

Please complete Parts 1-4 in BLOCK LETTERS

Please read these instructions before completing the form. Kindly consult your tax, legal and/or other professional advisers if you have questions on or in relation to Foreign Account Tax Compliance Act (“FATCA”) or Common Reporting Standard (“CRS”).

Part 1 - Identification of Account Holder

A. Name of Legal Entity or Branch	
B. Business Registration Number	C. Country of Incorporation or Organisation
C. Current Residence Address	D. Mailing Address (Complete only if different from C)
Address Line 1:	Address Line 1:
Address Line 2:	Address Line 2:
City/Town	City/Town
Province/State/County:	Province/State/County:
Postal Code/ZIP Code:	Postal Code/ZIP Code:
Country:	Country:

Part 2 - Country of Residence for Tax Purposes and related TIN or functional equivalent

Please complete the Tax Status table indicating (i) where the Account Holder is resident for tax purposes and (ii) the Account Holder’s Tax Identification Number (TIN) for each country indicated.

If the Account Holder is not a Resident for tax purposes in any jurisdiction because, for example, it is fiscally transparent, please indicate that on line 1 and provide its place of effective management or country in which its principal office is located.

If the Account Holder is Resident for tax purposes in more than three countries, please use a separate sheet.

If a TIN is unavailable please provide the appropriate reason **A, B or C where appropriate:**

Reason A: The country where the Account Holder is liable to pay tax does not issue TINs to its residents

Reason B: The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

Reason C: No TIN is required. (Note: Only select this reason if the authorities of the country of residence for tax purposes entered below do not require the TIN to be disclosed.)

Tax Status		
Country of tax residence	TIN	If no TIN available enter Reason A, B or C
1		
2		
3		
Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above		
1		
2		
3		

Part 3 - CRS Status

Please provide the Account Holder's status by ticking on of the following boxes and provide the GIIN (if applicable)

Financial Institution					
1a <input type="checkbox"/>	Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (Complete the 'Controlling Person of Entity' section below if ticking this box)				
1b <input type="checkbox"/>	Other Financial Institution				
Global Intermediary Identification Number <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> <td style="width: 25%;"> </td> </tr> </table>					

Active Non-Financial Entity (NFE)	CRS Status
1c <input type="checkbox"/> Publicly Traded Corporation: <input type="checkbox"/> The Account Holder is a corporation, the stock of which is regularly trade on _____, which is an established securities market. <input type="checkbox"/> The Account Holder is a Related Entity of _____, a corporation, the stock of which is regularly traded on _____, which is an established securities market.	A corporation that is publicly traded or an affiliate of a publicly traded corporation
1d <input type="checkbox"/> Government Entity or Central Bank	A Government Entity or Central Bank

1e <input type="checkbox"/>	International Organisation	An International Organisation
1f <input type="checkbox"/>	<p>Active Business NFE where less than 50% of such NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.</p>	
1g <input type="checkbox"/>	<p>Holding company that is a member of a non-financial group Substantially all the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engages in trades or businesses other than the business of a Financial institution, except where the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.</p>	
1h <input type="checkbox"/>	<p>Start-up company The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE.</p>	
1i <input type="checkbox"/>	<p>Liquidating company or company emerging from bankruptcy The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence</p>	
1j <input type="checkbox"/>	<p>Financial company of a non-financial group The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in business other than that of a Financial Institution.</p>	Active NFE (other than Entity 1c to 1e)
1k <input type="checkbox"/>	<p>Charity or non-profit organization NFE that meets all the following requirements:</p> <ul style="list-style-type: none"> i) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare; ii) It is exempt from income tax in its jurisdiction of residence; iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets; iv) The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing their fair market value of property which the NFE has purchased; and v) The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat the government of the NFE's jurisdiction or any political subdivision. 	



