



CIMB BANK BERHAD  
197201001799 (13491-P)



CIMB ISLAMIC BANK BERHAD  
200401032872 (671380-H)

## Common Reporting Standard ("CRS") and Foreign Account Tax Compliance ("FATCA") Entity Self-Certification Form

The Common Reporting Standard ("CRS") is an internationally-agreed standard introduced by the Organisation for Economic Co-operation and Development ("OECD") for the automatic exchange of financial information between participating countries/ jurisdictions. Under the CRS rules, CIMB Group is required to collect information on the tax residence of its customers. The CRS is effective in Malaysia from 1 July 2017.

The Foreign Account Tax Compliance Act ("FATCA") is a United States ("US") law that requires CIMB Group to report information about financial accounts held by US taxpayers or foreign entities in which US taxpayers hold a substantial ownership interest. Thus, CIMB Group is obliged under the Malaysia – US Intergovernmental Agreement to collect each account holder's US/Non-US Person status. The FATCA is effective in Malaysia from 1 July 2014.

This form is for Entity Account Holder (which includes all businesses, trusts, partnerships and sole proprietors owned by entities).

If you are an individual account holder or sole proprietorship owned by an individual, please do not complete this form. Instead, please complete "CRS and FATCA Individual Self-Certification Form".

If you are a controlling person of an entity, please also complete the Annex Section within this form.

As a financial institution, CIMB Group is not able to provide tax advice to its customers. Please consult your tax advisers if you have any questions in relation to the CRS and FATCA rules, and/or your tax residence.

To assist you in completing this form, an appendix with definition for the selected terms is attached. The appendix does not constitute tax advice and is not a substitute for understanding the requirements of the CRS and FATCA rules.

### Part 1. Identification of Entity Account Holder

|  |  |          |  |
|--|--|----------|--|
| Registered Name of Entity:   |  |          |  |
| Entity Registration No.  |  |          |  |
| Country of Incorporation or Organization   |  |          |  |
| Current Registered Address:  |  |          |  |
| Postal Code:   |  | Country: |  |
| Mailing Address (please only complete if different from registered address shown above): |  |          |  |
| Postal Code:   |  | Country: |  |

### Part 2. CRS Self-Certification for Entity Account Holder

#### 2.1 CRS Entity Classification

Please provide the Account Holder's status by ticking one of the following boxes.

| Entity Type  |  | ✓ |
|--|--|---|
| A  | Financial Institution – Investment Entity  |   |
| i  | An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution<br>(Note: if this is ticked, please complete the Annex Section on Controlling Person(s)) |   |
| ii   | Other Investment Entity  |   |
| B  | Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company   |   |
| If you have ticked (A) or (B) above, please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes. |  |   |



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| Entity Type   |  | ✓ |
|---|--|---|
| <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> |  |   |

## 2.2. CRS Declaration of Tax Residence and related Taxpayer Identification Number ("TIN")

Please complete the following table indicating:-

- All countries/ jurisdictions where the Entity Account Holder is a tax resident; and
- The TIN for each country/ jurisdiction indicated.

NOTE:  
If the Entity Account Holder is a tax resident in more than 3 countries/ jurisdictions, please use a separate sheet.  
If a TIN is unavailable, please provide the appropriate reason A, B or C:

**Reason A** The country/ jurisdiction where Account Holder is liable to pay tax does not issue TIN to its residents.  
**Reason B** The Account Holder is otherwise unable to obtain a TIN or equivalent number.  
**Reason C** No TIN is required (Note: only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction.)

| Country/ Jurisdiction of Tax Residence   | TIN         | If TIN is unavailable, please state reason (A, B or C) |
|--|-------------|--|
| i.   |             |  |
| ii.  |             |  |
| iii.   |             |  |
| If Reason B is selected above, explain why you are unable to obtain a TIN in the corresponding row below |             |  |
| Country/ Jurisdiction of Tax Residence   | Explanation |  |
| i.   |             |  |
| ii.  |             |  |
| iii.   |             |  |

### Part 3. FATCA Self-Certification for Entity Account Holder

The information provided in this section is for FATCA purposes. Please note your FATCA classification may differ from your CRS classification in c.

