

# Self-Certification on Tax Residency Status

## Common Reporting Standard (“CRS”) & Foreign Account Tax Compliance Act (“FATCA”) Self-Certification Form (Entity Accountholder)

### Instructions:

1. Please complete this form if you are an Entity Accountholder.
2. Please complete all sections in a legible manner. The form must be signed and dated.
3. The following will render this form invalid.
  - (a) Alterations to the pre-printed content.
  - (b) Use of correction fluid or tape.
  - (c) Failure to state address in full, namely failing to specify the relevant Country, City and Postal code for your address / the Controlling Person’s address and the type of Controlling Person.
4. To assist you in completing this form, a glossary of terms is attached to this form. The glossary is not a substitute for understanding the requirements of the Regulations. The glossary and this document do not constitute tax advice.
5. If the entity accountholder is a Passive Non-Financial Entity (PNFE) / Passive Non-Financial Foreign Entity (PNFFE), please note that the Controlling Person(s) section must be completed in full.

Note: If there is a change in your Mailing Address, please complete and submit the Change of Address / Contact Details Form (Non-Individual) to the Bank.

### Important information regarding tax reporting requirements for US Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS)

In order to comply with the regulatory requirements of FATCA and CRS, we are obliged to collect your tax self-declaration. Please complete the sections below as directed and provide any additional information that is requested. Refer to FATCA and CRS Glossary.

If you have any questions about this tax self-declaration form, please speak to your tax adviser.

Complete the following section based on your Entity type. Ticked sections are mandatory

Section	1.0	2.0	3.0	4.0	5.0	6.0
Sole Proprietorship Individual Owners	✓	✓	✓	N.A	N.A	✓
Sole Proprietorship Non-Individual Owners	✓	✓	✓	✓	Conditional	✓
Other Entity Type	✓	N.A	✓	✓	Conditional	✓

## 1.0 Entity Accountholder’s Information

Registered Business Name (“the Entity”) : \_\_\_\_\_

Business Registration Number : \_\_\_\_\_

Country of Incorporation or Organisation : \_\_\_\_\_

Primary Country of Operations : \_\_\_\_\_

Registered Address : \_\_\_\_\_  
 \_\_\_\_\_

## 2.0 Sole Proprietorship Owner's Information



This section is required only if you are a Sole Proprietorship. Provide the Sole Proprietorship (Individual/ Non-Individual) Owner's information and not the particulars of the Sole Proprietorship.

Note: If you provide a residential address or ID information that differs from what UOB currently has on record, UOB will accordingly update its records.

Sole-Proprietorship (owned by Individual)

<b>Name</b>	<b>Country of birth</b>	<b>Date of birth (DD/MM/YYYY)</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>ID Number (NRIC/Passport/FIN)</b>	<b>Nationality</b>	<b>Residential Address</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Mailing Address</b> if different from Residential address		
<input type="text"/>		

Sole-Proprietorship (owned by Non-Individual)

**Registered Business Name**

<b>Business Registration Number (UEN)</b>	<b>Country of Incorporation</b>	<b>Registered Address</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>		

## 3.0 Tax Residency

Select your tax residency(ies). If you are a Sole Proprietorship, provide the Sole Proprietorship (Individual/Non-Individual) owner's tax residency(ies). If the Entity is not tax resident in any country/jurisdiction (e.g. because it is fiscally transparent), please provide its place of effective management or jurisdiction in which its principal office is located.

**Singapore** TIN number (Singapore)

**United States** TIN number (United States)  Specified US Person  Yes  No

**Others**

Country 1	TIN number	Country 2	TIN number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**If no TIN in country/jurisdiction**

Country where the Entity/Individual is resident does not issue TINs.

TIN has yet to be assigned.

No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

**If no TIN in country/jurisdiction**

Country where the Entity/Individual is resident does not issue TINs.

TIN has yet to be assigned.

No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

Country 3	TIN number	Country 4	TIN number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**If no TIN in country/jurisdiction**

Country where the Entity/Individual is resident does not issue TINs.

TIN has yet to be assigned.

No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

**If no TIN in country/jurisdiction**

Country where the Entity/Individual is resident does not issue TINs.

TIN has yet to be assigned.

