

Entity Tax Declaration Form – FATCA Introduction

Standard Chartered Group and its affiliates, like the industry at large, is required by the United States (US) Foreign Account Tax Compliance Act (FATCA) provisions to collect certain tax-related information about its clients. In certain circumstances, Standard Chartered Group will be required to share this information with the appropriate tax authorities.

The form, which begins on the following page, is intended to assist you in identifying and completing the documentation required for FATCA purposes. If your entity belongs to any of the categories below, please only complete the relevant US tax form listed.

If you are a:	Instead, please provide a valid Internal Revenue Service (IRS):
non-US entity selecting box E, L, or M in this form	Form W-8
non-US entity receiving US-sourced income or are required to provide a Chapter 3 status	Form W-8
non-US entity acting in an intermediary capacity	Form W-8IMY
non-US individual or sole proprietor	Form W-8BEN or Form W-8ECI
branch of a foreign financial institution	Form W-8
US entity, sole proprietor, or individual	Form W-9

If your entity does not belong to any of the categories listed above, please proceed to complete this form.

These explanatory notes are not a substitute for understanding the requirements of the FATCA regulations and must be read in conjunction with the instructions (see pages 3 and 4) and/or the US IRS documentation.

For the purpose of completion of this form, the term 'foreign' means non-US.

If you are unsure about how to complete this form, or any other forms, in relation to FATCA, please contact your tax, legal and/or other professional adviser.

Entity Tax Declaration Form – FATCA

Part I Identification of Account Holder

Name of organisation that is the account holder	Country of incorporation or organisation
Permanent residence address (including country)	Tax Identification Number (if applicable)

Part II Financial Institutions (complete this part only if the account holder is a financial institution)

Certify FATCA Status (check one box only and provide the Global Intermediary Identification Number (GIIN) if applicable)

<input type="checkbox"/> A. Participating Foreign Financial Institution (FFI) <input type="checkbox"/> B. Reporting Model 1 FFI <input type="checkbox"/> C. Reporting Model 2 FFI	Global Intermediary Identification Number <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px auto;"></div>
<input type="checkbox"/> D. Nonparticipating FFI <input type="checkbox"/> E. Other FFI (complete a valid Forms W-8)	

Part III Non-Financial Entities (complete this part only if the account holder is not a financial institution)

Certify Status (check one box only)	FATCA Status
<input type="checkbox"/> F. Active Business I certify that: <ul style="list-style-type: none"> The entity identified in Part I is a foreign entity that is not a financial institution Less than 50% of such entity's gross income for the preceding calendar year is passive income and Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income) 	Active Non-Financial Foreign Entity (NFFE)
<input type="checkbox"/> G. Publicly Traded Corporation I certify that: <ul style="list-style-type: none"> The entity identified in Part I is a foreign corporation that is not a financial institution and The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded) 	Publicly traded NFFE or NFFE affiliate of a publicly traded corporation
<input type="checkbox"/> H. Affiliate of a Publicly Traded Corporation I certify that: <ul style="list-style-type: none"> The entity identified in Part I is a corporation that is not a financial institution and The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market The name of the entity, the stock of which is regularly traded on an established securities market, is _____ and _____ The name of the securities market on which the stock is regularly traded is _____ 	Publicly traded NFFE or NFFE affiliate of a publicly traded corporation
<input type="checkbox"/> I. Holding Companies and Treasury Centers of Corporate Groups I certify that: <ul style="list-style-type: none"> The entity identified in Part I is a foreign holding company, treasury centre, or captive finance company and substantially all of the entity's activities are functions described in US Tax Regulations Is a member of a nonfinancial group described in US Tax Regulations Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group) and Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes 	Excepted Nonfinancial Group Entity

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Part III Non-Financial Entities (continued)

Certify Status (check one box only)	FATCA Status
<input type="checkbox"/> J. Public Sector Entity I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in US Tax Regulations)	Foreign government, government of a US possession, or foreign central bank of issue
<input type="checkbox"/> K. Charity or Non-Profit Organisation I certify that the entity identified in Part I is a Non-Profit Organisation that meets the following requirements: <ul style="list-style-type: none"> • The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes • The entity is exempt from income tax in its country of residence • The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets • 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 non-charitable 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 • 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 organisation that is described in this definition or escheats to the government of the entity's country of residence or any political subdivision thereof 	Non-Profit Organisation
<input type="checkbox"/> L. Passive Entity (complete valid Forms W-8) The entity identified in Part I is a non US entity that is not a financial institution (other than an investment entity organised in a possession of the US) and is not certifying its status as a Publicly Traded NFFE (or affiliate), Excepted Territory NFFE, Active NFFE, Direct Reporting NFFE, or Sponsored Direct Reporting NFFE	Passive NFFE
<input type="checkbox"/> M. Other Non-Financial Entities (complete valid Forms W-8)	To be determined, refer to relevant Form W-8

Certification

1. Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:
 - The entity identified in Part I of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for Chapter 4 (FATCA) purposes, or is a merchant submitting this form for purposes of section 6050W,
 - The entity identified in Part I of this form is not a US person,
 - The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the US, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
 - For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.
2. I authorise the recipient of this form to provide, directly or indirectly, to any relevant tax authority or any party authorised to conduct an audit or other similar review of the recipient for tax purposes. I acknowledge and agree that information contained on this form may be reported to any relevant tax authority.
3. Furthermore, I authorise this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity under Part I is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity under Part I is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Sign Here 

.....
Signature of individual authorised to sign for beneficial owner

.....
Print Name

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

I certify that I have the capacity to sign for the entity identified on Part I of this form.