Passive NFE		CRS Status
1l <input type="checkbox"/>	Passive NFE A NFE that is not an Active NFE (Complete the 'Controlling Person of Entity' section below if ticking this box)	Passive NFE (Not including Entity 1a)

Controlling Person of Entity (Please complete if you ticked 1a or 1l above)

2a. Indicate the name of any Controlling Person(s) of the Account Holder:

2b. Complete "CRS Controlling Person Self-Certification Form - Annex" for **each** Controlling Person.

Note: If there are no natural person(s) who exercise control of the Account Holder then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Part 4 - FATCA Status

I. ARE YOU INCORPORATED, ESTABLISHED, CONSTITUTED OR ORGANISED IN THE UNITED STATES OF AMERICA?

Yes. Please complete and submit **US IRS Form W9** instead.

No. Please proceed to Question II.

II. WHICH OF THE FOLLOWING BEST DESCRIBE YOUR ENTITY STATUS?

Select only <u>one</u> of the following (A to K)		FATCA Status
You are a financial institution, and you are		
A <input type="checkbox"/>	▪ A participating Foreign Financial Institution or Registered deemed-compliant Foreign Financial Institution, and ▪ Your Global Intermediary Identification Number ("GIIN") is <div style="text-align: center;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>	Participating FFI
B <input type="checkbox"/>	▪ A Non-Participating Foreign Financial Institution	Non-Participating FFI

C <input type="checkbox"/>	<ul style="list-style-type: none"> ▪ Other types of Foreign Financial Institutions ▪ Please complete and submit <u>US IRS Form W-8BEN-E</u>. 	Refer to W-8BEN-E.
<p>You are not a financial institution, and you are</p>		
D <input type="checkbox"/>	<p>A Public Sector Entity, such as:</p> <ul style="list-style-type: none"> ▪ Central Banks ▪ Government Agencies ▪ Statutory Boards ▪ Entities owned by Statutory Boards ▪ Foreign Embassies or Trade Representative Offices ▪ International Organisations 	Entity wholly-owned by Exempt Beneficial Owners
E <input type="checkbox"/>	<p>A Publicly Listed Company and its Related Entity, and</p> <ul style="list-style-type: none"> ▪ Your stock is regularly traded on one of the more established securities markets, or ▪ You are an affiliate (in other words, a member) of an entity the stock of which is regularly traded on an established securities market 	Publicly traded NFFE or NFFE affiliate of a publicly traded corporation
F <input type="checkbox"/>	<p>A Treasury Centre of Corporate Groups, and</p> <ul style="list-style-type: none"> ▪ You engage in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and ▪ The group of such Related Entities is primarily engaged in a business other than that of a Financial Institution, and ▪ You do not provide financing or hedging services to any entity that is not a Related Entity. 	Excepted Nonfinancial Group Entity
G <input type="checkbox"/>	<p>A Non-Profit Organisation, and Fulfills all the following conditions:</p> <ul style="list-style-type: none"> ▪ You are established and maintained exclusively for religious, charitable, scientific, artistic, cultural or educational purposes; ▪ You are exempt from income tax in its jurisdiction of residence; ▪ You have no shareholders or members who have a proprietary or beneficial interest in its income or assets; ▪ Neither your formation documents nor the local law permits the distribution of any income or assets to or for the benefit of a private person or non-charity entity except for payment as reasonable compensation for services or distribution in accordance with the charity's charitable activities; and ▪ Your formation documents or the local law require all of the charity's assets to be distributed to a government entity or other non-profit organisation upon the charity's liquidation or dissolution. 	Non-Profit Organisation
H <input type="checkbox"/>	<p>A Start-up Company, and</p> <ul style="list-style-type: none"> ▪ The date of your incorporation is not more than 24 months prior to the date of this Self-Certification Form; ▪ You are not yet operating business and have no prior operating history, ▪ You are investing capital in assets with the intent to operate a new line of business other than that of a financial institution; and ▪ You do not function as an investment fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in these companies as capital assets for investment purposes. 	Excepted Nonfinancial Start-up Company
I <input type="checkbox"/>	<p>An Active Business, and</p> <ul style="list-style-type: none"> ▪ Less than 50% of your gross income (for the preceding calendar year) are from passive income, and ▪ Less than 50% of the assets held by you produce or are held to produce passive income (calculated as a weighted average of the percentage of passive assets measured quarterly). 	Active NFFE