No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

## 3.0 Tax Residency



### Reasonableness Check

#### Individual (Sole-Proprietorship owned by an Individual) Tax Residency(ies) Clarification

If your current residential / mailing address differs from your declared country(ies) of tax residence as above, please provide a reasonable explanation.

Note: Completion of this section is to confirm that you are not a tax resident of the country(ies) where you are residing and not a tax resident of any countries other than those that you have declared above.

#### Country of residential address

- I am a foreign individual in the relevant jurisdiction and I do not meet the minimum number of days to be considered as physically present, and hence not a tax resident in the relevant jurisdiction.
- Others: *(Please provide an explanation here)*

#### Country of mailing address

- I am a foreign individual in the relevant jurisdiction and I do not meet the minimum number of days to be considered as physically present, and hence not a tax resident in the relevant jurisdiction.
- This is the address of a trusted person (e.g. family member, relative, personal assistant)
- Others: *(Please provide an explanation here)*

#### Non-Individual Tax Residency(ies) Clarification

If any of these information fields (Country of Incorporation / Registration, Registered Address, Mailing Address, Domicile – Country of Business Operations, Trustee Address) provided by you differs from your declared country(ies) of tax residence in Part 3.0 - Tax Residency, please select the appropriate reasonable explanation.

This also includes the sole proprietorship's details if you are a sole proprietorship owned by business entity.

#### Country of incorporation / registration

*Please provide a government issued document of at least one of the country(ies) which you are a tax resident of.*

- The entity's jurisdiction where its effective management is situated differs from the jurisdiction in which it was incorporated / registered.
- The entity is a branch and its head office is tax resident in the declared country of tax residence.
- The sole-proprietorship is set up by a service provider.
- Others: *(Please provide an explanation here)*

#### Country of registered address

- This is the address of the sole-proprietorship's service provider.
- Others: *(Please provide an explanation here)*

#### Country(ies) of mailing addresses

- This is the address of my service provider / director / shareholder / authorised signatory.
- Others: *(Please provide an explanation here)*

#### Country(ies) of domicile (Place(s) of Business)

- This is where my service provider is located.
- My tax residency is determined by the place of incorporation. (only applicable if country of incorporation is one of the tax residency(ies)).
- Others: *(Please provide an explanation here)*

#### Country(ies) of Protector(s), Settlor(s), Beneficiary(ies), and Trustee(s) Address (Only applicable if entity is a trust)

- The address provided is not in the same country as the Trustee's tax residency.
- Others: *(Please provide an explanation here)*

## 4.0 FATCA and CRS Status



Select one of the following statements that best describes the Entity. If you are a Sole Proprietorship, provide the Sole Proprietorship (Non-Individual) owner's FATCA and CRS status.

	Instructions	FATCA status if non-US tax resident	CRS status
<input type="radio"/> <b>Passive Business</b> 50% or more of your gross income from Passive Income in the previous year. or 50% or more of your assets were used to produce Passive Income in the previous year.	Proceed to complete Section 5.0 Controlling Person(s).	Passive Non-Financial Foreign Entity	Passive Non-Financial Entity
<input type="radio"/> <b>Active Business</b> Less than 50% of your gross income from Passive Income in the previous year and Less than 50% of your assets were used to produce Passive Income in the previous year.	Proceed to complete Section 6.0 Authorisations and Undertakings.		
<input type="radio"/> <b>Publicly Listed Company or its Related Entity</b> Stock is regularly traded on one or more established securities markets or A Related Entity of an entity whose stock is regularly traded on an established securities market.	1. Name of established securities market _____  2. Name of Related Entity (if any) _____  3. Proceed to complete Section 6.0 Authorisations and Undertakings.	Active Non-Financial Foreign Entity	Active Non-Financial Entity
<input type="radio"/> <b>Charities</b> Charities registered under the Singapore Charities Act.	Proceed to complete Section 6.0 Authorisations and Undertakings.		
<input type="radio"/> <b>Holding Company or Group Services Company</b> Substantially all your business activities consist of: Holding (wholly or partially) the outstanding share of, or Providing financing and services to one or more subsidiaries that engage in non-FI trade/ business. However, you do not operate 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.	Proceed to complete Section 6.0 Authorisations and Undertakings.		
<input type="radio"/> <b>Financial Institution</b> Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.	1. Provide GIIN _____ . _____ . _____ . _____ . _____ . _____ . _____ . _____ . _____ . _____ . _____ . _____ .  2. Provide U.S. withholding certificate U.S. IRS Form W-8BEN-E / W-8IMY / W-8ECI / W-8EXP.  3. Proceed to complete Section 5.0 Controlling Person(s).	Financial Institution	Financial Institution



