

## CRS Self Certification Form - Entity

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### Introduction

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Under the direction of the Organisation of Economic Cooperation and Development (OECD), many Participating Jurisdictions have committed to, and are establishing, a global standard for the Automatic Exchange of Financial Account Information based on the Common Reporting Standard (CRS) to obtain and exchange financial account information of overseas tax payers on an annual basis.

Standard Chartered PLC and its subsidiaries and affiliates (Standard Chartered) is committed to complying with its obligations under CRS. Like the industry at large, Standard Chartered may be required to collect certain tax-related information and/or documents from clients. In certain circumstances, Standard Chartered will be required to report and share such information and/or documents with the appropriate tax authorities in compliance with CRS and any applicable intergovernmental agreements (IGAs) entered into between jurisdictions.

These explanatory notes are not a substitute for understanding the requirements of the CRS regulations. Further details on the CRS may be found within the OECD CRS for Automatic Exchange of Information (AEOI), the associated Commentary to the CRS and domestic guidance.

Please note that this document does not constitute tax or legal advice. If you have any questions about this Form or CRS, please contact your tax, legal and/or other professional advisor.

Please complete this Form if you are an entity Account Holder. For joint or multiple Account Holders, use a separate Form for each entity Account Holder.

If you are an Individual (including a sole proprietor) Account Holder, do not use this Form. Instead, fill in the 'Self Certification Form - Individual'.

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## CRS Self Certification Form - Entity

Please complete Parts 1 to 4 in BLOCK LETTERS and read the Instructions on how to complete this Form on page 4 and the Definitions on page 10.

### Part 1 Identification of Account Holder

A) Name of Legal Entity or Branch		B) Country of Incorporation or Organisation	
		Place of Incorporation*:	
		Country of Incorporation or Organisation:	
C) Current Residence Address		D) Mailing Address (complete only if different from Section 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:	

*\*Only complete these fields if you maintain a Financial Account in India where collection is required*

### Part 2 Tax Residence Information

Please complete the following table indicating (i) the country (or countries) in which the Account Holder is a resident for tax purposes and (ii) the Account Holder's Taxpayer Identification Number or functional equivalent (hereafter referred to as 'TIN') for each country indicated.

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

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

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

- **Reason A:** The country where 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 functional equivalent (please explain why Account Holder is unable to obtain a TIN in the table below 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)

More details are available in the Instructions to this Form.

No.	Country of residence for tax purposes	TIN	If no TIN is available enter Reason A, B or C
1			
2			
3			
If Reason B selected above, explain why the Account Holder is unable to obtain a TIN in the corresponding row below			
1			
2			
3			

## CRS Self Certification Form - Entity

### Part 3 Entity Type

Only tick one box from 1A to 1H to provide the Account Holder's status.

#### Financial Institution (FI)

- 1A) **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) **Other Financial Institution**

#### Non-Financial Entity (NFE)

- 1C) **Active NFE – A corporation that is publicly traded or a Related Entity of a publicly traded corporation**
- The Account Holder is a corporation, the stock of which is regularly traded on \_\_\_\_\_, which is an established securities market.
- The Account Holder is a Related Entity of \_\_\_\_\_, a corporation, the stock of which is regularly traded on \_\_\_\_\_, which is an established securities market.

- 1D) **Active NFE – A Governmental Entity**

- 1E) **Active NFE – A Central Bank**

- 1F) **Active NFE – An International Organisation**

- 1G) **Active NFE (other than Entity 1C to 1F):**

- |  |   |
|--|---|
| <input type="checkbox"/> Active business   | <input type="checkbox"/> Liquidating company                        |
| <input type="checkbox"/> Holding company that is a member of a non-financial group | <input type="checkbox"/> Financial company of a non-financial group |
| <input type="checkbox"/> Start-up company  | <input type="checkbox"/> Charity or non-profit organisation         |

- 1H) **Passive NFE:** A NFE that is not an Active NFE  
(complete the 'Controlling Person of Entity' section below if ticking this box)

#### Controlling Person of Entity (to be completed if you ticked 1A or 1H above)

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2B) Complete Entity 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.

