

PLEASE COMPLETE THE FORM IN ENGLISH (using **BLOCK LETTER** and in **BLACK INK** only, **TICK** ☒ where applicable)

<input type="checkbox"/>	ACCOUNT OPENING <i>#Please note that FSMOne does not accept applications from corporate applicants incorporated in the U.S./with U.S. Registered/Correspondence Address/U.S. Taxpayer Identification Number (TIN) and/or substantial U.S. shareholder.</i> New Account Opening
<input type="checkbox"/>	ACCOUNT UPDATE Update to Account No. _____
<input type="checkbox"/>	REACTIVATE DORMANT ACCOUNT <i>(Based on Business Registration No.)</i> <input type="checkbox"/> Update account details. <input type="checkbox"/> No changes to my account details.

SECTION 1

CORPORATE APPLICANT DETAILS

Please Complete ALL Fields. Indicate N/A Where Not Applicable

SECTION 1.1 : COMPANY / ESTABLISHMENT DETAILS

Name of Corporate Applicant		Business Registration No.	
Do you wish to receive a copy of e-Invoice?		Tax Identification No. (TIN)	
<input type="checkbox"/> No <input type="checkbox"/> Yes <i>(Please fill in the TIN and SST)</i>		Sales and Service Tax No. (SST)	
Company Status	<input type="checkbox"/> Bumiputra Controlled <input type="checkbox"/> Non-Bumiputra Controlled <input type="checkbox"/> Non-Malaysian Controlled		
Type of Entity	<input type="checkbox"/> Association/Club/Society <input type="checkbox"/> Government-Linked/State-Owned Entity <input type="checkbox"/> Partnership	<input type="checkbox"/> Private Company <input type="checkbox"/> Public Company <input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Trust <input type="checkbox"/> Others <i>(Please specify)</i> _____
Nature of Business	<div> <input type="checkbox"/> Audit/Accounting/Tax/Legal/Company Secretary <input type="checkbox"/> Building/Construction Related <input type="checkbox"/> Business in Low Density Goods <i>(e.g. Mobile phones/ Clothing)</i> <input type="checkbox"/> Cash Intensive Business <i>(e.g. Restaurant/ Convenient Store)</i> <input type="checkbox"/> Casino/Betting/Gambling Related <input type="checkbox"/> Education <input type="checkbox"/> Engineering <input type="checkbox"/> Entertainment Outlets/Karaoke/Spa/Massage/Internet Café <input type="checkbox"/> Farming/Fishing/Forestry <input type="checkbox"/> Financial/Capital Market Institution/Intermediary <input type="checkbox"/> Government/Regulatory Authority </div> <div> <input type="checkbox"/> Hotel/Travel Services <input type="checkbox"/> Medical/Health/Science <input type="checkbox"/> Money Services Business <i>(e.g. Remittance Agent/ Non-Bank Money Lender)</i> <input type="checkbox"/> Non-profit Organisation/Charity <input type="checkbox"/> Offshore Banking/Offshore Trust <input type="checkbox"/> Pawnshop <input type="checkbox"/> Precious Stone/Metal Dealer <i>(e.g. Gold/ Jewelry)</i> <input type="checkbox"/> Real Estate/Property <input type="checkbox"/> Telecommunication <input type="checkbox"/> Others <i>(Please specify)</i> _____ </div>		
Company Email	All correspondence from FSMOne will be sent via email.		
Date of Incorporation	Country of Registration		
Office Phone No.	<input type="checkbox"/> Incorporated in Malaysia <input type="checkbox"/> Incorporated outside Malaysia <i>(Please specify)</i> _____		
Registered Address			
Address Line 1			
Address Line 2			
Postcode		City	
State		Country	
Correspondence Address <i>(If same as Registered Address, please tick here: <input type="checkbox"/>)</i>			
Address Line 1			
Address Line 2			
Postcode		City	
State		Country	

Source of Funds ¹	<input type="checkbox"/> Business Income <input type="checkbox"/> Injection of Capital <input type="checkbox"/> Sales of Investment <input type="checkbox"/> Others (Please specify) _____				
Estimated Net-Worth	<input type="checkbox"/> Up to MYR500,000 <input type="checkbox"/> MYR500,001 - MYR3,000,000 <input type="checkbox"/> MYR3,000,001 - MYR10,000,000 <input type="checkbox"/> Above MYR10,000,000				
Purpose of Investment	<input type="checkbox"/> Capital Gain <input type="checkbox"/> Regular Income <input type="checkbox"/> Savings <input type="checkbox"/> Others (Please specify) _____				
Do you have any shareholders and directors who are Politically Exposed Person(s)(PEP) ² ?					
<div><input type="checkbox"/> No</div> <div><input type="checkbox"/> Yes (Please declare the Politically Exposed Person(s) in the column below)</div>					
DECLARATION OF POLITICALLY EXPOSED PERSON(S)					
For shareholders and directors who are Politically Exposed Person, please furnish the details.					
Name		NRIC/Passport No.		Designation In Company	
1.					
2.					
3.					
SECTION 1.2 : CONTACT PERSON DETAILS					
Contact Person (FSM will contact the Contact Person for this account related matters when necessary) (1)					
Salutation	<div><div><input type="checkbox"/> Dr</div><div><input type="checkbox"/> Mdm</div><div><input type="checkbox"/> Mr</div><div><input type="checkbox"/> Mrs</div></div> <div><div><input type="checkbox"/> Ms</div><div><input type="checkbox"/> Tun</div><div><input type="checkbox"/> Toh Puan</div><div><input type="checkbox"/> Tan Sri</div></div> <div><div><input type="checkbox"/> Puan Sri</div><div><input type="checkbox"/> Prof</div><div><input type="checkbox"/> Dato</div><div><input type="checkbox"/> Dato Sri</div></div> <div><div><input type="checkbox"/> Datin Sri</div><div><input type="checkbox"/> Datuk</div><div><input type="checkbox"/> Datin</div><div><input type="checkbox"/> Datuk Seri</div></div> <div><div><input type="checkbox"/> Datin Seri</div><div><input type="checkbox"/> Datin Paduka</div><div><input type="checkbox"/> Datin Paduka Seri</div></div>				