<p>J <input type="checkbox"/></p>	<p>A Passive Entity, and</p> <ul style="list-style-type: none"> ▪ You derive more than 50% of your gross income (for the preceding calendar year) from passive income, and <ul style="list-style-type: none"> <input type="checkbox"/> You do not have substantial US Owners who own at least 25% of your entity <input type="checkbox"/> You have substantial US Owners who own at least 25% of your entity (Please complete below) <table border="1" data-bbox="302 365 1166 751"> <thead> <tr> <th data-bbox="302 365 620 415">Name</th> <th data-bbox="620 365 980 415">Address</th> <th data-bbox="980 365 1166 415">US Tax ID (SSN/EIN)</th> </tr> </thead> <tbody> <tr> <td data-bbox="302 415 620 527"></td> <td data-bbox="620 415 980 527"></td> <td data-bbox="980 415 1166 527"></td> </tr> <tr> <td data-bbox="302 527 620 638"></td> <td data-bbox="620 527 980 638"></td> <td data-bbox="980 527 1166 638"></td> </tr> <tr> <td data-bbox="302 638 620 751"></td> <td data-bbox="620 638 980 751"></td> <td data-bbox="980 638 1166 751"></td> </tr> </tbody> </table>	Name	Address	US Tax ID (SSN/EIN)										<p>Passive NFFE</p>
Name	Address	US Tax ID (SSN/EIN)												
<p>K <input type="checkbox"/></p>	<ul style="list-style-type: none"> ▪ You do not belong to any of the above FATCA classifications ▪ Please complete and submit the <u>US IRS Form W-8BEN-E</u> 	<p>Refer to W-8BEN-E.</p>												

Part 5 - Declaration and Signature

By signing below, we hereby:

1. represent, warrant, agree and certify that, as the date of this Self-Certification Form:
 - (a) all information provided and all statements made in this Self-Certification Form are, true, accurate and complete in all aspects;
 - (b) where any of the above certification and/or information is found to be untrue, incomplete and/or inaccurate and/or where Malayan Banking Berhad, Singapore Branch or Maybank Singapore Limited (collectively, "Maybank") did not receive the relevant supporting documentation and/or other evidence, Maybank has the right and absolute discretion to reject our application and not proceed with any of our account opening; and
 - (c) the persons named and signing below are duly authorised to complete and sign this Self-Certification Form for and on behalf of the Entity in respect of all the account(s) to which this form relates, to submit this Self-Certification Form and where necessary, to submit any relevant supporting documentation or evidence to Maybank;
2. consent to Malayan Banking Berhad, Singapore Branch, Maybank Singapore Limited or any of their related entities and affiliates (collectively "the Bank") disclosing any information contained in this Self-Certification Form and information relating to the Entity including details of any Reportable Account(s), investments or transactions to any government, tax and regulatory agency or authority or any party (located in or outside Singapore) for the purpose of enabling the Bank to comply with any legal, tax or regulatory obligation under any applicable laws (including the Foreign Account Tax Compliance Act ("FATCA") or any similar law in any jurisdiction) or pursuant to any intergovernmental agreement to exchange financial account information. We confirm that we have read, fully understood and accept the terms relating to the collection, use and disclosure of any personal data as well as acknowledge and agree that we are responsible for ensuring that each individual whose personal data has been provided to Maybank pursuant to the Self-Certification Form hereto and from time to time consents to the collection, use, disclosure and/or processing of his/her personal data by the Bank;
3. authorise the Bank to deduct or withhold from any of the Entity's account(s) maintained with the Bank such amounts or otherwise make any payment on account of any tax or levy in any jurisdiction where the Bank is required to do so by any government agency, revenue authority or any party in any jurisdiction and/or under any applicable law (including FATCA);