Please note that you will be required to provide documentary evidence to support your status as a US or Non US Person

|  |  |   |
|--|--|---|
| <b>3.1. Entities with US TIN</b>       |  | ✓ |
| A                                      | Are you incorporated, established, constituted or organized in the US?   |   |
| i                                      | Yes<br>TIN/ Employer Identification Number ("EIN"): <input type="text"/>   |   |
| ii                                     | No. Please complete the following sections.  |   |
| <b>3.2 FATCA Entity Classification</b> |  |   |
| A                                      | Active Non-Financial Foreign Entity ("NFFE")<br>• a corporation where its stock is regularly traded on an established securities market or a corporation which is a Related Entity of such corporation   |   |
| i                                      | If you have ticked 3.2(A), please provide the <b>name of the established securities</b> market on which the stock of the corporation is regularly traded:  |   |
| ii                                     | If you are a Related Entity of a regularly traded corporation, please provide the <b>name of the regularly traded corporation</b> that the Entity in A is a Related Entity of:   |   |
| B                                      | Active NFFE – Active Business<br>• At least 50% of its gross income (for the previous calendar year) from these business activities and not from passive income such as investments, dividends, interest, rents or royalties.<br>• At least 50% of assets held by produce or are held to produce active income.  |   |
| C                                      | Active NFFE - Non-US Public Sector Entity<br>• The Entity is any of the following:<br>▪ Central Banks<br>▪ Government Agencies<br>▪ Statutory Boards<br>▪ Entities owned by Statutory Boards<br>▪ Public Sector entities<br>▪ Foreign Embassies or Trade Representative Offices<br>▪ International Organizations |   |
| D                                      | Active NFFE - Charity or Non-Profit Organization<br>• The Entity is a Charity / Non-Profit Organization (including charitable Trusts)  |   |
| E                                      | Passive NFFE<br>• You are not able to come within the definition of a Financial Institution, Active NFFE or Exempt Beneficial Owner<br>(Note: if this is ticked, please complete the Annex Section on Controlling Person(s))   |   |
| F                                      | Others<br>• You do not fall under any of the above statuses.<br>• Please provide an IRS W-8BEN-E / W-8IMY / W-8ECI / W-8EXP  |   |

### Part 5. Declarations and Signature

I/We understand that the information supplied by me/us is subject to the terms and conditions governing the Account Holder's relationship with CIMB Group setting out how CIMB Group may use and share the information supplied by me/us.

I/We acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided directly or indirectly to any relevant tax authority, including of the country/ jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/ jurisdiction or countries/ jurisdictions in which the Account Holder may be resident for tax purposes pursuant to agreements between competent authorities to exchange financial account information.

Where required by domestic or overseas governmental, supervisory or regulatory authorities, I/we also understand and agree that CIMB may be required to obtain additional documents and/or forms, which I/we will sign, if I am/we are subject to the relevant jurisdiction's requirements.



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Where required by domestic or overseas governmental, supervisory or regulatory authorities, I/we understand and agree that CIMB Group may withhold, and pay out, from any of my account(s) such amounts as may be required according to applicable laws, regulations, directives, guidelines and/or agreements with and/or from domestic or overseas governmental, supervisory or regulatory authorities.

I/We certify that I am/we are the Account Holder or am/are authorized to sign for the Account Holder, of the account(s) to which this form relates and I/we declare that all statements made in this declaration are to the best of my/our knowledge and belief, correct and complete.

If there is a change in circumstances that affects the tax residency status of the Account Holder identified in any parts of this form or causes the information contained herein to become incorrect or incomplete, I/we understand that I am/we are obligated to inform CIMB Group of the change in circumstances within 30 days of its occurrence and to provide a suitably updated self-certification.