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SECTION 2 DECLARATION OF BENEFICIAL OWNERSHIP

Beneficial owner refers to the natural person who ultimately owns or controls the customer or the natural person on whose behalf a transaction is conducted or business relations are established and includes any person who exercises ultimate effective control over a legal person or legal arrangement.

We hereby confirm the following:

- ☐ We have one or more individual(s) that owns/controls directly or indirectly 25% or more.
- ☐ We do not have individual who owns/controls directly or indirectly 25% or more. We confirm that the following individual(s) is/are Senior Managing Official(s) who exercise executive control over the company.

BENEFICIAL OWNER 1

Salutation	<input type="checkbox"/> Dr <input type="checkbox"/> Mdm <input type="checkbox"/> Mr <input type="checkbox"/> Mrs	<input type="checkbox"/> Ms <input type="checkbox"/> Tun <input type="checkbox"/> Toh Puan <input type="checkbox"/> Tan Sri	<input type="checkbox"/> Puan Sri <input type="checkbox"/> Prof <input type="checkbox"/> Dato <input type="checkbox"/> Dato Sri	<input type="checkbox"/> Datin Sri <input type="checkbox"/> Datuk <input type="checkbox"/> Datin <input type="checkbox"/> Datuk Seri	<input type="checkbox"/> Datin Seri <input type="checkbox"/> Datin Paduka <input type="checkbox"/> Datin Paduka Seri
Full Name (as per NRIC/Passport)					
NRIC/Passport No.			Passport Expiry Date		
Nationality			Date of Birth		
Effective Shareholding (%), if any :					
Registered Address (as per NRIC/Passport)					
Address Line 1					
Address Line 2					
Postcode			City		
State			Country		
Correspondence Address (If same as Registered Address, please tick here: <input type="checkbox"/>)					
Address Line 1					
Address Line 2					
Postcode			City		
State			Country		
Contact Details	(Home)		(Office)		Email Address
	(Mobile)				
	eg. Country Code (+60)		Phone Number (12 3456 789)		
Name of Employer					
(If you are self-employed/others, please specify the nature of business/sector under others category)					
Occupation Category	<input type="checkbox"/> Accommodation/Hotel <input type="checkbox"/> Accounting/Finance/Banking <input type="checkbox"/> Agriculture <input type="checkbox"/> Automotive/Airlines <input type="checkbox"/> Casino/Gambling <input type="checkbox"/> Computer/Information Technology <input type="checkbox"/> Construction/Real Estate <input type="checkbox"/> Consulting <input type="checkbox"/> Customer Service <input type="checkbox"/> Education/Training <input type="checkbox"/> Engineering	<input type="checkbox"/> Executive/Senior Management <input type="checkbox"/> Food and Beverages <input type="checkbox"/> General Administration/Supervisory <input type="checkbox"/> Government/Military <input type="checkbox"/> Healthcare <input type="checkbox"/> Manufacturing/Operations <input type="checkbox"/> Media/Communications <input type="checkbox"/> Money Services Business <input type="checkbox"/> Non-profit Organisation <input type="checkbox"/> Pawnbrokers	<input type="checkbox"/> Precious Metal/Stone Dealers <input type="checkbox"/> Professional Services <input type="checkbox"/> Research & Development <input type="checkbox"/> Retired <input type="checkbox"/> Sales/Marketing/Advertising <input type="checkbox"/> Self-employed <input type="checkbox"/> Student <input type="checkbox"/> Unemployed <input type="checkbox"/> Others (Please specify)		
Annual Income (MYR)	<input type="checkbox"/> Less than 30,000 <input type="checkbox"/> 150,001 - 200,000	<input type="checkbox"/> 30,001 - 60,000 <input type="checkbox"/> 200,001 - 300,000	<input type="checkbox"/> 60,001 - 100,000 <input type="checkbox"/> Above 300,000	<input type="checkbox"/> 100,001 - 150,000 <input type="checkbox"/> Not Applicable	

BENEFICIAL OWNER 2

Salutation	<input type="checkbox"/> Dr <input type="checkbox"/> Mdm <input type="checkbox"/> Mr <input type="checkbox"/> Mrs	<input type="checkbox"/> Ms <input type="checkbox"/> Tun <input type="checkbox"/> Toh Puan <input type="checkbox"/> Tan Sri	<input type="checkbox"/> Puan Sri <input type="checkbox"/> Prof <input type="checkbox"/> Dato <input type="checkbox"/> Dato Sri	<input type="checkbox"/> Datin Sri <input type="checkbox"/> Datuk <input type="checkbox"/> Datin <input type="checkbox"/> Datuk Seri
Full Name (as per NRIC/Passport)				
NRIC/Passport No.			Passport Expiry Date	

