

Dear Client!

We would like to inform you that in the framework of the Agreement between the Government of Ukraine and the Government of the United States of America to improve the implementation of tax rules and application of the US Law on Tax Accounts (FATCA), ratified by the Law of Ukraine "On Ratification of the Agreement between the Government of Ukraine and the Government of the United States of America to Improve Tax Enforcement and Enforce the Foreign Tax Accounts Act (FATCA) № 229-IX of October 29, 2019, LLC «FIRM «MOTOR-DILER» (as a financial agent under the law Ukraine) is obliged to report on each US account and the accounts of certain financial institutions to the competent authority of Ukraine (Ministry of Finance of Ukraine or its authorized representative - the central executive body implementing state tax policy).

In order to verify / confirm or refute the status of the account holder of the client LLC «FIRM «MOTOR-DILER» and, guided by paragraph 69.8.2. Art. 69 of the Tax Code of Ukraine (hereinafter - TCU), We ask you to provide the completed questionnaires for the following periods (separately for each period), but not earlier than the date of establishment of business relations with MOTOR-DEALER FIRM LLC:

- as of 31.12.2014,
- as of 31.12.2015,
- as of 31.12.2016,
- as of 31.12.2017,
- as of 31.12.2018,
- as of 31.12.2019,

The questionnaires must be sent in paper or electronic form to the address of LLC «FIRM «MOTOR-DILER».

69068, Ukraine, Zaporizhia, street Omelchenko, 21
info@motor-diler.com.ua

Questionnaires, which are an appendix to this letter, must be sent in paper form and electronically to the address of LLC «FIRM «MOTOR-DILER».

We draw your attention to the fact that the provisions of § 69.8.2. Art. 69 of the TCU provides for the following:

At the request of the financial agent (LLC «FIRM «MOTOR-DILER»), financial account holders are obliged to provide him with information and documents on their own tax residency status and the tax residency status of their ultimate beneficial owners (controllers), as well as other information and documents required. for reporting on accountable accounts for compliance with the requirements of an international agreement containing provisions on the exchange of information for tax purposes, the binding nature of which has been approved by the Verkhovna Rada of Ukraine, or an interdepartmental agreement concluded on its basis.

In case of failure to provide information LLC «FIRM «MOTOR-DILER» will be forced to determine your tax residence status on the basis of information in its possession and, if necessary, report on your accounts.

We would like to draw your attention to the fact that LLC «FIRM «MOTOR-DILER» does not provide tax advice on compliance with FATCA requirements. For more information about the U.S. Foreign Account Tax Act, visit the IRS website at <http://www.irs.gov>.

In turn, we would like to inform you that in case of failure to provide the necessary information for FATCA identification or non-compliance with other FATCA requirements, the competent authorities (institutions) of Ukraine / USA may take measures to ensure the procedure of withholding 30% of any payment to be deducted from an American source, followed by a transfer of the said amounts to the U.S. Internal Revenue Service / other authorized body.