

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 Entity ➤ *As in our records*

Business Registration no.

Account number(s).

1 Controlling Person¹ Details

Name of Controlling Person

Date of Birth ➤ DD/MM/YYYY

 / /

Residential address

NRIC/Malaysia IC/Passport no. ➤ *Please attach a copy*

Nationality

Country

Postal code

2 Type of Controlling Person

➤ *Please select only one*

Legal Person	Trust	Legal Arrangement (non-trust)
<input type="checkbox"/> Control by ownership <input type="checkbox"/> Control by other means <input type="checkbox"/> Senior managing official	<input type="checkbox"/> Settlor <input type="checkbox"/> Protector <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Others ➤ <input type="text"/>	<input type="checkbox"/> Settlor-equivalent <input type="checkbox"/> Protector -equivalent <input type="checkbox"/> Trustee-equivalent <input type="checkbox"/> Beneficiary -equivalent <input type="checkbox"/> Others-equivalent ➤ <input type="text"/>

3 Tax Residency² Declaration

What is the Controlling Person's Country(ies) of Tax Residence?

Singapore

➤ Refer to NRIC for Taxpayer Identification Number ("TIN").

If NRIC is not the TIN, please specify:

United States of America³

➤ Social Security No. ("SSN")

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Other Countries

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

If the Controlling Person was born in the U.S. but is no longer a U.S. Tax Resident, please provide the following documents:

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

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
<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 the Controlling Person has more than three countries/jurisdictions, please complete an additional form.

4 Country of residential address outside Tax Residency

Please explain why below.

- This is one of the Controlling Person's 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 specify here*

Please provide one of the following documents from **ALL** of the countries which the Controlling Person is a tax resident of:

- Passport
- National identity card
- Government issued identity document⁴

5 Declaration and Authorisation

- I/We declare that the information provided in this Certification Form is true, complete and correct to the best of my/our knowledge and belief. I/We authorise OSPL to update its records within the information provided by my/us in this Certification Form. I/We 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/We agree and consent to the terms of OSPL's (i) Data Protection Policy, (ii) FATCA Policy and (iii) CRS Policy, available at www.iocbc.com/security-privacy or upon request, which may require the reporting of information supplied by me/us to relevant tax authorities.
- The persons named and signing below are duly authorised to complete and sign this Certification Form for and on behalf of the Entity and the Controlling Person(s) (if applicable) and to submit this Certification Form to OSPL.

Signature of Authorised Signatory <i>(As per OSPL's signing record) / Date</i>	Signature of Authorised Signatory <i>(As per OSPL's signing record) / Date</i>	Company Stamp (if applicable)
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Name of Authorised Signatory:

NRIC/Malaysian IC/Passport:

Name of Authorised Signatory:

NRIC/Malaysian IC/Passport:

Notes:

- Controlling Person** is a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("NFE") then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).
- 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	OTC / SV & checked by & date:
ASD	Processed By/Date:	Checked By/Date:	Remarks(s):	

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 if the account holder is a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

- For multiple Controlling Persons, 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, for individuals, please fill in a "Tax Residency Self-Certification (Individual)" form instead. The forms are located at <http://www.iocbc.com/>.

Only Authorised Signatory(ies) of the Entity can sign:

- Please provide necessary details of the authorised signatory(ies) after signing in Part 5.

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.

“Controlling Person(s)”

“Controlling Persons” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

Type of controlling person and its definition is listed as below:

Type of Controlling Person	Description
Legal Person – Control by ownership	Individual who exercises control through ownership interest (e.g. owning more than 25% of the company in value or voting power).
Legal Person – Control by other means	Individual who exercises control / is entitled to exercise control through other means (e.g. personal connections to persons in positions that possess ownership).
Legal Person – Senior managing official	Individual who holds the position of senior managing official responsible for strategic decisions that fundamentally affect the business practices or general direction of the entity or exercises executive control over the daily or regular affairs of the legal person.
Trust – Settlor	Settlors are natural or legal persons who transfer ownership of their assets to trustees by means of a trust deed or similar arrangement.
Trust – Trustee	A trustee holds the legal title to the trust property and has a duty to administer and deal with the trust property in the interests of the beneficiaries in accordance with the terms agreed with the settlor upon set up of the trust.
Trust – Protector	A protector enforces and monitors the trustee’s actions, such as overseeing investment decisions or authorising a payment to a beneficiary.
Trust – Beneficiary	Beneficiary or member of the class of beneficiaries.
Trust – Other	Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary).
Legal Arrangement (non-trust) – Settlor-equivalent	Individual in a position equivalent/similar to settlor.
Legal Arrangement (non-trust) – Trustee-equivalent	Individual in a position equivalent/similar to trustee.
Legal Arrangement (non-trust) – Protector-equivalent	Individual in a position equivalent/similar to protector.
Legal Arrangement (non-trust) – Beneficiary-equivalent	Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries.
Legal Arrangement (non-trust) – Other-equivalent	Other (e.g. individual who exercises control over another entity being equivalent/similar to settlor/trustee/protector/beneficiary).

“Entity”

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

“Reportable Account”

The term “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.

“Participating Jurisdiction”

A country (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 country (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 country to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such country. 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 countries do not issue a TIN. However, these countries 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.