Nationality		Date of Birth	
Effective Shareholding (%), if any :			
Registered Address <i>(as per NRIC/Passport)</i>			
Address Line 1			
Address Line 2			
Postcode		City	
State		Country	
Correspondence Address <i>(If same as Registered Address, please tick here: <input type="checkbox"/>)</i>			
Address Line 1			
Address Line 2			
Postcode		City	
State		Country	
Contact Details	(Home)	(Office)	Email Address
	(Mobile)		
	eg. Country Code (+60)	Phone Number (12 3456 789)	
Name of Employer			
<i>(If you are self-employed/others, please specify the nature of business/sector under others category)</i>			
Occupation Category	<input type="checkbox"/> Accommodation/Hotel <input type="checkbox"/> Accounting/Finance/Banking <input type="checkbox"/> Agriculture <input type="checkbox"/> Automotive/Airlines <input type="checkbox"/> Casino/Gambling <input type="checkbox"/> Computer/Information Technology <input type="checkbox"/> Construction/Real Estate <input type="checkbox"/> Consulting <input type="checkbox"/> Customer Service <input type="checkbox"/> Education/Training <input type="checkbox"/> Engineering	<input type="checkbox"/> Executive/Senior Management <input type="checkbox"/> Food and Beverages <input type="checkbox"/> General Administration/Supervisory <input type="checkbox"/> Government/Military <input type="checkbox"/> Healthcare <input type="checkbox"/> Manufacturing/Operations <input type="checkbox"/> Media/Communications <input type="checkbox"/> Money Services Business <input type="checkbox"/> Non-profit Organisation <input type="checkbox"/> Pawnbrokers	<input type="checkbox"/> Precious Metal/Stone Dealers <input type="checkbox"/> Professional Services <input type="checkbox"/> Research & Development <input type="checkbox"/> Retired <input type="checkbox"/> Sales/Marketing/Advertising <input type="checkbox"/> Self-employed <input type="checkbox"/> Student <input type="checkbox"/> Unemployed <input type="checkbox"/> Others <i>(Please specify)</i>
Annual Income (MYR)	<input type="checkbox"/> Less than 30,000 <input type="checkbox"/> 150,001 - 200,000	<input type="checkbox"/> 30,001 - 60,000 <input type="checkbox"/> 200,001 - 300,000	<input type="checkbox"/> 60,001 - 100,000 <input type="checkbox"/> Above 300,000
			<input type="checkbox"/> 100,001 - 150,000 <input type="checkbox"/> Not Applicable
BENEFICIAL OWNER 3			
Salutation	<input type="checkbox"/> Dr <input type="checkbox"/> Mdm <input type="checkbox"/> Mr <input type="checkbox"/> Mrs	<input type="checkbox"/> Ms <input type="checkbox"/> Tun <input type="checkbox"/> Toh Puan <input type="checkbox"/> Tan Sri	<input type="checkbox"/> Puan Sri <input type="checkbox"/> Prof <input type="checkbox"/> Dato <input type="checkbox"/> Dato Sri
			<input type="checkbox"/> Datin Sri <input type="checkbox"/> Datuk <input type="checkbox"/> Datin <input type="checkbox"/> Datuk Seri
			<input type="checkbox"/> Datin Seri <input type="checkbox"/> Datin Paduka <input type="checkbox"/> Datin Paduka Seri
Full Name <i>(as per NRIC/Passport)</i>			
NRIC/Passport No.		Passport Expiry Date	
Nationality		Date of Birth	
Effective Shareholding (%), if any :			
Registered Address <i>(as per NRIC/Passport)</i>			
Address Line 1			
Address Line 2			
Postcode		City	
State		Country	
Correspondence Address <i>(If same as Registered Address, please tick here: <input type="checkbox"/>)</i>			
Address Line 1			
Address Line 2			
Postcode		City	
State		Country	

Contact Details	(Home) (Mobile) _____ eg. Country Code (+60) _____	(Office) Phone Number (12 3456 789)	Email Address
Name of Employer (If you are self-employed/others, please specify the nature of business/sector under others category)			
Occupation Category	<input type="checkbox"/> Accommodation/Hotel <input type="checkbox"/> Accounting/Finance/Banking <input type="checkbox"/> Agriculture <input type="checkbox"/> Automotive/Airlines <input type="checkbox"/> Casino/Gambling <input type="checkbox"/> Computer/Information Technology <input type="checkbox"/> Construction/Real Estate <input type="checkbox"/> Consulting <input type="checkbox"/> Customer Service <input type="checkbox"/> Education/Training <input type="checkbox"/> Engineering	<input type="checkbox"/> Executive/Senior Management <input type="checkbox"/> Food and Beverages <input type="checkbox"/> General Administration/Supervisory <input type="checkbox"/> Government/Military <input type="checkbox"/> Healthcare <input type="checkbox"/> Manufacturing/Operations <input type="checkbox"/> Media/Communications <input type="checkbox"/> Money Services Business <input type="checkbox"/> Non-profit Organisation <input type="checkbox"/> Pawnbrokers	<input type="checkbox"/> Precious Metal/Stone Dealers <input type="checkbox"/> Professional Services <input type="checkbox"/> Research & Development <input type="checkbox"/> Retired <input type="checkbox"/> Sales/Marketing/Advertising <input type="checkbox"/> Self-employed <input type="checkbox"/> Student <input type="checkbox"/> Unemployed <input type="checkbox"/> Others (Please specify) _____
Annual Income (MYR)	<input type="checkbox"/> Less than 30,000 <input type="checkbox"/> 150,001 - 200,000	<input type="checkbox"/> 30,001 - 60,000 <input type="checkbox"/> 200,001 - 300,000	<input type="checkbox"/> 60,001 - 100,000 <input type="checkbox"/> Above 300,000 <input type="checkbox"/> 100,001 - 150,000 <input type="checkbox"/> Not Applicable

If there are more than three (3) Beneficial Owners, please fill out an additional copy of this form and attach it to this application.