4. acknowledge that the Bank may classify the Entity as a recalcitrant account holder and/or suspend, recall or terminate its account(s) and/or facilities granted to it, in the event we fail to provide accurate and complete information and/or documentation as the Bank may require;
5. undertake to promptly:
 - (a) notify the Bank in writing within 30 calendar days if there is a change in circumstances which affect the tax residency status of the Entity or causes any information we have provided to the Bank or contained herein to become incorrect or incomplete, and to provide the Bank with a duly updated self-certification and declaration;
 - (b) provide to the Bank such other information, documents or other evidence which Maybank may require in connection with such change in any of the information provided above;
6. agree to indemnify the Bank, to the extent permitted by law, for any loss or liability that may be incurred by the Bank in connection with any breach by us of any obligations herein and/or the Bank's compliance with FATCA or any tax or regulatory obligations under any applicable law;
7. acknowledge and agree that we may incur liabilities arising from or in connection with the Bank's compliance with FATCA or any tax or regulatory obligations under any applicable laws and we agree that the Bank shall not be liable for that loss; and
8. agree to provide the Bank with any information that the Bank may require from time to time to comply with FATCA or any tax or regulatory obligations under any applicable law.

Name:
Designation:
Date:

Name:
Designation:
Date:

Signature:

Signature:

Name:
Designation:
Date:

Name:
Designation:
Date:

Signature:

Signature:

Note: Please indicate the capacity in which you are signing the form. (For example 'Authorised Officer') If signing under a power of attorney please also attached a certified copy of the power of attorney.

Capacity (in relation to the account holder): _____

CRS Controlling Person Self-Certification Form - Annex
Please complete Parts 1-3 in BLOCK LETTERS.

Part 1 - Identification of Controlling Person

A. Name of Controlling Person	B. Date of Birth (DD/MM/YY)
Title:	
Surname(s):	C. Place of Birth
First or Given Name(s)	Town or City of Birth:
Middle Name(s):	Country of Birth
D. Identification Number	E. Country of Citizenship
F. Current Residence Address	G. Mailing Address (Complete only if different from F)
Address Line 1:	Address Line 1:
Address Line 2:	Address Line 2:
City/Town	City/Town
Province/State/County:	Province/State/County:
Postal Code/ZIP Code:	Postal Code/ZIP Code:
Country:	Country:

Part 2 - Tax Residence Information

Please complete the following table indicating

- (i) The country where the Controlling Person is resident for tax purposes (including Singapore, where applicable);
- (ii) The Controlling Person's Taxpayer Identification Number ("TIN") or functional equivalent for each country indicated.

If you are a US person under US Regulations, please fill in and provide an IRS Form W-9 in addition to this form.

If the Controlling Person is a resident for tax purposes in more than three countries, please use a separate sheet.

If a TIN is unavailable please provide the appropriate reason **A**, **B** or **C**.

Reason A: The country where the Controlling Person is liable to pay tax does not issue TINs to its residents

Reason B: The Controlling Person is otherwise unable to obtain a TIN (Please explain why Controlling Person is unable to obtain a TIN in the below table if you have selected this reason)

Reason C: No TIN is required (note: Only select this reason if the authorities of the country of residence for tax purposes entered below do not require the TIN to be disclosed)

Country of tax residence	TIN	If no TIN available enter Reason A, B or C
1		
2		
3		
Please explain in the following boxes why you are unable to obtain a TIN if you selected <u>Reason B</u> above		
1		
2		
3		

Part 3 - Type of Controlling Person

Please provide the Controlling Person's status by ticking the appropriate box.