For and on behalf of the Entity Account Holder,

Signature: \_\_\_\_\_

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

Designation: \_\_\_\_\_

Date: \_\_\_\_\_

**For Bank Use Only**

**For Branches/ Business Unit Use Only**

Validation documents enclosed:

☐ Please state: \_\_\_\_\_

Account No. \_\_\_\_\_

Customer CIF No. \_\_\_\_\_

Identification Status: ☐ Complete ☐ Pending

Attended/ Processed By:

LAN ID:  
Staff ID:

LAN ID:  
Staff ID:

Signature

Name:

Date

Approved by:

Signature

Name:

Date

### Controlling Person Self-Certification Form

Please provide the information requested below on the Account Holder's controlling person(s) if you have indicated that the Account Holder is:

- for CRS purposes: a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution, or
- for FATCA purposes: a Passive NFFE.

This attachment is considered an integral part of the CRS and FATCA Entity Self-Certification Form to which it is associated.

This is to be completed by **each** Controlling Person. If the Controlling Person is a tax resident in more than one country/ jurisdiction, please detail all countries/ jurisdictions of tax residence and associated TINs.

If there is a change in Controlling Person, please submit an updated Controlling Person Self-Certification Form within 30 days of such change.

### Part A. Identification of Controlling Person

|  |  |   |  |
|--|--|---|--|
| <b>Full Name</b><br>(as per NRIC/ Passport): |  |   |  |
| <b>Date of Birth (dd/mm/yyyy):</b>           |  |   |  |
| <b>Country of Birth:</b>                     |  |   |  |
| <b>NRIC Number (only for Malaysians):</b>    |  |   |  |
| <b>Passport Number:</b>                      |  | <b>Passport Expiry Date</b><br>(dd/mm/yyyy) |  |
| <b>Current Residential Address</b>           |  | <b>Postal Code</b>                          |  |
|  |  | <b>Country</b>                              |  |
| <b>Mailing Address</b>                       |  | <b>Postal Code</b>                          |  |
|  |  | <b>Country</b>                              |  |

## Part B. Tax Residence and related TIN

Please complete this Part indicating:-

- i. All countries/ jurisdictions where you are a tax resident; and
- ii. Your TIN for each country/ jurisdiction indicated.

☐ Malaysia

☐ United States of America

TIN/ Social Security No. ("SSN"):

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

☐ I was a US Person, but I confirm I am no longer a "US Person". A copy of the Certificate of Loss of US Nationality is enclosed.

☐ Other countries

| Country/ Jurisdiction of Tax Residence | TIN | If TIN is unavailable, please state reason (A, B or C) <sup>1</sup> |
|--|-----|---|
| i.                                     |     |   |
| ii.                                    |     |   |
| iii.                                   |     |   |

If Reason B is selected above, explain why you are unable to obtain a TIN in the corresponding row below

| Country/ Jurisdiction of Tax Residence | Explanation |
|--|-------------|
| i.                                     |             |
| ii.                                    |             |
| iii.                                   |             |

<sup>1</sup>NOTE:

If you are a tax resident in more than 3 countries/ jurisdictions, please use a separate sheet.

If a TIN is not available, please provide the appropriate reason A, B or C:

- Reason A** The country/ jurisdiction where Account Holder is liable to pay tax does not issue TIN to its residents.
- Reason B** The Account Holder is otherwise unable to obtain a TIN or equivalent number.
- Reason C** No TIN is required (Note: only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction.)

## Part C. Controlling Person Type

| Legal Person              |   | ✓ |
|---------------------------|---|---|
| A                         | Control by ownership (direct or indirect)                 |   |
| B                         | Control by other means. <i>Please specify type:</i> _____ |   |
| C                         | Senior managing official                                  |   |
| Legal Arrangement - Trust |   |   |
| D                         | Settlor   |   |
| E                         | Trustee   |   |
| F                         | Protector   |   |
| G                         | Beneficiary   |   |
| H                         | Other. <i>Please specify type:</i> _____                  |   |
| Legal Arrangement - Other |   |   |
| I                         | Settlor-equivalent  |   |
| J                         | Trustee-equivalent  |   |
| K                         | Protector-equivalent                                      |   |

|   |   |  |
|---|---|--|
| L | Beneficiary-equivalent                              |  |
| M | Other-equivalent. <i>Please specify type:</i> _____ |  |

#### Part D. Declarations and Signature

I understand that the information supplied by me is subject to the terms and conditions governing the Account Holder's relationship with CIMB Group setting out how CIMB Group may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided directly or indirectly to any relevant tax authority, including of the country/ jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/ jurisdiction or countries/ jurisdictions in which the Account Holder may be resident for tax purposes pursuant to agreements between competent authorities to exchange financial account information.