SECTION 3

BANK ACCOUNT DETAILS

All withdrawal will be made to the account holder only. Third party payment is not allowed.

SECTION 3.1 : LOCAL BANK ACCOUNT DETAILS (MYR)

Bank Name	
Bank Account No.	
Bank Account Holder Name	

SECTION 3.2 : FOREIGN BANK ACCOUNT DETAILS (NON-MYR)

Bank Name	
Bank Account No.	
Bank Account Holder Name	
Beneficiary Bank SWIFT Code	
Currency	<input type="checkbox"/> USD <input type="checkbox"/> SGD <input type="checkbox"/> GBP <input type="checkbox"/> AUD <input type="checkbox"/> EUR <input type="checkbox"/> HKD <input type="checkbox"/> CNY
Location of Beneficiary Bank	<input type="checkbox"/> Malaysia <input type="checkbox"/> Overseas (Please specify country) _____

SECTION 4

CHANGE OF AUTHORISED SIGNATURE (IF APPLICABLE)

	Name	New Signature	Existing Signature (Optional)
Authorised Signatory (1)			
Authorised Signatory (2)			

*Any change of authorised signature must be accompanied by a latest copy of the Board of Resolution.

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SECTION 5 DECLARATION

I/We, the undersigned & representative(s) for the Corporate, hereby declare and warrant that the information given in this application submitted to you are complete, true and accurate and that I/we have not willfully withheld any material fact/information. I/we have read, understood and agree to the relevant Investment Account Terms and Conditions. I/We have read and accepted the Privacy Policy and agree with the processing of my/our personal data. If I/We have opted in to receive e-Invoices, I/We consent to iFAST collecting and processing My/Our data for the purpose of iFAST issuing e-Invoices to Me/Us as required by the Income Tax Act 1967, along with any applicable guidelines or regulations issued by the Inland Revenue Board of Malaysia ("IRBM") and other regulatory authorities, and further agree that My/Our data will be disclosed to IRBM and other third parties as required by applicable laws, guidelines or regulations. I/We declare that as at the date hereof, the Corporate is not wound up, no petition for winding up nor being filled against the Corporate nor any receiver has been appointed over any of its asset. I/We declare that I am/we are not a U.S. Person and in the event of a change in my/our status that I/we become a U.S. Person, I/we shall notify iFAST of the change.

I/We acknowledge that I am / we are responsible for my/our own tax affairs and declare that I/we have not committed or been convicted of any tax crimes. Unless otherwise disclosed in writing, I/We hereby declare and warrant that the list of Beneficiary Owner(s) given are the ultimate Beneficial Owner(s) of this account and that no other person have or will have any interest in, influence or control over this account, whatsoever. I am/we are aware that iFAST uses a nominee system and the securities bought through iFAST are held on my behalf by iFAST or its appointed Custodian, hence the securities are not registered in my/our name. I/We agree that iFAST reserves the right to accept or reject this application and/or my/our instructions, in whole or in part thereof, without assigning any reason in respect thereof, and without any compensation to me/us. Furthermore, if any information is found false or misleading, iFAST may reject any of my/our application and/or instructions including but not limited to, any transactional-related activities.

Authorised Name & Signatory 1 (As per board resolution)
Date

Authorised Name & Signatory 2 (As per board resolution)
Date

Company / Establishment Stamp

FOR OFFICE USE ONLY

Created by:

Approved by/Date:

GLOSSARY

¹ Source of Funds refers to the origin of the particular funds or other assets which are the subject of the establishment of relations (e.g. the amount being invested, deposits, or wired as part of the business relations).

² Politically Exposed Person ("PEP") means:-

Foreign PEP i.e. individual who is or who has been entrusted with prominent public functions by a foreign country, for example Head of State or of government, senior politician, senior government, judicial or military official, senior executive of state owned corporation, important political party official; Domestic PEP i.e. individual who is or has been entrusted domestically with prominent public functions, for example Head of State or of government, senior politician, senior government, judicial or military official, senior executive of state owned corporation, important political party official; or

Person who is or has been entrusted with a prominent function by an international organisation which refers to member of senior management, i.e. director, deputy director and member of the board or equivalent functions. The definition of PEP is not intended to cover middle ranking or more junior individual in the foregoing categories.

* U.S. Person:- A U.S. citizen or resident individual, a partnership or corporation organized in the U.S. or under the laws of the U.S. or any State thereof, a trust if (i) a court within the U.S. would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. Persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the U.S.

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In compliance with relevant tax authorities' requirement, iFAST Capital Sdn Bhd ("iFAST") is obliged to collect certain information about each investor's tax arrangement.

Please complete the sections below as directed and provide any document that is requested. Please note that we may be legally obliged to share this information, and other financial information with respect to the financial accounts to which this form relates to Inland Revenue Board of Malaysia ("IRBM"), who in turn may share the information with relevant tax authorities of other jurisdictions where you are a tax resident.

Kindly consult your tax, legal and/or other professional advisers if you have questions on or in relation to Foreign Account Tax Compliance Act ("FATCA") or Common Reporting Standard ("CRS"). iFAST does not provide tax advice. If your circumstances change and any of the information provided in this form becomes incorrect, please notify us immediately and provide an updated Self-Certification Form.

SECTION 1 ENTITY/CORPORATE TAX RESIDENCY

For entity/corporate that is non-Malaysia tax resident, please declare the countries and the respective Taxpayer Identification Number ("TIN") below.