	Instructions	FATCA status if non-US tax resident	CRS status
<input type="radio"/> <b>Financial Institution</b> Other Investment Entity.	1. Provide GIIN _____ . _____ . _____ . _____  2. Provide U.S. withholding certificate U.S. IRS Form W-8BEN-E / W-8IMY / W-8ECI / W-8EXP.  3. Proceed to complete Section 6.0 Authorisations and Undertakings.	Financial Institution	Financial Institution
<input type="radio"/> <b>Financial Institution</b> Depository Institution, Custodial Institution or Specified Insurance Company.	1. Provide GIIN _____ . _____ . _____ . _____  2. Provide U.S. withholding certificate U.S. IRS Form W-8BEN-E / W-8IMY / W-8ECI / W-8EXP.  3. Proceed to complete Section 6.0 Authorisations and Undertakings.		
<input type="radio"/> <b>Government Entity or Central Bank</b> Government and government-linked entities (including Singapore Ministries, Statutory Boards, Town Councils). Central Bank.	Proceed to complete Section 6.0 Authorisations and Undertakings.	Exempt Beneficial Owner	Active Non-Financial Entity A Government Entity or Central Bank
<input type="radio"/> <b>International Organisations</b> Any international organisation or wholly owned agency or instrumentality thereof.	Proceed to complete Section 6.0 Authorisations and Undertakings.		Active Non-Financial Entity An International Organisation
<input type="radio"/> <b>Other Status</b> If you do not fall under any of the above statuses, please specify your FATCA and CRS status.	1. FATCA Status _____ Provide U.S. IRS Form W-8BEN-E / W-8IMY / W-8ECI / W-8EXP  2. CRS Status _____  3. Proceed to complete Section 6.0 Authorisations and Undertakings.	As specified	As specified

## 5.0 Controlling Person(s)



Complete below section only if your FATCA or CRS status is any of the following: Passive Non-Financial Foreign Entity/Passive Non-Financial Entity/Financial Institution-Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

### All Controlling Person(s) must:

- Provide a copy of their NRIC / Passport document and Proof of Residential Address; and
- Sign this section.

In doing so, all Controlling Person(s) must confirm that the Tax Self-Declarations provided are accurate and up to date.

### Important Notices for Controlling Persons (Signatures)

If you have provided a specimen signature for any accounts you have with UOB, please ensure that the signature on this form matches the signature that was previously provided.

### Important Notices for Controlling Persons (Updates to Residential Address and ID Information)

If you provide a residential address or ID information that differs from what UOB currently has on record, UOB will accordingly update its records.

### Important Notice for Controlling Persons

Tax residence information provided here must be consistent with information provided for any other accounts you have in your individual capacity or for which you are also a Controlling Person.

## Controlling Person 1

Name	Nationality	Date of birth (DD/MM/YYYY)
_____	_____	____/____/____
Percentage of ownership	Country of birth	Residential address
_____%	_____	_____
ID number (NRIC/Passport/FIN)	ID issuing country	_____
_____	_____	

### Select your controlling person tax residency(ies)

**Singapore** TIN number (Singapore) \_\_\_\_\_

**United States** TIN number (United States) \_\_\_\_\_ Specified US Person  Yes  No

**Others**

Country 1	TIN number	Country 2	TIN number
_____	_____	_____	_____

### If no TIN in country/jurisdiction

- Country where the Entity/Individual is resident does not issue TINs.
- No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

### If no TIN in country/jurisdiction

- Country where the Entity/Individual is resident does not issue TINs.
- No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

### Controlling Person's Tax Residency(ies) Clarification

If your current residential address differs from your declared country(ies) of tax residence as above, please provide a reasonable explanation.

Note: Completion of this section is to confirm that you are not a tax resident of the country(ies) where you are residing and not a tax resident of any countries other than those that you have declared above.

