(ISO) Country Codes.
5. “⑬Type”. Specify the entity whether it is a branch, an office, a sales office, a subsidiary or any other designation that properly describes its nature.
6. Enter an ownership ratio in “⑭Ownership Ratio”, in case “subsidiary” is entered in “⑬Type”.
7. Submit two copies of application form to the Korea Securities Depository, which will be then forwarded to the Commissioner of National Tax Service.
8. When the application is filed on behalf of the Applicant by an attorney-in-fact, who is not a “tax agent” as defined in Article 82 of the Framework Act on National Taxes, it must be accompanied by a Power of Attorney and its Korean translation confirming a principal-agent relationship.