

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*

Business Registration no.

Country of Incorporation

Account number(s).

Registered address
 Refer to the attached ACRA Business profile **OR** Refer to the address below

Country
Postal code

1 Entity Type ➤ Please select only one below that best describe the Entity

Financial Institution ¹ (FI)	CRS Status
<input type="checkbox"/> A(i). Investment Entity located in a <u>Non-Participating Jurisdiction</u> and managed by another Financial Institution ➤ Indicate the name of any Controlling Person(s) of the Account Holder below: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"><input type="text"/></div> <div style="width: 45%;"><input type="text"/></div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"><input type="text"/></div> <div style="width: 45%;"><input type="text"/></div> </div> <p><i>(Note: Please refer to the Appendix for the definition of Controlling Person.)</i></p>	FI – Investment Entity (Non-Participating) ! Complete "Tax Residency Self-Certification (Controlling Person)" form for each Controlling Person
<input type="checkbox"/> A(ii). Other Investment Entity	FI – Investment Entity (Participating)
<input type="checkbox"/> B. Depository Institution, Custodial Institution or Specified Insurance Company	FI

Non-Financial Entity (NFE)	CRS Status
<input type="checkbox"/> C. Publicly Listed Company and its Related Entity (i) A corporation the stock of which is regularly traded on an established securities market, or (ii) A Related Entity of such a corporation If yes, please indicate the required information below: ➤ Name of the established securities market <input type="text"/> ➤ If Account Holder is a Related Entity, the name of the corporation it is a Related Entity of <input type="text"/>	Active NFE
<input type="checkbox"/> D. A Government Entity or Central Bank	
<input type="checkbox"/> E. An International Organisation	
<input type="checkbox"/> F. Active NFE – Please refer to the appendix under 'Active NFE' for information on how to determine if you are an Active NFE.	
<input type="checkbox"/> G. Passive NFE – an entity not classified within groups (C - F). ➤ Indicate the name of any Controlling Person(s) of the Account Holder below: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"><input type="text"/></div> <div style="width: 45%;"><input type="text"/></div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"><input type="text"/></div> <div style="width: 45%;"><input type="text"/></div> </div> <p><i>(Note: Please refer to the Appendix for the definition of Controlling Person.)</i></p>	Passive NFE ! Complete "Tax Residency Self-Certification (Controlling Person)" form for each Controlling Person

2 Tax Residency² Declaration

What is the Account Holder's Country(ies) of Tax Residence?

- Singapore** ➤ Refer to business registration number for the taxpayer identification number (TIN).
If not, please specify _____
- United States of America** ➤ Please also provide us with a completed **W9** form.
- Other Countries** ➤ Please provide information of other tax residency(s) in the table below.

Country	TIN	If TIN is not available, select a reason
		<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 ➤ Provide reason _____

Country	TIN	If TIN is not available, select a reason
		<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 ➤ Provide reason _____

Country	TIN	If TIN is not available, select a reason
		<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 ➤ Provide reason _____

If the Account holder is not tax resident in any country/jurisdiction (e.g. because it is fiscally transparent), please indicate that on the textbox above and provide its place of effective management or country in which its principal office is located.

If the Account holder has more than three countries/jurisdictions, please complete an additional form.

3 Country of address outside Tax Residency

If the country(ies) of any of the addresses below differ from the Tax Residency(ies) declared, please provide an explanation.

(E.g. Tax Residency declared as Singapore, but country of incorporation is Malaysia)

Country of Address	Explanation
Country of incorporation / registration	
Country of Mailing Address	
Country of domicile (place of business)	
Country of Trustee address (applicable only when entity is a trust)	

Notes:

- Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.
 - Custodial Institution** means any entity that holds, as a substantial portion of its business, financial assets for the account of others.
 - Depository Institution** means any entity that accepts deposits in the ordinary course of a banking or similar business.
 - Investment Entity** means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the three following activities or operations for or on behalf of a customer:
 - trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - individual and collective portfolio management; or
 - otherwise investing, administering, or managing funds or money on behalf of other persons.
 - Specified Insurance Company** means 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.
- 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/>

4 Declaration and Authorisation

1. 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 me/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.
2. 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.
3. The persons named and signing below are duly authorised to complete and sign this Certification Form for and on behalf of the Entity 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:

For OSPL's use only			
CS	Multiple Account(s)	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 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 complete this form where you need to self-certify on behalf of an entity account holder.

- If you are an individual account holder, do not complete this form. Instead, please complete a "*Tax Residency Self-Certification (Individual)*" form.

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction

- Please provide information on the Controlling Person(s) by completing a "*Tax Residency Self-Certification (Controlling Person)*" form for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution as well as Passive NFEs. The forms are located at <http://www.iocbc.com/>.

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

- Please complete particulars for authorised signatory(ies) in part 4.

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 entity listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. For example, if Example Pte Ltd is acting through power of attorney for Illustration Pte Ltd’s account, Illustration Pte Ltd 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.

“Active NFE”

An NFE (Non-Financial Entity) is an Active NFE if it meets any one of the criteria (a – h) listed below. If not, it is considered a Passive NFE.

- a) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% 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;
- b) 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 regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) 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;
- e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) 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;
- f) 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;
- g) 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**
- h) the NFE meets all of the following requirements (a “non-profit NFE”) :
 - i. it is established and operated in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its country 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;
 - ii. it is exempt from income tax in its country of residence;
 - iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv. the applicable laws of the NFE’s country 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 NFE has purchased; and

- v. the applicable laws of the NFE's country 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 country of residence or any political subdivision.

"Controlling Person(s)"

The natural person(s) who exercise control over an entity. The term's definition is consistent with "beneficial owner" as described in the Financial Action Task Force Recommendations.

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

In the case of a legal arrangement other than a trust, "Controlling Person(s) means persons in equivalent or similar positions.

"Custodial Institution"

Any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% 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. This term covers any person other than an individual (i.e. a natural person).

"Financial Institution"

An Entity that is any of the following:

1. "Custodial Institution"
2. "Depository Institution"
3. "Investment Entity"
4. "Specified Insurance Company".

"Investment Entity"

The term "Investment Entity" includes two types of Entities:

- i. an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
- 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;
 - Individual and collective portfolio management; or
 - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

- ii. "The second type of "Investment Entity" ("Investment Entity managed by another Financial Institution") 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.

"Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution"

Any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

"Investment Entity managed by another Financial Institution"

An Entity is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of 'Investment Entity'.

“NFE”

An “NFE” is any Entity that is not a Financial Institution.

“Participating Jurisdiction”

A country with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

“Participating Jurisdiction Financial Institution”

Refers to (i) any Financial Institution that is tax resident in a Participating Jurisdiction and (ii) any branch of a Financial Institution that is located in such Participating Jurisdiction.

“Passive NFE”

Any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

“Related Entity”

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control.

“Reportable Account”

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.

“Reportable Jurisdiction”

A country with which an obligation to provide financial account information is in place and that is identified in a published list.

“Reportable Jurisdiction Person”

A Reportable Jurisdiction Person is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed.

“Reportable Person”

A “Reportable Person” is defined as a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organisation;
- a Central Bank; *or*
- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE’s.)

“Resident for tax purposes”

Generally, an Entity will be resident for tax purposes in a country if, under the laws of that country (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that country. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

“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.

“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. An example of tin would be the registration number for Singapore tax resident entities. 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.