- I am a foreign individual in the relevant jurisdiction and I do not meet the minimum number of days to be considered as physically present, and hence not a tax resident in the relevant jurisdiction.
- I am on a short-term project / assignment.
- I am a foreign individual assigned to a diplomatic post.
- Others: (Please provide explanation below and submit relevant supporting documents)

\_\_\_\_\_

\_\_\_\_\_

## 5.0 Controlling Person(s)



### Controlling Person Type *(Tick one only)*

#### Legal Person

- Beneficial Owner
- Control by Senior Managing Official
- Control by Other Means

#### Trust

- Settlor
- Trustee
- Protector
- Beneficiary
- Others: \_\_\_\_\_

#### Legal Arrangement (Non-Trust)

- Settlor-equivalent
- Trustee-equivalent
- Protector-equivalent
- Beneficiary-equivalent
- Others: \_\_\_\_\_

### Controlling Person Confirmation

I confirm that the information provided in this section is true and accurate and complete. No information has been withheld. I, hereby undertake to notify the Bank in writing of any change in circumstances which affects the tax residency status as indicated in this section or causes the information contained herein to become incorrect.

### Signature

Name

Date (DD/MM/YYYY)

## 5.0 Controlling Person(s)



### Controlling Person 2

<b>Name</b>	<b>Nationality</b>	<b>Date of birth (DD/MM/YYYY)</b>
_____	_____	____/____/____
<b>Percentage of ownership</b>	<b>Country of birth</b>	<b>Residential address</b>
_____ %	_____	_____
<b>ID number (NRIC/Passport/FIN)</b>	<b>ID issuing country</b>	
_____	_____	

#### Select your controlling person tax residency(ies)

**Singapore**      TIN number (Singapore) \_\_\_\_\_

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**United States**      TIN number (United States) \_\_\_\_\_      Specified US Person     Yes     No

---

**Others**

Country 1	TIN number	Country 2	TIN number
_____	_____	_____	_____

#### If no TIN in country/jurisdiction

- Country where the Entity/Individual is resident does not issue TINs.
- No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

#### If no TIN in country/jurisdiction

- Country where the Entity/Individual is resident does not issue TINs.
- No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

#### Controlling Person's Tax Residency(ies) Clarification

If your current residential address differs from your declared country(ies) of tax residence as above, please provide a reasonable explanation.

Note: Completion of this section is to confirm that you are not a tax resident of the country(ies) where you are residing and not a tax resident of any countries other than those that you have declared above.

- I am a foreign individual in the relevant jurisdiction and I do not meet the minimum number of days to be considered as physically present, and hence not a tax resident in the relevant jurisdiction.
- I am on a short-term project / assignment.
- I am a foreign individual assigned to a diplomatic post.
- Others: *(Please provide explanation below and submit relevant supporting documents)*
- \_\_\_\_\_
- \_\_\_\_\_

#### Controlling Person Type *(Tick one only)*

##### Legal Person

- Beneficial Owner
- Control by Senior Managing Official
- Control by Other Means

##### Trust

- Settlor
- Trustee
- Protector
- Beneficiary
- Others: \_\_\_\_\_

##### Legal Arrangement (Non-Trust)

- Settlor-equivalent
- Trustee-equivalent
- Protector-equivalent
- Beneficiary-equivalent
- Others: \_\_\_\_\_



## 5.0 Controlling Person(s)



### Controlling Person Confirmation

I confirm that the information provided in this section is true and accurate and complete. No information has been withheld. I, hereby undertake to notify the Bank in writing of any change in circumstances which affects the tax residency status as indicated in this section or causes the information contained herein to become incorrect.

### Signature

### Name

### Date (DD/MM/YYYY)

## 5.0 Controlling Person(s)



### Controlling Person 3

Name	Nationality	Date of birth (DD/MM/YYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Percentage of ownership	Country of birth	Residential address
<input type="text"/> %	<input type="text"/>	<input type="text"/>
ID number (NRIC/Passport/FIN)	ID issuing country	<input type="text"/>
<input type="text"/>	<input type="text"/>	

#### Select your controlling person tax residency(ies)

**Singapore** TIN number (Singapore)

**United States** TIN number (United States)  Specified US Person  Yes  No

**Others**

Country 1	TIN number	Country 2	TIN number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

#### If no TIN in country/jurisdiction

- Country where the Entity/Individual is resident does not issue TINs.
- No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

#### If no TIN in country/jurisdiction

- Country where the Entity/Individual is resident does not issue TINs.
- No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

#### Controlling Person's Tax Residency(ies) Clarification

If your current residential address differs from your declared country(ies) of tax residence as above, please provide a reasonable explanation.