## CRS Self Certification Form - Entity

### Part 4 Declaration and Signature

I understand that the information supplied by me is subject to the terms and conditions governing the Account Holder's relationship with Standard Chartered PLC and its subsidiaries and affiliates where the Account Holder's financial relationship is maintained.

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 the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be resident for tax purposes pursuant to bilateral or multilateral agreements between governments to exchange financial account information.

#### Certification

I certify that I am authorised to sign for the Account Holder of all of the account(s) to which this Form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to submit a suitably updated Form within 30 days of any change in circumstances which affects the tax residency status of the Account Holder or where any information contained herein to become incorrect.

Sign Here 

.....  
Signature of individual authorised to sign for Account Holder

.....  
Print Name

.....  
Date (DD-MM-YYYY)

Note: Please indicate the capacity in which you are signing the Form.

Capacity: .....

**Please note that in providing the certification, a statement that is false, misleading or incorrect may be regarded as an offence and, therefore may be subject to penalties under relevant law or regulation.**

## CRS Self Certification Form - Entity

### Instructions

The general instructions below are intended to assist you with the completion of this Form. This should be read with the **Definitions**, as well as the relevant CRS regulations and related documents. Should you have any questions, please contact your tax, legal and/or other professional advisor.

### Part 1 Identification of Account Holder

A) Name of Account Holder (Legal Entity or Branch)	Provide the full name of the Account Holder. If it is a branch then provide the full name of the head office.
B) Country of Incorporation or Organisation	If the Account Holder is a corporation, enter its country of incorporation. If the Account Holder is another type of entity, enter the country under whose laws it is created, organised, or governed. Note that it is mandatory for clients maintaining Financial Accounts in India to complete the 'Place of Incorporation' field, where the town or city is to be inputted.
C) Current Residence Address	Enter the current residence address of the Account Holder identified in Part 1.
D) Mailing Address (only complete if different from Section C)	Only complete this section if the address is different from the address in Section C.

### Part 2 Tax Residence Information

Tax Status	<p>Please complete the table indicating (i) the country/ies where the Account Holder is/are Resident for tax purposes and (ii) the Account Holder's TIN for each country indicated.</p> <p>If a TIN is unavailable, please provide the appropriate Reason A, B or C.</p> <ul style="list-style-type: none"> <li>Reason A should be selected by an Account Holder where the country concerned does not, under any circumstances, issue TINs to entity tax residents. Where the country concerned does issue TINs to entity tax residents, but the Account Holder has not been issued with a TIN because of particular circumstances, Reason B should be selected instead.</li> <li>If you have selected Reason B, please explain why the Account Holder is unable to obtain a TIN, even though the country concerned does issue TINs to entity tax residents.</li> <li>Reason C should be selected if the country that issues the TINs does not require TINs of entity tax residents to be collected or reported.</li> </ul> <p>For more information on tax residence, please consult your tax advisor or refer to the information at OECD automatic exchange of information portal at <a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760</a>.</p>
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### Part 3 Entity Type

General	Only tick one box from 1A to 1H to provide the Account Holder's status. Please refer to the <b>Definitions</b> in providing the Account Holder's status.
Financial Institution	If the Account Holder is a Financial Institution, check the one box that applies. By checking a box, the entity is representing that it qualifies for the status indicated.
Non-Financial Entity	If the Account Holder is a Non-Financial Entity, check the one box that applies. By checking a box, the entity is representing that it qualifies for the status indicated.
Controlling Person of Entity	If box 1A or 1H was ticked, this section needs to be completed with the name of each Controlling Person. Additionally, a Entity Annex needs to be completed for each Controlling Person.