Where required by domestic or overseas governmental, supervisory or regulatory authorities, I also understand and agree that CIMB Group may be required to obtain additional documents and/or forms, which I will sign, if I am subject to the relevant jurisdiction's requirements.

I certify that I am the Account Holder or am authorized to sign for the Account Holder<sup>2</sup>, of the account(s) to which this form relates and I declare that all statements made in this declaration are to the best of my knowledge and belief, correct and complete.

If there is a change in circumstances that affects the tax residency status of the individual identified in Part A of this form or causes the information contained herein to become incorrect or incomplete, I understand that I am obligated to inform CIMB Group of the change in circumstances within 30 days of its occurrence and to provide a suitably updated self-certification.

Signature: \_\_\_\_\_

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

Date (dd/mm/yyyy): \_\_\_\_\_

<sup>2</sup>**Note:** If you are not the Controlling Person but are signing this form on behalf of the Controlling Person, please indicate the capacity in which you are signing the form (e.g., power of attorney, executor or administrator, parent or guardian) and provide any required documentation of your authority.

Capacity: \_\_\_\_\_

| For Bank Use Only   |  |   |  |
|---|--|---|--|
| For Branches/ Business Unit Use Only  |  |   |  |
| Validation documents enclosed:<br><input type="checkbox"/> Certificate of Loss of US Nationality (if applicable)<br><input type="checkbox"/> Passport/ Identity Card collected and reviewed<br><input type="checkbox"/> Power of Attorney document collected and reviewed<br><input type="checkbox"/> Others: _____ |  | Account No. _____<br>Customer CIF No. _____   |  |
| Identification Status: <input type="checkbox"/> Complete <input type="checkbox"/> Pending   |  |   |  |
| Attended/ Processed By:<br><br><div style="text-align: right;">LAN ID:<br/>Staff ID:</div><br><div style="display: flex; justify-content: space-between;"> <div>Signature<br/>Name: _____</div> <div>Date _____</div> </div>  |  | Approved by:<br><br><div style="text-align: right;">LAN ID:<br/>Staff ID:</div><br><div style="display: flex; justify-content: space-between;"> <div>Signature<br/>Name: _____</div> <div>Date _____</div> </div> |  |

## **APPENDIX – Definitions**

**“ACCOUNT HOLDER”** means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

**“ACTIVE NFE”** means any Non- Financial Entity that meets any of the following criteria:

- a. Less than 50% of the NFE’s gross income for the preceding calendar year is Passive Income and less than 50% of the assets held by the NFE during the preceding calendar year were assets that produce or are held for the production of passive income;
- b. The share of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an entity, the share of which is regularly traded on an established securities market;
- c. The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d. Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding share of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a FI, except that an entity shall not qualify for NFE 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;
- e. 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 FI, provided that such a NFE shall not qualify for this exception after the date that is 24 months after the date of the initial incorporation of the NFE;
- f. The NFE was not a FI 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 FI;
- g. The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not FIs, 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 FI; or
- h. The NFE meets all of the following requirements:
  - 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, 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 the fair market value of property which the charity 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 government entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision thereof.