Note: Completion of this section is to confirm that you are not a tax resident of the country(ies) where you are residing and not a tax resident of any countries other than those that you have declared above.

- I am a foreign individual in the relevant jurisdiction and I do not meet the minimum number of days to be considered as physically present, and hence not a tax resident in the relevant jurisdiction.
- I am on a short-term project / assignment.
- I am a foreign individual assigned to a diplomatic post.
- Others: *(Please provide explanation below and submit relevant supporting documents)*
- 
- 

#### Controlling Person Type *(Tick one only)*

##### Legal Person

- Beneficial Owner
- Control by Senior Managing Official
- Control by Other Means

##### Trust

- Settlor
- Trustee
- Protector
- Beneficiary
- Others:

##### Legal Arrangement (Non-Trust)

- Settlor-equivalent
- Trustee-equivalent
- Protector-equivalent
- Beneficiary-equivalent
- Others:

## 5.0 Controlling Person(s)



### Controlling Person Confirmation

I confirm that the information provided in this section is true and accurate and complete. No information has been withheld. I, hereby undertake to notify the Bank in writing of any change in circumstances which affects the tax residency status as indicated in this section or causes the information contained herein to become incorrect.

### Signature

### Name

### Date (DD/MM/YYYY)

## 5.0 Controlling Person(s)



### Controlling Person 4

Name	Nationality	Date of birth (DD/MM/YYYY)
_____	_____	____/____/____
Percentage of ownership	Country of birth	Residential address
_____%	_____	_____
ID number (NRIC/Passport/FIN)	ID issuing country	_____
_____	_____	

#### Select your controlling person tax residency(ies)

**Singapore**      TIN number (Singapore) \_\_\_\_\_

**United States**      TIN number (United States) \_\_\_\_\_      Specified US Person     Yes     No

**Others**

Country 1	TIN number	Country 2	TIN number
_____	_____	_____	_____

#### If no TIN in country/jurisdiction

- Country where the Entity/Individual is resident does not issue TINs.
- No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

#### If no TIN in country/jurisdiction

- Country where the Entity/Individual is resident does not issue TINs.
- No TIN is required.  
Only select this reason if the authorities of the country of tax residence entered do not require the TIN to be disclosed.

#### Controlling Person's Tax Residency(ies) Clarification

If your current residential address differs from your declared country(ies) of tax residence as above, please provide a reasonable explanation.

Note: Completion of this section is to confirm that you are not a tax resident of the country(ies) where you are residing and not a tax resident of any countries other than those that you have declared above.

- I am a foreign individual in the relevant jurisdiction and I do not meet the minimum number of days to be considered as physically present, and hence not a tax resident in the relevant jurisdiction.
- I am on a short-term project / assignment.
- I am a foreign individual assigned to a diplomatic post.
- Others: *(Please provide explanation below and submit relevant supporting documents)*
- \_\_\_\_\_
- \_\_\_\_\_

#### Controlling Person Type *(Tick one only)*

<b>Legal Person</b>	<b>Trust</b>	<b>Legal Arrangement (Non-Trust)</b>
<input type="radio"/> Beneficial Owner	<input type="radio"/> Settlor	<input type="radio"/> Settlor-equivalent
<input type="radio"/> Control by Senior Managing Official	<input type="radio"/> Trustee	<input type="radio"/> Trustee-equivalent
<input type="radio"/> Control by Other Means	<input type="radio"/> Protector	<input type="radio"/> Protector-equivalent
	<input type="radio"/> Beneficiary	<input type="radio"/> Beneficiary-equivalent
	<input type="radio"/> Others: _____	<input type="radio"/> Others: _____

## 5.0 Controlling Person(s)



### Controlling Person Confirmation

I confirm that the information provided in this section is true and accurate and complete. No information has been withheld. I, hereby undertake to notify the Bank in writing of any change in circumstances which affects the tax residency status as indicated in this section or causes the information contained herein to become incorrect.