Country of tax residence	TIN	If no TIN available, please indicate Reason A, B or C	If you have selected reason B, please explain why you are unable to obtain a TIN in the table below.
1.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
2.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
3.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

If a TIN is unavailable, please provide the appropriate reason A, B or C where appropriate:

Reason A : The country where the Account Holder is liable to pay tax does not issue TINs to its residents.

Reason B : The Account Holder is otherwise unable to obtain a TIN or equivalent number. *(Please explain why you are unable to obtain a TIN in the above table if you have selected this reason)*

Reason C : No TIN is required. *(Only select this reason if the domestic law of the relevant jurisdiction does not require collection of the TIN issued by such jurisdiction)*

SECTION 2 ENTITY/CORPORATE FATCA DECLARATION

Please select the entity/corporate type *(select ONE only)*

- ☐ Financial Institution *(Please fill up W8-BEN-E Form)*
- ☐ Public listed entity and its related entity
- ☐ An Entity of which its gross income derived mainly (50% or more) from its core business activity
- ☐ An Entity of which its gross income derived mainly (50% or more) from its passive income *(Please fill up Controlling Person Self-Certification Form on page 9)*
- ☐ Government entity, international organisation and/or central bank

SECTION 3 ENTITY/CORPORATE COMMON REPORTING STANDARD DECLARATION (CRS)

Type of Entity	Categories
Financial Institutions	<input type="checkbox"/> Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution <i>(Please fill up Controlling Person Self-Certification Form on page 9)</i> <input type="checkbox"/> Other Investment Entity <input type="checkbox"/> Depository Institution, Custodial Institution or Specified Insurance Company
Active Non Financial Entity (NFE)	<input type="checkbox"/> Public listed entity <input type="checkbox"/> The account holder is a corporation, the stock of which is regularly trade on <u>Exchange</u> , which is an established securities market. <input type="checkbox"/> The account holder is a Related Entity of <u>Company Name</u> , a corporation, the stock of which is regularly traded on <u>Exchange</u> , which is an established securities market. <input type="checkbox"/> Government entity or central bank <input type="checkbox"/> International organisation <input type="checkbox"/> Others <i>(e.g. active business, non-profit organisation, start-up company)</i> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Active business <input type="checkbox"/> Liquidating company or company emerging from bankruptcy <input type="checkbox"/> Charity or non-profit organization </div> <div> <input type="checkbox"/> Holding company that is a member of a non-financial group <input type="checkbox"/> Financial company of a non-financial group <input type="checkbox"/> Start-up company </div> </div>
Passive Non Financial Entity (NFE)	<input type="checkbox"/> Passive NFE <i>(Please fill up Controlling Person Self-Certification Form on page 9)</i>

DECLARATION

By signing below, we hereby:

1. represent, warrant, agree and certify that, as the date of this Self-Certification Form:
 - a. all information provided and all statements made in this Self-Certification Form are, true, accurate and complete in all aspects;
 - b. where any of the above certification and/or information is found to be untrue, incomplete and/or inaccurate and/or where iFAST Capital Sdn Bhd or any of its related entities and affiliates (collectively known as "iFAST") did not receive the relevant supporting documentation and/or other evidence, iFAST has the right and absolute discretion to reject our application and not proceed with any of our account opening; and
 - c. to submit this Self-Certification Form and where necessary, to submit any relevant supporting documentation or evidence to iFAST;
2. consent to iFAST disclosing any information contained in this Self-Certification Form and information relating to the Entity including details of any Reportable Account(s), investments or transactions to any government, tax and regulatory agency or authority or any party (located in or outside Malaysia) for the purpose of enabling iFAST to comply with any legal, tax or regulatory obligation under any applicable laws (including the Foreign Account Tax Compliance Act ("FATCA"), Common Report Standard ("CRS") or any similar law in any jurisdiction) or pursuant to any intergovernmental agreement to exchange financial account information. We confirm that we have read, fully understood and accept the terms relating to the collection, use and disclosure of any personal data as well as acknowledge and agree that we are responsible for ensuring that each individual whose personal data has been provided to iFAST pursuant to the Self-Certification Form hereto and from time to time consents to the collection, use, disclosure and/or processing of his/her personal data by iFAST;
3. authorise iFAST to deduct or withhold from any of the Entity's account(s) maintained with iFAST such amounts or otherwise make any payment on account of any tax or levy in any jurisdiction where iFAST is required to do so by any government agency, revenue authority or any party in any jurisdiction and/or under any applicable law (including FATCA and CRS);
4. acknowledge that iFAST may classify the Entity as a recalcitrant account holder and/or suspend, recall or terminate its account(s) and/or facilities granted to it, in the event we fail to provide accurate and complete information and/or documentation as iFAST may require;
5. undertake to promptly:
 - a. notify iFAST in writing within 30 calendar days if there is a change in circumstances which affect the tax residency status of the Entity or causes any information we have provided to iFAST or contained herein to become incorrect or incomplete, and to provide iFAST with a duly updated self-certification and declaration;
 - b. provide to iFAST such other information, documents or other evidence which iFAST may require in connection with such change in any of the information provided above;
6. agree to indemnify iFAST, to the extent permitted by law, for any loss or liability that may be incurred by the company in connection with any breach by us of any obligations herein and/or the company's compliance with FATCA, CRS or any tax or regulatory obligations under any applicable law;
7. acknowledge and agree that we may incur liabilities arising from or in connection with the company's compliance with FATCA, CRS or any tax or regulatory obligations under any applicable laws and we agree that the company shall not be liable for that loss; and
8. agree to provide iFAST with any information that iFAST may require from time to time to comply with FATCA, CRS or any tax or regulatory obligations under any applicable law.