## CRS Self Certification Form - Entity

### Instructions

#### Part 4 Declaration and Signature

Declaration and Signature	Form must be signed and dated by an authorised representative or officer of the Account Holder. By signing the Form, the authorised representative, officer, or agent of the entity also agrees to provide a new Form within 30 days following a change in circumstances affecting the correctness of the Form.
Capacity	An authorised representative or officer must state the capacity in which he/she is signing for the Account Holder identified in Part 1. If this Form is completed by an agent acting under a duly authorised power of attorney, the Form must be accompanied by the power of attorney in proper Form or a copy thereof specifically authorising the agent to represent the principal in making, executing, and presenting the Form.

## CRS Self Certification Form - Entity Annex

This section is to be completed for each Controlling Person. Use a separate Entity Annex for each Controlling Person. Please complete Parts I to III in BLOCK LETTERS.

### Part I Identification of a Controlling Person

<b>A) Name of Controlling Person</b>		<b>B) Date of Birth</b>	
Title:		DD-MM-YYYY:	
Surname(s):		<b>C) Place of Birth</b>	
First or Given Name:		Town or City of Birth:	
Middle Name(s):		Country of Birth:	
<b>D) Current Residence Address</b>		<b>E) Mailing Address (complete only if different from Section D)</b>	
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:	
<b>F) Gender*</b>		<b>G) Country of Citizenship*</b>	
<input type="checkbox"/> Male			
<input type="checkbox"/> Female		<b>H) Identification Number*</b>	
<input type="checkbox"/> Others			

*\*Only complete these fields if you maintain a Financial Account in India where collection is required*

### Part II Tax Residence Information of a Controlling Person

Please complete the following table indicating:

- Where the Controlling Person is a resident for tax purposes;
- The Controlling Person's Taxpayer Identification Number or functional equivalent (hereafter referred to as 'TIN') for each country indicated.

If the Controlling Person is a resident for tax purposes of 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)

More details are available in the Instructions to this Form.

## CRS Self Certification Form - Entity Annex

No.	Country of residence for tax purposes	TIN	If no TIN is available enter Reason A, B or C
1			
2			
3			

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

1	
2	
3	

### Part III 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



## CRS Self Certification Form - Entity Annex

### Part IV Declaration and Signature of a Controlling Person

I understand that the information supplied by me is subject to the terms and conditions governing the Account Holder's relationship with Standard Chartered PLC and its subsidiaries and affiliates where the Account Holder's financial relationship is maintained.

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

#### Certification

I certify I am the Controlling Person (or person authorised to sign for the Controlling Person) of all of the account(s) to which this Form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to submit a suitably updated Form within 30 days of any change in circumstances which affects the tax residency status of the Controlling Person or where any information contained herein to become incorrect.

Sign Here



.....  
Signature of Controlling Person (or person authorised to sign for the Controlling Person)

.....  
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.

Capacity: .....

**Please note that in providing the certification, a statement that is false, misleading or incorrect may be regarded as an offence and, therefore may be subject to penalties under relevant law or regulation.**

## CRS Self Certification Form - Entity Annex

### Instructions

This section is to be completed for each Controlling Person. Use a separate Entity Annex for each Controlling Person. Please refer to the Instructions for the main Form, where applicable.

### Part I Identification of Individual Controlling Person

A) Name of the Individual who is the Controlling Person	Enter the name of the person listed or identified as the Controlling Person of the Account Holder.
B) Date of Birth	Enter the Controlling Person's date of birth. Use the following format to input the Controlling Person's information DD-MM-YYYY.
C) Place of Birth	Enter the Controlling Person's place of birth.
D) Current Residence Address	Enter the Controlling Person's current residence address.
E) Mailing Address	Enter the Controlling Person's mailing address only if it is different from the Current Residence Address.
F) Gender*	Check the relevant box indicating the Controlling Person's gender.
G) Country of Citizenship*	Enter the Controlling Person's country of citizenship.
H) Identification Number*	Enter the Controlling Persons identification number.