### Signature

### Name

### Date (DD/MM/YYYY)

## 6.0 Authorisations and Undertakings



- We understand that the information provided herein is subject to the terms and conditions governing the Accountholder's relationship with United Overseas Bank Limited ("UOB").
- We confirm and declare that all of the information regarding the Entity that has been provided in this form is complete, current and accurate.
- We undertake to notify UOB and to provide UOB with a suitably updated Self-Certification form within 30 days of any change in circumstances which affects the tax residency status of the Accountholder named in Section 1 above or causes the information contained herein to become incorrect.
- We undertake to immediately notify UOB in writing if any other person(s) become a Controlling Person.
- We agree to provide such documents as UOB may require from time to time in its sole discretion for the purpose of UOB validating the information relating to the Controlling Person and satisfying itself that the information herein is valid.
- Without prejudice to any other rights or remedies UOB may otherwise have, we shall indemnify, keep indemnified and hold harmless UOB against any and all liabilities actions, claims, losses, damages, costs and expenses (including but not limited to legal costs on a full indemnity basis) suffered or incurred by UOB as a result of, or in connection the information herein being inaccurate, outdated or untrue.
- We acknowledge that a failure on our part to provide accurate and timely information pursuant to UOB's obligations may result in UOB taking necessary measures and actions including but not limited to as provided in the Regulations and all applicable laws relating to the same.

Signature^

Name: \_\_\_\_\_

NRIC / Passport.: \_\_\_\_\_

Date (DD/MM/YYYY): \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_

Signature^

Name: \_\_\_\_\_

NRIC / Passport.: \_\_\_\_\_

Date (DD/MM/YYYY): \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_

Signature^

Name: \_\_\_\_\_

NRIC / Passport.: \_\_\_\_\_

Date (DD/MM/YYYY): \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_

Signature^

Name: \_\_\_\_\_

NRIC / Passport.: \_\_\_\_\_

Date (DD/MM/YYYY): \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_

*^Note: To be signed by any 2 directors OR 1 director & 1 company secretary. If the company has only 1 director, the signature of the sole director will suffice. In situations where the entity is a joint venture, please ensure that either the director or company secretary of each member of the joint venture sign and date this form.*

For Bank Use Only			
FOR BRANCHES/BUSINESS UNIT USE ONLY			
Validation documents enclosed:-			
<input type="checkbox"/> Please state: _____			
Identification Status : <input type="checkbox"/> Complete <input type="checkbox"/> Pending			
Attended / Processed by*		Signature Verified by (For Thumbprint-Witnessed by): For Branch Use Only	
Lan ID :		Lan ID :	
Staff ID :		Staff ID :	
_____	_____	_____	_____
Signature and Name	Date	Signature and Name	Date
FOR CMOC USE ONLY			
Processed by		Approved by	
_____	_____	_____	_____
Signature and Name	Date	Signature and Name	Date



## Active Non-Financial Entity (NFE)/ Active Non-Financial Foreign Entity (NFFE):

Any NFE/NFFE (being an entity that is not a Financial Institution (FI)) that meets any of the following criteria:

1. Less than 50 percent of the NFE/NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFE/NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;

2. The stock of the NFE/NFFE is regularly traded on an established securities market or the NFE/NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;

3. The NFE/NFFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;

4. Substantially all of the activities of the NFE/NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity does not qualify for this status if 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;

5. The NFE/NFFE 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/NFFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE/NFFE;

6. The NFE/NFFE 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 operations in a business other than that of a Financial Institution;

7. The NFE/NFFE 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 a business other than that of a Financial Institution; or

8. The NFE/NFFE meets all of the following requirements:

(a) 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, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;

(b) It is exempt from income tax in its jurisdiction of residence;

(c) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

(d) The applicable laws of the NFE/NFFE's jurisdiction of residence or the NFE/NFFE's formation documents do not permit any income or assets of the NFE/NFFE 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/NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and

(e) The applicable laws of the NFE/NFFE's jurisdiction of residence or the NFE/NFFE's formation documents require that, upon the NFE/NFFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE/NFFE's jurisdiction of residence or any political subdivision thereof.