The persons named and signing below are duly authorised to complete and sign this FATCA and CRS Entity Self-Certification Form.

Authorised Signatory 1

Name:

Designation:

Date:

Capacity (in relation to the controlling person):

Authorised Signatory 2

Name:

Designation:

Date:

Capacity (in relation to the controlling person):

**If you are not the Controlling Person please indicate the capacity in which you are signing the form or if signing under a power of attorney please also attach a certified copy of the power of attorney.*

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CONTROLLING PERSON IDENTIFICATION (1)

Name	Designation
NRIC / Passport No.	Date of Birth
Country of Birth	Nationality
Registered Address	Correspondence Address

Tax Residence

Please declare the countries where you are a non-Malaysia tax resident and provide the respective Taxpayer Identification Number ("TIN").

Country of tax residence	TIN	If no TIN available, please indicate Reason A, B or C	If you have selected reason B, please explain why you are unable to obtain a TIN in the table below.
1.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
2.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
3.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

If a TIN is unavailable, please provide the appropriate reason A, B or C where appropriate:

Reason A : The country where the Account Holder is liable to pay tax does not issue TINs to its residents.

Reason B : The Account Holder is otherwise unable to obtain a TIN or equivalent number. *(Please explain why you are unable to obtain a TIN in the above table if you have selected this reason)*

Reason C : No TIN is required. *(Only select this reason if the domestic law of the relevant jurisdiction does not require collection of the TIN issued by such jurisdiction)*

Type of Controlling Person

Controlling Person of a Legal Person	<input type="checkbox"/> Control by Ownership	<input type="checkbox"/> Control by Other Means	<input type="checkbox"/> Senior Managing Officer
Controlling Person of a Trust	<input type="checkbox"/> Settlor	<input type="checkbox"/> Trustee	<input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Others _____
Controlling Person of a Legal Arrangement (Non-Trust)	<input type="checkbox"/> Settlor Equivalent	<input type="checkbox"/> Trustee Equivalent	<input type="checkbox"/> Protector Equivalent <input type="checkbox"/> Beneficiary Equivalent <input type="checkbox"/> Others _____

CONTROLLING PERSON IDENTIFICATION (2)

Name	Designation
NRIC / Passport No.	Date of Birth
Country of Birth	Nationality
Registered Address	Correspondence Address

Tax Residence

Please declare the countries where you are a non-Malaysia tax resident and provide the respective Taxpayer Identification Number ("TIN").

Country of tax residence	TIN	If no TIN available, please indicate Reason A, B or C	If you have selected reason B, please explain why you are unable to obtain a TIN in the table below.
1.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
2.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
3.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

If a TIN is unavailable, please provide the appropriate reason A, B or C where appropriate:

Reason A : The country where the Account Holder is liable to pay tax does not issue TINs to its residents.

Reason B : The Account Holder is otherwise unable to obtain a TIN or equivalent number. *(Please explain why you are unable to obtain a TIN in the above table if you have selected this reason)*

Reason C : No TIN is required. *(Only select this reason if the domestic law of the relevant jurisdiction does not require collection of the TIN issued by such jurisdiction)*

Type of Controlling Person

Controlling Person of a Legal Person	<input type="checkbox"/> Control by Ownership	<input type="checkbox"/> Control by Other Means	<input type="checkbox"/> Senior Managing Officer
Controlling Person of a Trust	<input type="checkbox"/> Settlor	<input type="checkbox"/> Trustee	<input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Others _____
Controlling Person of a Legal Arrangement (Non-Trust)	<input type="checkbox"/> Settlor Equivalent	<input type="checkbox"/> Trustee Equivalent	<input type="checkbox"/> Protector Equivalent <input type="checkbox"/> Beneficiary Equivalent <input type="checkbox"/> Others _____

CONTROLLING PERSON IDENTIFICATION (3)

Name	Designation
NRIC / Passport No.	Date of Birth
Country of Birth	Nationality
Registered Address	Correspondence Address

Tax Residence

Please declare the countries where you are a non-Malaysia tax resident and provide the respective Taxpayer Identification Number ("TIN").

Country of tax residence	TIN	If no TIN available, please indicate Reason A, B or C	If you have selected reason B, please explain why you are unable to obtain a TIN in the table below.
1.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
2.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
3.		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

If a TIN is unavailable, please provide the appropriate reason A, B or C where appropriate:

Reason A : The country where the Account Holder is liable to pay tax does not issue TINs to its residents.

Reason B : The Account Holder is otherwise unable to obtain a TIN or equivalent number. *(Please explain why you are unable to obtain a TIN in the above table if you have selected this reason)*

Reason C : No TIN is required. *(Only select this reason if the domestic law of the relevant jurisdiction does not require collection of the TIN issued by such jurisdiction)*

Type of Controlling Person

Controlling Person of a Legal Person	<input type="checkbox"/> Control by Ownership	<input type="checkbox"/> Control by Other Means	<input type="checkbox"/> Senior Managing Officer		
Controlling Person of a Trust	<input type="checkbox"/> Settlor	<input type="checkbox"/> Trustee	<input type="checkbox"/> Protector	<input type="checkbox"/> Beneficiary	<input type="checkbox"/> Others _____
Controlling Person of a Legal Arrangement (Non-Trust)	<input type="checkbox"/> Settlor Equivalent	<input type="checkbox"/> Trustee Equivalent	<input type="checkbox"/> Protector Equivalent	<input type="checkbox"/> Beneficiary Equivalent	<input type="checkbox"/> Others _____

If there are more than three (3) Controlling Persons, please fill out an additional copy of this form and attach it to this application.