Entity Tax Declaration Form – FATCA Instructions

If you are any of the following, you should provide the appropriate United States (US) Internal Revenue Service (IRS) Forms W-8/W-9 in addition to this document.

- US entity or US citizen or resident or US sole proprietor.....Form W-9
- A non-US individual or sole proprietor.....Form W-8BEN or Form W-8ECI
- A non-US individual or entity claiming that income is effectively connected with the conduct of trade or business within the US unless claiming treaty benefits.....Form W-8ECI
- A non-US partnership, simple trust, or grantor trust unless claiming treaty benefits (see instructions for exceptions).....Form W-8IMY
- A non-US government, international organisation, central bank of issue, tax-exempt organisation, private foundation, or government of a US possession claiming that income is effectively connected US income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b).....Form W-8ECI or Form W-8EXP
- Any person acting as an intermediary.....Form W-8IMY
- Any branch of a foreign financial institution required to provide Chapter 4 status.....Form W-8BEN-E
- Any non-US entity required to provide Chapter 3 status.....Form W-8BEN-E
- Any non-US entity that has checked box E, L, or M in the Entity Tax Declaration Form.....Form W-8BEN-E

Definitions

- **Entity:** An organisation, corporation, public sector entity, or business which is not a natural person or sole proprietor.
- **Foreign Account Tax Compliance Act (FATCA):** Enacted by the US Congress in March 2010 to target non-compliance by US taxpayers using foreign accounts. FATCA requires Foreign Financial Institutions (FFI) to report to the IRS information about financial accounts held by US taxpayers, or by foreign entities in which US taxpayers hold a substantial ownership interest.
- **Foreign Financial Institution (FFI):** A non-US entity that is a financial institution.
- **Foreign:** Non-US.
- **Intergovernmental Agreement (IGA):** A bilateral agreement signed between the US government and a foreign government regarding the implementation of FATCA. Broadly, these IGAs are categorised as either Model 1 or Model 2. FFIs in Model 1 jurisdictions are required to report to the local tax authorities who in turn report to the US IRS whereas FFIs in Model 2 jurisdictions are required to report directly to the US IRS.
- **Internal Revenue Service (IRS):** A US government agency responsible for tax collection and tax law enforcement.
- **Non-Financial Foreign Entity (NFFE):** A non-US entity that is not a financial institution.
- **Nonparticipating FFI (NPFFI):** A FFI that is not a Participating FFI, Deemed-Compliant FFI, or exempt beneficial owner.
- **Participating FFI:** The entity identified in Part I is a non-US financial institution that is a Participating FFI is an entity that has agreed to comply with the terms of an FFI agreement. The term Participating FFI also includes a Qualified Intermediary (QI) branch of a US financial institution, unless such branch is a Reporting Model 1 FFI.
- **Passive Income:** Sources of income that could include but are not limited to rent, any property income, dividends, royalties and interest.
- **Reporting Model 1 FFI:** A non-US financial institution in a Model 1 IGA jurisdiction that performs account reporting to the jurisdiction's government.
- **Reporting Model 2 FFI:** A non-US financial institution in a Model 2 IGA jurisdiction that has entered into an FFI agreement.
- **Sole Proprietor:** Generally, an unincorporated business owned solely by an individual (natural person).
- **US Tax Identification Number (TIN):** A unique identifier that is the Social Security Number (SSN) for US Person individuals and Employer Identification Number (EIN) for US Person entities.
- **US Person:** Individuals (US residents, citizens and permanent residents) and entities (typically those incorporated in the US). With respect to entities, a US Person is a corporation, trust, or estate or partnership that is incorporated, organised, established or formed in the US respectively.

Entity Tax Declaration Form – FATCA Instructions

Part I Identification of Account Holder

Name of organisation that is the account holder	Provide the full name of the account holder. If you are a branch or disregarded entity, do not enter the business name of the branch or disregarded entity here. Instead, enter the legal name of the entity that maintains the branch or owns the disregarded entity.
Country of incorporation or organisation	If the entity identified in 'Name of organisation that is the account holder' is a corporation, enter the country of incorporation. If it is another type of entity, enter the country under whose laws the entity is created, organised, or governed.
Permanent residence address	Enter the permanent residence address of the entity identified in 'Name of organisation that is the account holder'. The permanent residence address is the address in the country where the entity claims to be a resident for purposes of that country's income tax.
Tax Identification Number	If the entity's country of residence for tax purposes has issued the entity with a TIN, enter it here.

Part II Financial Institutions

Certify FATCA status	If the entity is a non-US financial institution, check the one box that applies. If the entity is a non financial entity, Part III should instead be completed. By checking a box, the entity is representing that it qualifies for the classification indicated. The checked box must represent the entity's FATCA status (Chapter 4) as defined in the FATCA regulations.
Other FFI	If the entity's FATCA status (Chapter 4) is not listed in A-D, check E and provide valid Form W-8BEN-E.
Global Intermediary Identification Number	If the entity is a Participating FFI, Reporting Model 1 FFI, or Reporting Model 2 FFI, then the entity is required to enter its GIIN (with regards to its country of tax residence).

Part III Non-Financial Entities

Certify FATCA status	If the entity is a non financial entity, check the one box that applies. If the entity is a financial entity, Part II should instead be completed. By checking a box, the entity is representing that it qualifies for the classification indicated. The checked box must represent the entity's FATCA status (Chapter 4) as defined in the FATCA regulations.
Other Non-Financial Entities	If the entity's FATCA status (Chapter 4) is not listed in F-K, check L or M and provide valid Form W-8BEN-E.

Certification

Signature, Print Name, Date	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 check the box to certify that he/she has the legal capacity to sign for the entity identified in Part I that is the beneficial owner of the income. 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.