## Central Bank:

An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

## Controlling Person:

The natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies), or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Person' shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force. In Singapore, is considered an individual who:

1. Owns an interest of more than 25% of the capital in the entity;
2. Can exercise more than 25% of the voting power at the shareholders meeting of the entity;
3. Has direct or indirect control or power of decision in the entity;
4. Is a beneficiary of 25% or more of the capital of the entity; or
5. Has particular control over 25% or more of the capital of the entity

## CRS:

means the Common Reporting Standard.

## Custodial Institution:

Any Entity that holds, as a substantial portion of its business, financial assets for the account of others. An Entity holds financial assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

## Depository Institution:

Any Entity that accepts deposits in the ordinary course of a banking or similar business.

## Entity:

A legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

## Established Securities Market:

An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.

## FATCA:

is an abbreviation of Foreign Account Tax Compliance Act. This United States tax legislation is aimed at identifying U.S. Persons that have an account or financial assets outside of the United States. The government of the Singapore has concluded an agreement with the government of the United States with respect to the exchange of information regarding U.S. Persons in Singapore.

## Financial Institution:

Any of the following:

1. A Depository Institution
2. A Custodial Institution
3. An Investment Entity
4. A Specified Insurance Company

## Fiscally transparent entities:

Entities that are considered fiscally transparent are:

1. Sole proprietorships - the business income derived by a sole proprietorship is part of the total personal income of the sole proprietor which is taxed at individual income tax rates; and
2. Partnerships – each partner of a partnership will be taxed based on his share of the business income of the partnership at individual income tax rates.

## Global Intermediary Identification Number (GIIN):

Institutions and entities assigned a GIIN can use it to identify themselves to withholding agents and tax administrators for FATCA reporting purposes. The GIIN, formatted as XXXXXX.XXXXXX.XX.XXX, is a 19-character identification number. These characters will never contain the letter "O".

## Governmental Entity:

The government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or any one or more of the foregoing (each, 'Governmental Entity'). This category is comprised of the integral parts, controlled entities, and political subdivisions of a jurisdiction.

1. An integral part of a jurisdiction means any person, organisation, agency, bureau, fund, instrumentality, or other body, however designated, that constitutes a governing authority of a jurisdiction, with no portion inuring to the benefit of any private person. An integral part does not include any individual who is a sovereign, official, or administrator acting in a private or personal capacity.

2. A controlled entity means an Entity that is separate in Form from the jurisdiction or that otherwise constitutes a separate juridical entity, provided that: (a) The Entity is wholly owned and controlled by one or more Governmental Entities directly or through one or more controlled entities; (b) The Entity's net earnings are credited to its own account or to the accounts of one or more Governmental Entities, with no portion of its income inuring to the benefit of any private person; and (c) The Entity's assets vest in one or more Governmental Entities upon dissolution.

3. Income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental program, and the program activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing; however, income is considered to inure to the benefit of private persons if the income is derived from the use of a governmental entity to conduct a commercial business, such as a commercial banking business, that provides financial services to private persons.

## International Organisation:

Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

## Investment Entity:

Any entity will be treated as an Investment Entity if meets conditions below:



1. Entity that primarily conducts as a business (or is managed by an Entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:
  2. trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  3. Individual and collective portfolio management; or
  4. otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
  5. Satisfies the Financial Asset Test (FAT). If 50 percent or more of the Entity's gross income is attributable to the activities mentioned above during the shorter of: (a) The three-year period ending on 31 December of the year preceding the year in which the determination is made; or (b) The period during which the entity has been in existence.

The second type of 'Investment Entity' ('Investment Entity managed by another FI') is any entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

#### Listed on a stock exchange:

An entity is considered to be listed on a stock exchange if at least 50% of the securities of the entity are regularly traded on an established securities market.

#### Non- Financial Foreign Entity (NFFE):

refers to any non-US incorporated entity that is not a Foreign Financial Institution ("FFI").

#### Participating Jurisdiction:

A jurisdiction – (i) with which an agreement is in place pursuant to which it will provide the specified information under CRS, and (ii) which is identified in a published list.

#### Passive income:

refers generally to the portion of gross income that consists of:

1. Dividends and dividend substitute payments (income equivalent to dividend);
2. Interest and income equivalent to interest;
3. Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
4. Annuities;
5. Income from swap-contracts;
6. Rental income of real estate property provided that this income can be obtained by performing little to no activity.

