

# Instructions for completing the “Identification of the controlling owner” section (Form K)

No changes or corrections may be made to Form K.

**Identification of the controlling owner\***

In the declaration below identifying the controlling owner (Form K), please always provide full details of the controlling owner.  
**Exception:** If the company is classified as one of the following, please tick the corresponding box. In that case, no further details are required.

**Classification**

- Publicly listed company or subsidiary in which such a company has a majority stake
- Public authority or association (also foundation) with a non-commercial purpose (non-profit)
- Simple partnership (does not apply to a limited liability (GmbH) or public limited (AG) company)
- Bank or other financial intermediary
- Non-operating company (domiciliary company)
- Non-operating foundation, trust or similar association (of persons) or asset structure
- Sole proprietorship

**If none of the classifications listed above applies, please complete the following declaration identifying the controlling owner.**

**Identification of the controlling owner of non-publicly listed, operating legal persons and partnerships (Form K)**

The company declares that the natural person(s) listed below is/are deemed the controlling owner:

(A controlling owner/Controlling owners is/are the natural person(s) who ultimately controls/control the contracting party due to the fact that he/she/they directly or indirectly, solely or by joint agreement with third parties, has/have a stake of at least 25% in the capital or the voting rights of the contracting party or controls/control it by other means. If the contracting party is controlled solely by one or several other non-publicly listed legal person(s), the natural person(s) that controls/control this/these other legal person(s) in the aforementioned sense should be specified. The same applies if this/these legal person(s) is/are in turn controlled by one or several other non-publicly listed legal person(s), and so on. If such a natural person cannot be identified, the identity of the most senior member of the executive body of the contracting party should be specified.)

(Last name(s) / first name(s) / date of birth / nationality / home address)

The company undertakes to notify the bank/credit card issuer of any changes in the above information on its own initiative. It is a criminal offence to deliberately provide false information on this form (Art. 251 of the Swiss Penal Code, forgery of documents; punishable by a prison sentence of up to five years or a fine).

\* An explanation of how to complete the section on identifying the controlling owner is available at [viseca.ch/en/business/customer-service/downloads](http://viseca.ch/en/business/customer-service/downloads) (description: Explanation of Form K).

Foundation/association with a non-commercial purpose

Non-operating foundation

Operating foundation (specify controlling owner(s))

Association with a commercial purpose

A public limited company (AG) or limited liability company (GmbH) is not a simple partnership.

- Controlling owners must be specified for the following in particular (though not exclusively):
- public limited company (AG) (unlisted)
  - limited liability company (GmbH)
  - general partnership (Kollektivgesellschaft)
  - limited partnership (Kommanditgesellschaft)
  - partnership limited by shares (Kommanditaktiengesellschaft)
  - cooperative (Genossenschaft)

## Explanation of the controlling owner:

1. The controlling owner(s) is (are) the natural person(s) who control(s) the contractual partner with capital or voting shares of 25% or more.
2. If it is not possible to identify such a person in accordance with clause 1, the natural person(s) must be specified who exercise(s) control over the contractual partner in some other way.
3. If no such person can be identified in accordance with clause 2 either, the natural person(s) who exercise(s) management of the contractual partner must be specified.