Controlling Person of a Legal Person	
<input type="checkbox"/>	Control by ownership
<input type="checkbox"/>	Control by other means
<input type="checkbox"/>	Senior managing official
Controlling Person of a Trust	
<input type="checkbox"/>	Settlor
<input type="checkbox"/>	Trustee
<input type="checkbox"/>	Protector
<input type="checkbox"/>	Beneficiary
<input type="checkbox"/>	Other
Controlling Person of a Legal Arrangement (Non-Trust)	
<input type="checkbox"/>	Settlor-equivalent
<input type="checkbox"/>	Trustee-equivalent
<input type="checkbox"/>	Protector-equivalent
<input type="checkbox"/>	Beneficiary-equivalent
<input type="checkbox"/>	Other-equivalent

Part 4 - Declaration and Signature

By signing below, I hereby:

1. certify that I am the Controlling Person (or am authorized to sign for the Controlling Person) of the Entity to which this Self-Certification Form relates;
2. represent and declare that all statements made in this Controlling Person Self-Certification Form and the information provided above are, true, accurate and complete in all aspects. I understand the term "U.S. person" means any citizen or resident of the United States;
3. consent to Malayan Banking Berhad, Singapore Branch, Maybank Singapore Limited or any of their related entities and affiliates (collectively "the Bank") disclosing any information contained in this Controlling Person Self-Certification Form and information relating to me including details of any Reportable Account(s), investments or transactions to any government, tax and regulatory agency or authority or any party (located in or outside Singapore) for the purpose of enabling the Bank to comply with any legal, tax or regulatory obligation under any applicable laws (including the Foreign Account Tax Compliance Act ("FATCA") or any similar law in any jurisdiction) or pursuant to any intergovernmental agreement to exchange financial account information;
4. consent that the Bank may classify any Entity controlled by me (or the Controlling Person as stated in this form) as a recalcitrant account holder and/or suspend, recall or terminate any account(s) and/or facilities granted to such Entity, in the event I fail to provide accurate and complete information and/or documentation as the Bank may require;
5. undertake to notify the Bank in writing within 30 calendar days if there is a change in circumstances which affect the tax residency status of the individual identified in Part 1 of this Controlling Person Self-Certification Form or causes any information I have provided to the Bank or contained herein to become incorrect or incomplete, and to provide the Bank with a duly updated self-certification and declaration;
6. agree to indemnify the Bank, to the extent permitted by law, for any loss or liability that may be incurred by the Bank in connection with any breach by me of any obligations herein and/or the Bank's compliance with FATCA or any tax or regulatory obligations under any applicable law;
7. acknowledge and agree that I may incur liabilities arising from or in connection with the Bank's compliance with FATCA or any tax or regulatory obligations under any applicable laws and I agree that the Bank shall not be liable for that loss; and
8. agree to provide the Bank with any information that the Bank may require from time to time to comply with FATCA or any tax or regulatory obligations under any applicable law.

Signature:

Print Name:

Date: (dd/mm/yyyy)

Note: If you are not the Controlling Person please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attached a certified copy of the power of attorney.

Capacity: (in relation to the
Controlling Person)

Staff Name / PF No:

Date:

Appendix - Glossary

Note: Further details can be found within the Income Tax (International Tax Compliance Agreement) (Common Reporting Standard) Regulations 2016. This can be found at the IRAS website (<https://www.iras.gov.sg/irashome/CRS/>). If you have any questions, then please contact your tax adviser or domestic tax authority.

“Account Holder”

The “Account Holder” is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

“Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

“Controlling Person(s)”

“Controlling Persons” are the natural person(s) who exercise control over an entity. This definition corresponds to the term “beneficial owner” described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership), regardless of whether or not any of them exercises control over the activities of the trust.

“Entity”

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

“Financial Institution”

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

“Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution”

The term “Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

“NFE”

An “NFE” is any Entity that is not a Financial Institution.

“Participating Jurisdiction”

A “Participating Jurisdiction” means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

“Participating Jurisdiction Financial Institution”

The term “Participating Jurisdiction Financial Institution” means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

“Passive NFE”

Under the CRS a “Passive NFE” means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

“Related Entity”

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

“Reportable Account”

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

“Reportable Jurisdiction Person”

A Reportable Jurisdiction Person is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

“Reportable Person”

A “Reportable Person” is defined as a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organisation;
- a Central Bank; *or*
- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE’s.)

“Resident for tax purposes”

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD automatic exchange of information portal. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

“TIN” (including “functional equivalent”)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business/company registration code/number.