

**All information is required unless otherwise stated**

OCBC Securities Private Limited ("OSPL") does not and cannot provide any tax advice. Please consult a professional tax adviser on your tax residency relating to CRS and/or FATCA.

**Name of Account holder** ▶ *As in our records*
**NRIC/Malaysian IC/Passport no.**
**Nationality**
**Date of Birth** ▶ DD/MM/YYYY

**Residential address**
 Please tick if it is the same as per OSPL's records. If so, you do not need to fill in your address.

**Country**
**Postal code**
**1 Tax Residency<sup>1</sup> Declaration**

What is/are your Country(ies) of Tax Residence?

 **Singapore**

 ▶ Refer to NRIC for Taxpayer Identification Number ("TIN").  
 If NRIC is not your TIN, please specify:

If you were born in the U.S. but are no longer a U.S. Tax Resident, please provide the following documents:

- Certificate of loss of nationality of the U.S
- Form I-407

 **United States of America<sup>2</sup>**

▶ Social Security No. ("SSN")

 -  - 
 **Other Countries**

▶ Please provide information of other tax residency(ies) in the table below.

Country	TIN	If TIN is not available, select a reason
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> TIN is not issued by country <input type="checkbox"/> TIN is not required by country <input type="checkbox"/> Unable to obtain a TIN ▶ <i>Provide reason</i> <input type="text"/>

Country	TIN	If TIN is not available, select a reason
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> TIN is not issued by country <input type="checkbox"/> TIN is not required by country <input type="checkbox"/> Unable to obtain a TIN ▶ <i>Provide reason</i> <input type="text"/>

Country	TIN	If TIN is not available, select a reason
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Country	TIN	If TIN is not available, select a reason
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> TIN is not issued by country <input type="checkbox"/> TIN is not required by country <input type="checkbox"/> Unable to obtain a TIN ▶ <i>Provide reason</i> <input type="text"/>

If you have more than four countries/jurisdictions, please complete an additional form.

## 2 Country of address outside Tax Residency

▶ Please explain why the country of your **residential address** differs from the Tax Residency(ies) declared.

- This is one of my many addresses
- This is the address of a trusted person (e.g. family member, relative, personal assistant)
- This is a temporary address (e.g. for studies, work)
- Others \_\_\_\_\_

▶ Please explain why the country of your **mailing address** differs from the Tax Residency(ies) declared.

- This is one of my many addresses
- This is the address of a trusted person (e.g. family member, relative, personal assistant)
- This is a temporary address (e.g. for studies, work)
- Others \_\_\_\_\_

Please provide one of the following documents from **ALL** of the countries which you are a tax resident of:

- Passport
- National identity card
- Government issued identity document<sup>3</sup>

## 3 Declaration and Authorisation

- I declare that the information provided in this Certification Form is true, complete and correct to the best of my knowledge and belief. I authorise OSPL to update its records within the information provided by me in this Certification Form. I also undertake to keep OSPL informed in writing within 30 days of any changes in circumstances that may cause any of the information in this Certification Form to become incorrect or incomplete and also undertake to provide any other additional information as may be required by OSPL and/or applicable law.
- I agree and consent to the terms of OSPL's (i) Data Protection Policy, (ii) FATCA Policy and (iii) CRS Policy, available at <https://portal.iocbc.com/help-and-support/Policies.html> or upon request, which may require the reporting of information supplied by me to relevant tax authorities.

**Signature of Account holder** (As per OSPL's signing record)  
or individual authorised to sign for the Account holder

Date:

Complete this section only if you are an individual authorised to sign for the Account holder.

Name of Authorised Individual ▶ Please provide a certified copy of power of attorney and NRIC/Malaysian IC/Passport of the authorised individual

NRIC/Malaysian IC/Passport number

- Notes:
- Tax residency is defined by each country's local tax laws. This may be dependent on factors including, but not limited to, nationality, physical presence, employment and place of abode.  
Guidance on tax residency is also available at the following link: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>
  - Definition of 'U.S. Tax Resident'
    - A citizen or permanent resident of the United States (e.g. US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test'); or
    - Any other person that is not a foreign person (as defined under US federal tax law).
  - Government issued document may include any documents issued by the local law for the purposes of identification and may vary for different jurisdictions. This may include driving license, employment/residence pass and birth certificate.

For OSPL's use only			
CS	Multiple Account(s)	U.S. person? <input type="checkbox"/> N <input type="checkbox"/> Y	If no, any US indicia? U.S. Nationality Y / N U.S. Place of birth Y / N U.S. contact / add Y / N
ASD	Processed By/Date:	Checked By/Date:	OTC / SV & checked by & date:  Name of CSO
			Remarks(s):

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## Introduction to Common Reporting Standard (CRS)

- CRS is a new information gathering and reporting standard implemented by participating countries globally.
- Under CRS, we are required to determine your tax residence. This information will be passed to Singapore's tax authority. If your tax residence(s) is/are outside of Singapore, the information in this form may be reported, along with information relating to your accounts, to that country or countries' national tax authority.
- This form will remain valid unless there is a change in circumstances causing this form's information to become incorrect. In such events, please notify us in writing within 30 days and subsequently provide any other additional information as may be required by OSPL and/or applicable law.
- This form is intended to request information consistent with local law requirements.

### Please fill in this form only if you are an individual account holder.

- For joint-account holders, use a separate form for each individual.
- Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, fill in a "Tax Residency Self-Certification (Entity)" form. Similarly, if you are a controlling person of an entity, please fill in a "Tax Residency Self-Certification (Controlling Person)" form instead. The forms are located at <http://www.iocbc.com/>.

### If you are filling in this form on behalf of someone else:

- Please complete your particulars after signing in Part 3. You may be only completing the form under a power of attorney.

### We are unable to offer tax advice.

Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax residence.

You can also find out more, including a list of countries that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal. The website link can be found in the appendix.

## Appendix – Summary Descriptions of Select Defined Terms

**Note:** These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD *“Common Reporting Standard for Automatic Exchange of Financial Account Information”* (the “CRS”), the associated *“Commentary”* to the CRS, and domestic guidance.

This can be found at the [OECD automatic exchange of information portal](http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm):  
<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

The selected summaries are derived from OECD’s definitions. Individual countries may have different or additional definitions for each term. Please refer to the respective country’s definition of each term if in doubt.

### **“Account Holder”**

The “Account Holder” is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. For example, if John is acting through power of attorney for Alan’s account, Alan is the Account Holder. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account. For joint accounts, both persons are Account Holders.

### **“Reportable Account”**

The term “Reportable Account” means an account held by one or more Reportable Persons.

### **“Participating Jurisdiction”**

A jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information set out in the Common Reporting Standard and required for the automatic exchange of financial account information, and (ii) which is identified in a published list.

### **“Reportable Jurisdiction”**

A jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation to provide financial account information set forth in the Common Reporting Standard, and (ii) which is identified in a published list.

### **“Reportable Person”**

An individual who is tax resident in a Reportable Jurisdiction under the laws of that country.

### **“TIN” (including “functional equivalent”)**

The term “TIN” means 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 used to identify the individual for the purposes of administering the tax laws of such jurisdiction. Examples of TINs include the NRIC / FIN number for Singapore tax resident individuals. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

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 Entities, a Business/company registration code/number.