

FATCA

On March 18, 2010, the so-called **FATCA** (“Foreign Account Tax Compliance Act”) was enacted in the United States (U.S.).

The purpose of **FATCA** is to prevent tax abuse on the part of U.S. persons that derive profits from financial investments outside of the U.S.

Through **FATCA**, the U.S. Government has invited Foreign Financial Institutions around the world (hereinafter “FFI”) to enter into an agreement with the U.S. tax authority or Internal Revenue Service (“IRS”), whereby each FFI will agree to help identify, report and – in some cases – withhold funds from U.S. taxpayers. **FATCA** became effective on July 1, 2014.

Accordingly, effective July 1, 2014, FFIs must implement new policies and procedures designed to detect U.S. clients, U.S. persons with substantial interests in non-**FATCA** legal entities and financial institutions.

TPCG FINANCIAL SERVICES AGENTE DE VALORES S.A. has a clear and specific policy not to advise, encourage or support operations by TPCG clients designed to avoid payment of taxes.

In this context, **TPCG FINANCIAL SERVICES AGENTE DE VALORES S.A.** supports the general goals sought by **FATCA**, namely, to prevent tax evasion and promote financial transparency, and has resolved to accept the U.S. Government’s invitation to sign a **FATCA** agreement with the IRS.

As a result, **TPCG FINANCIAL SERVICES AGENTE DE VALORES S.A.** has entered into a **FATCA** agreement with the IRS, and has been given the following Global Intermediary Identification Number: XJ4SVG.99999.SL.858.