The list above is not exhaustive. A complete overview of passive income can be found on [www.irs.gov](http://www.irs.gov). If you are uncertain whether income is passive income, please consult a tax adviser.

#### Passive NFE/Passive NFFE:

Any NFE/NFFE (being an entity that is not a FI) that is not an Active NFE/NFFE. (Note: Similar treatment will be applied to an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution).

#### Related Entity:

An Entity is regarded as being related to another Entity if: (i) One controls the other; or (ii) The two Entities are under common control. Control means: Direct or indirect ownership of more than 50 percent of the vote and value in an Entity.

#### Reportable Account:

An account that, pursuant to due diligence procedures consistent with CRS, has been identified as an account that is held by one or more persons that are Reportable Persons or by a Passive NFE with one or more Controlling Persons that are Reportable Persons with respect to another Jurisdiction.

#### Reportable Person:

A Reportable Jurisdiction Person other than: (i) a corporation the stock of which is regularly traded on one or more Established Securities Markets; (ii) any corporation that is a Related Entity of a corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution. Notwithstanding the foregoing, Singapore may treat an entity as not a Related Entity of another entity if the two entities are not members of the same Expanded Affiliated Group ("EAG").

#### Reportable Jurisdiction Person:

An individual or Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a Reportable Jurisdiction. For this purpose, 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.

#### Reportable Jurisdiction:

A jurisdiction – (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the specified information under CRS; (ii) which is identified in a published list.

#### Specified Insurance Company:

Any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

#### Specified US Person:

means any US Person other than those specifically excluded. The United States tax authorities (IRS) have excluded certain U.S. Persons from the requirement to be reported by financial institutions pursuant to FATCA. An entity will usually know whether it can be excluded according to specific requirements of the IRS and United States tax legislation (U.S. Internal Revenue Code). If you are uncertain whether the entity has this specific status, please visit [www.irs.gov](http://www.irs.gov) for more information or consult a tax adviser. The following are not Specified US Persons:

1. A publicly traded corporation or member of its expanded affiliated group;
2. The U.S., any states of the U.S., U.S. Territory, political subdivision of any of foregoing or any wholly owned agency or instrumentality thereof;
3. Organization exempt from tax under Section 501(a) or an individual retirement plan;
4. Banks;
5. Real estate investment trusts;
6. Regulated investment company or entity registered with the U.S. Securities and Exchange Commission;
7. Common trust fund or trust exempt from tax;
8. A U.S. registered dealer in securities, commodities or derivatives;
9. A broker; or
10. Tax-exempt trust under a plan.

#### Taxpayer Identification Number (TIN):

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. For example, Unique Entity Number (UEN) is used by Singapore entities to file tax returns with Inland Revenue Authority of Singapore. Further details of acceptable TINs can be found at: <http://www.oecd.org/tax/automatic-exchange/tinsandtaxresidency/>.

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 individuals, a social security/ insurance number, citizen/personal identification/service code/number, and resident registration number; and for Entities, a business/company registration code/number.

#### US Person:

means

1. A US citizen or resident individual,
2. A partnership or corporation organized in the US or under the laws of the US or any state of the US,
3. A trust if (i) a court within the US would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of trust, and (ii) one or more US Persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the US;

As interpreted in accordance with the US Internal Revenue Code.

#### U.S. TIN (U.S. Taxpayer Identification Number):

The 'Taxpayer Identification Number' (TIN), which is also known as 'U.S. federal taxpayer identification number', is used by the IRS as an identification number for tax administration. This number can be requested via [www.irs.gov](http://www.irs.gov).

1. For residents and citizens of the United States, this number is the 'Social Security Number' (SSN). You can request a social security number via IRS form SS-5 or [www.irs.gov](http://www.irs.gov).
2. Non-U.S. individuals who are United States taxpayers can request an 'Individual Taxpayer Identification Number' (ITIN) via IRS form W-7 or [www.irs.gov](http://www.irs.gov).
3. For organizations and employers, the U.S. TIN is the Employer Identification Number (EIN). This number may be requested via IRS form SS-4 or [www.irs.gov](http://www.irs.gov). More information is available about identification numbers and the process to request these numbers on [www.irs.gov](http://www.irs.gov).