DECLARATION

By signing below, I hereby:

- certify that I am the Controlling Person (or am authorised to sign for the Controlling Person) of the Entity to which this Controlling Person Self-Certification Form relates;
- represent and declare that all statements made in this Controlling Person Self-Certification Form and the information provided above are, true, accurate and complete in all aspects. I understand the term "U.S. Person*" means any citizen or resident of the United States;
- consent to iFAST Capital Sdn Bhd, any of its related entities and affiliates (collectively "the Company") disclosing any information contained in this Controlling Person Self-Certification Form and information relating to me including details of any Reportable Account(s), investments or transactions to any government, tax and regulatory agency or authority or any party (located in or outside Malaysia) for the purpose of enabling the Company to comply with any legal, tax or regulatory obligation under any applicable laws (including the Foreign Account Tax Compliance Act ("FATCA") and Common Reporting Standard ("CRS") or any similar law in any jurisdiction) or pursuant to any intergovernmental agreement to exchange financial account information;
- consent that the Company may classify any Entity controlled by me (or the Controlling Person as stated in this form) as a recalcitrant account holder and/or suspend, recall or terminate any account(s) and/or facilities granted to such Entity, in the event I fail to provide accurate and complete information and/or documentation as the Company may require;
- undertake to notify the Company in writing within 30 calendar days if there is a change in circumstances which affect the tax residency status of the individual identified in this Controlling Person Self-Certification Form or causes any information I have provided to the Company or contained herein to become incorrect or incomplete, and to provide the Company with a duly updated self-certification and declaration;
- agree to indemnify the Company, to the extent permitted by law, for any loss or liability that may be incurred by the Company in connection with any breach by me of any obligations herein and/or the Company's compliance with FATCA, CRS or any tax or regulatory obligations under any applicable law;
- acknowledge and agree that I may incur liabilities arising from or in connection with the Company's compliance with FATCA, CRS or any tax or regulatory obligations under any applicable laws and I agree that iFAST shall not be liable for that loss; and
- agree to provide the Company with any information that the Company may require from time to time to comply with FATCA, CRS or any tax or regulatory obligations under any applicable law.

Controlling Person Name & Signatory 1
Designation:
Date:
Capacity (in relation to the controlling person):

Controlling Person Name & Signatory 2
Designation:
Date:
Capacity (in relation to the controlling person):

**If you are not the Controlling Person please indicate the capacity in which you are signing the form or if signing under a power of attorney please also attach a certified copy of the power of attorney.*

DOCUMENT REQUIREMENTS

Corporate Account	Company incorporated in Malaysia	Company incorporated outside Malaysia	Unincorporated - Sole proprietorships, partnerships, clubs, societies and charities, etc	Trust
<p>Documents Needed</p> <div> <input type="checkbox"/> FSMOne Application Form <input type="checkbox"/> Original Board of Directors Resolution, or Circular Resolution, or an Extract of Board Resolution for application and usage of investment account: <ul style="list-style-type: none"> Represented on company letterhead Specimen signatures of the representative(s) authorized to operate the investment account </div> <div> <input type="checkbox"/> Form 8 or 9 or equivalent – Certificate of incorporation <input type="checkbox"/> Form 13 or Section 28 or equivalent – Certificate of Incorporation on Change of Name of Company (if applicable) <input type="checkbox"/> Annual Returns or Section 68 or its equivalent. <input type="checkbox"/> Form 24 or Section 78 or equivalent – Return of Allotment of shares <input type="checkbox"/> Form 49 or Section 58 or equivalent - Return Giving Particulars in Register of Directors, Managers and Secretaries, and Changes of Particulars <input type="checkbox"/> Memorandum & Articles of Association (if applicable) <input type="checkbox"/> NRIC copy; or Passport¹ of the following persons: <ul style="list-style-type: none"> All representatives authorized to operate the investment account All Directors All shareholders with shareholding of 25% or more. </div>	<div> <input type="checkbox"/> FSMOne Application Form <input type="checkbox"/> Original Board of Directors Resolution, or Circular Resolution, or an Extract of Board Resolution for application and usage of investment account: <ul style="list-style-type: none"> Represented on company letterhead Specimen signatures of the representative(s) authorized to operate the investment account </div> <div> <input type="checkbox"/> Certificate of Incorporation <ul style="list-style-type: none"> Include certificate of Incorporation on Change of Name (if applicable) <input type="checkbox"/> Official documents that show the details of the shareholders and shareholdings <input type="checkbox"/> Official documents that show the particulars of registered directors, partner and secretaries of the company <input type="checkbox"/> Memorandum & Articles of Association (if applicable) <input type="checkbox"/> NRIC copy; or Passport¹ of the following persons: <ul style="list-style-type: none"> All representatives authorized to operate the investment account All Directors All shareholders with shareholding of 25% or more <input type="checkbox"/> Additional requirements for companies incorporated in tax haven countries like British Virgin Islands, Samoa, Cayman Islands, etc: <ul style="list-style-type: none"> Certificate of Good Standing by the Registrar of Companies (of the country of incorporation) Certificate of Incumbency by the Registered Agent⁵ </div>	<div> <input type="checkbox"/> FSMOne Application Form <input type="checkbox"/> Borang A, Borang B and Borang D (for Sole Proprietorships/partnerships) or Certificate of Registration (for clubs, societies and charities), as appropriate <input type="checkbox"/> A resolution of the entity's decision making body, authorizing the named person(s) to act on behalf of the customer (for partnerships, authorized by all partners to act on their behalf) <input type="checkbox"/> Constitutional documents List of office bearers <input type="checkbox"/> List of office bearers (for clubs, societies and charities) <input type="checkbox"/> NRIC copy; or Passport¹ of the following persons: <ul style="list-style-type: none"> All representatives authorized to operate the investment account All partners or persons having executive authority to give instructions All beneficial owners⁴ (if any) </div>	<div> <input type="checkbox"/> FSMOne Application Form <input type="checkbox"/> Trust Deed <input type="checkbox"/> A resolution of the entity's decision making body, authorizing the named person(s) to act on behalf of the customer (for partnerships, authorized by all partners to act on their behalf) <input type="checkbox"/> NRIC copy; or Passport¹ of the following persons: <ul style="list-style-type: none"> All representatives authorized to operate the investment account All Trustees All beneficial owners⁴ </div>	<p>All the above documents must be #certified true copies by a Lawyer and include the date on which they were certified. No party other than the mentioned ones is allowed to certify the documents.</p> <p>Additional documents may be requested during the approval process.</p>
<p>Important</p> <p>All the above documents must be #certified true copies by a company secretary or lawyer and include the date on which they were certified. No party other than the mentioned ones is allowed to certify the documents.</p> <p>Additional documents may be requested during the approval process.</p>	<p>All the above documents must be #certified true copies by a Notary of Public³ or lawyer.</p> <p>Additional documents may be requested for approval process.</p>	<p>All the above documents must be #certified true copies by a Lawyer and include the date on which they were certified. No party other than the mentioned ones is allowed to certify the documents. If the entity is set up outside Malaysia, the documents can be certified by a Notary Public³ or Lawyer.</p> <p>Additional documents may be requested during the approval process.</p>	<p>All the above documents must be #certified true copies by a Lawyer and include the date on which they were certified. No party other than the mentioned ones is allowed to certify the documents.</p> <p>Additional documents may be requested during the approval process.</p>	