*\*Only complete these fields if you maintain a Financial Account in India where collection is required*

### Part II Tax Residence Information

Tax Residence/Citizenship Information	<p>Please complete the table indicating (i) where the Controlling Person is resident for tax purposes and (ii) the Controlling Person's Taxpayer Identification Number or functional equivalent (hereafter referred to as 'TIN') for each country indicated.</p> <p>The requirement to pay tax in a particular country does not necessarily signify tax residence in that country; it is possible to have to pay tax in a country in which one is not tax resident, and not to have to pay tax in a country in which one is tax resident. Whether a person is tax resident in a particular country depends on whether that person meets the definition of a tax resident under the tax laws of that country. For more information on tax residence, please consult your tax advisor or refer to the information at OECD automatic exchange of information portal at <a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760</a>.</p> <p>If the Controlling Person is a dual citizen, please indicate the country where the Controlling Person is both a citizen and a resident at the time the form is completed. If the Controlling Person is not a resident in any country in which the Controlling Person has citizenship, enter the country where the Controlling Person was most recently a resident.</p> <p>If a TIN is unavailable, please provide the appropriate Reason A, B or C.</p> <ul style="list-style-type: none"> <li>Reason A should be selected by the Controlling Person where the country concerned does not, under any circumstances, issue TINs to individual tax residents. Where the country concerned does issue TINs to individual tax residents, but the Controlling Person has not been issued with a TIN because of particular circumstances, Reason B should be selected instead.</li> <li>If you have selected Reason B, please explain why the Controlling Person is unable to obtain a TIN even though the country concerned does issue TINs to individual tax residents.</li> <li>Reason C should be selected if the country that issue the TINs do not require TINs of individual tax residents to be collected nor reported.</li> </ul>
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## CRS Self Certification Form - Entity

### Instructions

#### Part III Type of Controlling Person

Type of Controlling Person	Please provide the Controlling Person's status by ticking the appropriate box.
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#### Part IV Declaration and Signature

Declaration and Signature	The Form must be signed and dated by the Controlling Person. If this Form is completed by an Individual authorised to sign for the Controlling Person, please indicate the capacity in which you are signing the Form.
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Capacity	An authorised representative or officer must state the capacity in which he/she is signing on behalf of the Controlling Person. If this Form is completed by an agent acting under a duly authorised power of attorney, the Form must be accompanied by the power of attorney in proper Form specifically authorising the agent to represent the Controlling Person in making, executing and presenting the Form.
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### Definitions

- **Active Non-Financial Entity (NFE):** Any NFE (being an entity that is not a Financial Institution (FI)) that meets any of the following criteria:
  - (i) Less than 50 percent of the NFE'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 during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
  - (ii) The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is traded on an established securities market;
  - (iii) The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
  - (iv) Substantially all of 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 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;
  - (v) 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;
  - (vi) 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 operations in a business other than that of a Financial Institution;
  - (vii) 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 a business other than that of a Financial Institution; or
  - (viii) The NFE 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;

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- (d) 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 entity has purchased; and
- (e) 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 to the government of the NFE'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.
  - **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.
  - **Financial Institution:** Any of the following:
    - (i) A Depository Institution
    - (ii) A Custodial Institution
    - (iii) An Investment Entity
    - (iv) A Specified Insurance Company
  - **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.
    - (i) An integral part of a jurisdiction means any person, organisation, agency, bureau, fund, instrumentality, or other body, however designated, that constitutes 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.
    - (ii) 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.
    - (iii) 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.

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- **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:** There are two types of Investment Entities:
  - (i) 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:
    - (a) 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;
    - (b) individual and collective portfolio management; or
    - (c) otherwise investing, administering, or managing funds or money on behalf of other persons; or
  - (ii) 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.
- **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 NFE:** Any NFE (being an entity that is not a FI) that is not an Active NFE. (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 (except for an Investment Entity located in a Non-Participating Jurisdiction and managed by another FI).
- **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.

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- **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.
- **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. Further details of acceptable TINs can be found at: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>. 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.