**“Active NFFE”** means any NFFE that meets any of the following criteria:

- a. Less than 50% of the NFFE’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 NFFE during the preceding calendar year or other appropriate reporting period were assets that produce or are held for the production of passive income;
- b. The share of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an entity, the share of which is regularly traded on an established securities market;
- c. The NFFE is incorporated in a US Territory and all of the owners of the payee are bona fide residents of that US Territory;
- d. The NFFE is a non-US government, a political subdivision of such non-US government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a US Territory, an international organisation, a non-US Central Bank of issue, or an entity wholly-owned by one or more of the foregoing;
- e. Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding share of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a FI, except that an entity shall not qualify for NFFE 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;
- f. The 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 FI, provided that such a NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial incorporation of the NFFE;



- g. The NFFE was not a FI 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 FI;
- h. The NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not FIs, 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 FI;
- i. The NFFE is an “Excepted NFFE” as described in the US Treasury Regulations; or
- j. The NFFE meets all of the following requirements:
  - 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, 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 charity’s jurisdiction of residence or the charity’s formation documents do not permit any income or assets of the charity 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 charity’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the charity has purchased; and
  - v. The applicable laws of the charity’s jurisdiction of residence or the charity’s formation documents require that upon the charity’s liquidation or dissolution, all of its assets be distributed to a government entity or other non-profit organisation, or escheat to the government of the charity’s jurisdiction of residence or any political subdivision thereof.

**“CONTROLLING PERSON”** means the natural persons who exercise control over an entity or any shareholder with interest of 25% or more shares or threshold set by the local authority. 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 Persons” must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

**“FINANCIAL ACCOUNT”** means an account maintained by a Financial Institution, and includes Depository Accounts, Custodial Accounts, Equity and Debt Interest in certain Investment Entities; Cash Value Insurance Contracts and Annuity Contracts.

**“INVESTMENT ENTITY”** includes 2 types of entities:

- a. an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - 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;
  - Individual and collective portfolio management; or
  - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.
- b. an Entity where 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.

**“NON-PROFIT ORGANIZATION”** meets the requirement where:

- a. The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- b. The entity is exempt from income tax in its country of residence;
- c. The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- d. Neither the applicable laws of the entity’s country of residence nor the entity’s formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity’s charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
- e. The applicable laws of the entity’s country of residence or the entity’s formation documents require that, upon the entity’s liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity’s country of residence or any political subdivision thereof.

**“PASSIVE NFE”** means:

- a. Any NFE that is not an Active NFE; or
- b. An Investment Entity that is not a Participating Jurisdiction FI.

**“Passive NFFE”** is any NFFE that is not:

- a. An Active NFFE; or

- b. A withholding foreign partnership or withholding foreign trust.

**“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”** 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.

**“FINANCIAL INSTITUTION”** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

**“REPORTABLE PERSON”** means an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction and is other than:

- a. a corporation the stock of which is regularly traded on one or more established securities markets;
- b. any corporation that is a Related Entity of a corporation
- c. a Governmental Entity;
- d. an International Organisation;
- e. a Central Bank; or
- f. a Financial Institution

**“REPORTABLE JURISDICTION”** means a jurisdiction which an agreement is in place to which there is an obligation to provide relevant information with respect to each Reportable Account

**“TIN”** means Taxpayer Identification Number or 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 and used to identify the individual for the purposes of administering the tax laws of each jurisdiction. Further details of acceptable TINs can be found at: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

**“US PERSON”** means:

- i. A US Citizen or resident individual.
- ii. A partnership or corporation organized in the US or under the laws of the US or any state of the US.
- iii. A trust if (1) a court within the US would have authority under applicable law to render orders or judgements concerning substantially all issues regarding administration of trust, and (2) 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.

For clarification purposes you are a US Person if:

- a. You hold multiple citizenships and one of them is US;
- b. You have a US Green Card;
- c. You were born in the US or a US Territory (American Samoa, Puerto Rico, Guam, US Virgin Islands or Northern Mariana Islands).

**WARNING:**

It is an offence under section 113A of the Income Tax Act 1967 if any person, in making a self-certification, makes or gives any incorrect information in a material particular on behalf of himself or another person. A person who commits the offence is liable on conviction to a fine not less than RM 20,000 and not more than RM 100,000 or to imprisonment for a term not exceeding 6 months or to both.