Certified true copy stamp and signature on first page, company stamp/chop on all subsequent pages.

1) For Passport copy submissions, it must include supporting document to verify address on account opening form. It would include bank statement, telephone bills, EPF Statement and income tax statement.

2) Where necessary, iF AST may request additional information from the investor as part of its Enhance Customer Due Diligence (ECDD) policy.

3) Notary public is a legal and admin office to attest deeds, witness certain documents, administer oaths etc.

4) Beneficial owner means the natural person who ultimately owns or controls the customer.

5) Certificate of Incumbency issued by the Registered Agent and contains the following information: name of the company; date of incorporation/formation; corporate registration number; authorised capital and issued capital (for corporate); registered agent and registered office; directors/managers of the company; and officers of the company (if requested).

DEFINITIONS

“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. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. 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 Non Financial Entity (NFE)”

An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- 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;
- 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;
- the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- 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;
- 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;
- 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;
- 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
- the NFE meets all of the following requirements (a “non-profit NFE”) :
 - it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction 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;
 - it is exempt from income tax in its jurisdiction of residence;
 - it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - the applicable laws of the NFE’s jurisdiction 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
 - the applicable laws of the NFE’s jurisdiction 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 jurisdiction of residence or any political subdivision.

Note: Certain entities (such as U.S. Territory NFEs) may qualify for Active NFE status under FATCA but not Active NFE status under the CRS.

“Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

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

“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). 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. Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust. In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar position.

“Custodial Institution”

The term “Custodial Institution” means 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”

The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

“FATCA”

FATCA stands for the U.S. provisions commonly known as the Foreign Account Tax Compliance Act, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

“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).

“Financial Institution”

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

“Investment Entity”

The term “Investment Entity” includes two types of Entities:

- 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.
- 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”

The term “Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” means 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’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or

individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

“NFE”

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

“Non-Reporting Financial Institution”

A Non-Reporting Financial Institution” means any Financial Institution that is:

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other defined in a countries domestic law as a Non-Reporting Financial Institution.

“Participating Jurisdiction”

A “Participating Jurisdiction” means a jurisdiction 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”

The term “Participating Jurisdiction Financial Institution” means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

“Passive Non Financial Entity (NFE)”

Under the CRS a “Passive NFE” means 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.

“Passive Income”

Passive income would generally be considered to include the portion of gross income that consists of:

- a. Dividend;
- b. Interest;
- c. Income equivalent to interest;
- d. Rents and royalties, other than rents and royalties derived in the active conduct of business conducted, at least in part, by employees of the NFE;
- e. Annuities;
- f. The excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously;
- g. the excess of gains over losses from transactions (including futures, forwards, options, and similar transactions) in any Financial Assets;
- h. the excess of foreign currency gains over foreign currency loss;
- i. net income from swaps; or
- j. amounts received under Cash Value Insurance Contracts.

“Prominent Public Function”

Prominent public functions includes the roles held by a Head of State or of government, senior politician, senior government, judicial or military official, senior executive of state owned corporation, important political party official and senior management of international organisations.

“International organization”

Any international organization or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including supranational organization) (1) that is comprised primarily of government; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

“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. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

“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.

“Reportable Jurisdiction”

A Reportable Jurisdiction is a jurisdiction 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. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

“Reportable Person”

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

- i. a corporation the stock of which is regularly traded on one or more established securities markets;
- ii. any corporation that is a Related Entity of a corporation described in clause (i);
- iii. a Governmental Entity;
- iv. an International Organisation;
- v. a Central Bank; or
- vi. 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”

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD automatic exchange of information portal. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (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 jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

“Specified Insurance Company”

The term “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.

“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 or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. 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.