



Self-Certification / U.S. Tax Forms – An Overview

What You Need to Know

Standard Chartered Group entities are required under the Common Reporting Standard (“CRS”) and/or the U.S. Foreign Account Tax Compliance Act (“FATCA”) provisions, to collect appropriate documentation from account holders. You may be requested to complete a form to document your tax status and/or jurisdictions of tax residence. This document provides an overview of the forms and is intended as a guide to assist you in selecting the appropriate form. This document does not constitute tax advice. It is your responsibility to provide the Bank with the appropriate form containing accurate tax information. Please seek professional legal or tax advice for assistance in selecting or completing the appropriate form.

Please refer to the Bank’s webpage on client tax information at <https://www.sc.com/en/regulatory-disclosures/client-tax/> for further information on CRS and FATCA.

Self-Certification Forms	Overview
Self-Certification Form – Individual	This form is a Self-Certification to be completed by an individual account holder to establish the account holder’s tax status and jurisdiction(s) of tax residence for CRS and/or FATCA purposes. This includes a sole proprietor and may include a settlor or beneficiary of a trust that is administered by a professional corporate trustee or a trust company. The instructions are contained in the form.
CRS Self-Certification Form - Entity	This form is a Self-Certification to be completed by an entity account holder and where relevant, the controlling person of the entity account holder, to establish its tax status and jurisdiction(s) of tax residence for CRS purposes. The instructions are contained in the form.

Standard Chartered Bank’s Substitute U.S. Tax Forms	Overview
Entity Tax Declaration Form	<p>Used by certain non-U.S. entities to document their FATCA (Chapter 4) status</p> <p>This form is to be completed by certain non-U.S. entities to document their FATCA (Chapter 4) status. If the non-U.S. entity receives U.S.-sourced income or is required to provide a Chapter 3 status, the appropriate US Tax Forms W-8 should be completed instead.</p> <p>In general, Financial Institutions (FIs) that are Participating Foreign FIs (FFIs), Reporting Model 1 or Model 2 FFIs, Non-Participating FFIs, Non-Financial Entities that are Active Businesses, Publicly Traded Corporations or its Affiliate, Holding Companies and Treasury Centers of Corporate Groups, Public Sector Entities, Charities or Non-Profit Organisations may complete this</p>

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form. Non-U.S. entities that are acting in an intermediary capacity should complete a Form W-8IMY instead.

For instructions to the form, please refer them in the last page of the form.

U.S. Tax Forms	Overview
W-9	<p>Generally used by all individuals or entities that are U.S. persons</p> <p>For use by U.S. persons to declare U.S. status (and, if applicable, to claim an exemption from FATCA reporting). A corporation or partnership is a U.S. person if it was organized under the laws of the United States, a State, or the District of Columbia. A trust is a U.S. person only if it is governed by U.S. law and a U.S. trustee holds all the substantial powers of the trust.</p> <p>Please refer to the Instructions to the form.</p>
W-8BEN	<p>Generally used by non-U.S. Individuals</p> <p>For use by non-U.S. individuals. A non-U.S. individual is an individual that is neither a U.S. citizen or a lawful permanent resident of the United States, nor has a substantial presence in the United States.</p> <p>Please refer to the Instructions to the form.</p>
W-8BEN-E	<p>Generally used by non-U.S. entities to document their statuses for FATCA (Chapter 4) and Chapter 3 purposes</p> <p>For use by a non-U.S. entity, such as a corporation, partnership, estate, or trust to establish its foreign status and that it is the beneficial owner of the income paid and/or if applicable, to claim tax treaty benefits and exemptions. This form is used to establish the FATCA status of the account holder.</p> <p>Please refer to the Instructions to the form.</p>
W-8IMY	<p>Generally used by non-U.S. intermediaries</p> <p>For use by non-U.S. intermediaries (qualified intermediary or non-qualified intermediary) and flow-through entities (partnerships, certain trusts). This form is used to certify the non-U.S. status of the entity, the FATCA status of the intermediary or flow-through entity as well as the capacity of the entity in respect of the income paid or account held.</p> <p>A withholding statement and if relevant, tax documentation for each underlying beneficial owner may be required.</p> <p>Please refer to the Instructions to the form.</p>

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U.S. Tax Forms	Overview
W-8EXP	<p>Generally used by Non-U.S. Governments or International Organisations</p> <p>For use by foreign governments, international organisations, foreign central banks of issue, foreign tax-exempt organisations, foreign private foundations, and governments of U.S. possessions.</p> <p>Please refer to the Instructions to the form.</p>
W-8ECI	<p>Generally used by U.S. Branches of non-U.S. Banks</p> <p>For use by a non-U.S. entity that is the beneficial owner of income that is effectively connected with the conduct of a trade or business within the U.S.</p> <p>Another U.S. tax form is generally required to be provided, in addition to the Form W-8ECI, to establish the entity's FATCA status.</p> <p>Please refer to the Instructions to the form.</p>

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