

RK
S7168AES
22.06.2007

QUANTITATIVE QUESTIONNAIRE RELATED TO THE SAVINGS TAX DIRECTIVE

Home country of the industry which the Trade Association is representing:

Name of respondent - for Trade Association use only:

**Business unit covered by this response - for Trade Association use only:
(For example, retail banking, private banking, custody, global custody etc.)**

Questions to be answered by respondent (from whole financial industry):

Please mention data currently observed (at 30.06.2007), except for question 5 which by assumption relates to 2005 (apart the special case of Bulgaria and Romania). In most cases, equivalent figures should be provided if possible for fiscal years to 31.12.2005 and to 31.12.2006 (or fiscal years ending in the following months if the fiscal year does not correspond to the calendar year).

1. Total number of beneficial owners (in the sense of the Directive) subject to information reporting or withholding under the Directive for each annual return to date.

If possible, the total number above should be broken down, according to the countries of residence of the beneficial owners.

2. Total number of residual entities (falling under Art 4(2) of the Directive) subject to information reporting or withholding under the Directive for each annual return to date.

If possible, the total number above should be broken down, according to the countries of establishment of the residual entities.

3. N/A – subsumed into Q1 and Q2 above

4. N/A – to be compiled by Trade Association based on responses received

5. Estimated initial start-up costs incurred (by assumption in 2005) by virtue of the Directive.

If possible, the above costs should be broken down into their constituent parts such as:

- c) incremental administrative costs;
- d) staff training;
- e) client communications;
- f) others.

6. Estimated annual recurring costs incurred by virtue of the Directive.

If possible, the above costs should be broken down into their constituent parts such as:

- a) system maintenance;
- b) system hardware upgrades;
- c) incremental administrative costs;
- d) staff training;
- e) compliance/audit costs;
- f) client communication;
- g) other

Annual depreciation of capitalised start-up costs should be excluded.

7. N/A – to be compiled by Trade Association based on responses received.

8. a) Number of individuals resident in other EU member states maintaining accounts with the relevant business unit of the respondent; and
- b) the total number of individual customers maintaining accounts with the relevant business unit of the respondent.

9. Value of assets/investments potentially subject to withholding or reporting under the Directive which are held on behalf of individuals resident in another EU member state maintaining accounts with the relevant business unit of the respondent and the total value of all assets/investments which are held on behalf of individual customers.

Where possible, and notably for the situation at 30.06.2007, indicative breakdown of the value of such assets/investments **which are not** potentially subject to withholding or reporting under the Directive between the six following components:

- grandfathered bonds (Article 15 of the Directive),
- derivatives or structured products,
- shares or units in EU-based UCITS investing 40% or less of their assets in debt claims which are relevant for the Directive,
- shares or units in EU-based investments funds which do not fall under the scope of the UCITS Directive,
- life-insurance contracts or pensions schemes,
- other assets/investments.

10. N/A – Trade Association to refer to relevant supervisory authorities

11. N/A – Trade Association to refer to relevant supervisory authorities

Questions to be answered by the trust industry only:

12. Number of new trusts other than "institutional" trusts such as pension funds and charities organised in EU member states that have been set up between 1

January and 30 June 2007 and, if possible, during fiscal years to 31.12.2005 and to 31.12.2006, broken down according to whether the trust is a bare trust (or similar) or a discretionary trust (or similar).

13. Number of new trusts other than "institutional" trusts such as pension funds and charities organised outside EU member states that have been set up between 1 January and 30 June 2007 and, if possible, during fiscal years to 31.12.2005 and to 31.12.2006, broken down according to whether the trust is a bare trust (or similar) or a discretionary trust (or similar).
14. Number of new account relationships that have been established for trusts other than "institutional" trusts such as pension funds and charities organised inside or outside EU member states that have been set up between 1 January and 30 June 2007 and, if possible, during fiscal years to 31.12.2005 and to 31.12.2006, broken down according to whether the account has been opened in the name of the trust or in the name of the Trustee.
15. N/A – subsumed into Q14 above

Question to be answered, insofar as possible, by respondent (from whole financial industry):

16. Number of new account relationships that have been established for legal entities (such as companies or foundations) resident inside or outside EU member states that have been set up between 1 January and 30 June 2007 and, if possible, during fiscal years to 31.12.2005 and to 31.12.2006.