



Entity tax residency self-certification form INSTRUCTIONS

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard (“CRS”) require AmBank (M) Berhad and its Group of Companies (“AmBank Group”) to collect and report certain information about an account holder’s tax residency. If the account holder’s tax residence is located outside Malaysia, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the Inland Revenue Board of Malaysia (“IRBM”) and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction on the following website:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency>.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder’s tax status or other mandatory field information, that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

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 or sole trader or sole proprietor do not complete this form. Instead please complete an “Individual tax residency self-certification form.”

For joint or multiple account holders please complete a separate form for each account holder.

If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or the information at the OECD automatic exchange of information portal.

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution

Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as “Controlling Person(s)”) by completing a “Controlling Person tax residency self-certification 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.

You should indicate the capacity in which you have signed in Part 3. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

As a financial institution, we are not allowed to give 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 status.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal.

Entity tax residency self-certification FORM

CIF Number: _____

Account Number: _____

Part 1 – Entity Type Please provide the Account Holder’s Status by ticking one of the following boxes.

1.1 Financial Institution only

- (a) Financial Institution – Investment Entity**
- i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution
(Note: if ticking this box please also complete **Part 1(2)** below)
- ii. Other Investment Entity

- (b) Financial Institution – Others**
- Depository Institution, Custodial Institution or Specified Insurance Company

If you have ticked **(a)** or **(b)** above, please provide, if held, the Account Holder’s Global Intermediary Identification Number (“GIIN”) obtained for FATCA purposes.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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1.2 Non-Financial Institution only

- (c) Active Non-Financial Entity (“Active NFE”) – A public listed entity (a corporation the stock of which is regularly traded on an established securities market) or a related entity of a public listed 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.

If you have ticked **(c)**, please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in **(c)** is a Related Entity of:

- (d) Active NFE – a Governmental Entity or Central Bank**

Governmental Entity - the government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing (each, a “Governmental Entity”).

Central Bank - an institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency.

- (e) Active NFE – an International Organisation**

An International Organisation - any international organisation or wholly owned agency or instrumentality thereof.

(f) Active NFE – other than (c)-(e) (for example a start-up NFE or a non-profit NFE)

e.g. An entity of which its gross income mainly consist of non-passive income (i.e. less than 50% of its gross income for the preceding calendar year is passive income and less than 50% of the assets held by the entity during the preceding calendar year are assets that produce or are held for production of passive income).

“Passive income” generally include investment income, such as dividend, interest, income equivalent to interest, rents and royalties (other than those derived from an active trade or business), annuities, net gains from transactions (including forwards and similar transactions in commodities), foreign currency exchange gains, net gain from sale of assets etc.

(g) Passive NFE (Note: if ticking this box please also complete Part 1(2) below)

An entity of which its gross income mainly consist of passive income (i.e. 50% or more of its gross income for the preceding calendar year is passive income and 50% or more of the assets held by the entity during the preceding calendar year are assets that produce or are held for production of passive income).

(2) If you have ticked 1(a)(i) or 1(g) above, then please:

a. Indicate the name of any Controlling Person(s) of the Account Holder:

b. Complete “Controlling Person tax residency self-certification form” for each Controlling Person.

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 positions.

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.

Part 2 – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent (“TIN”)

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder’s TIN for each country/jurisdiction indicated. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each country/jurisdiction of residence (rather than for each Reportable Jurisdiction).

If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet

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

Reason A - The country/jurisdiction where the Account Holder is resident 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 below table if you have selected this reason)

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

	Country/ Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C
1			
2			
3			

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1	
2	
3	

Part 3 – Declarations and Signature

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with AmBank (M) Berhad and its Group of Companies ("AmBank Group") setting out how AmBank Group may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be reported to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise AmBank Group within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Part 1 question 2a), and to provide AmBank Group with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature: _____

Print name: _____

Date: (dd/mm/yyyy) _____

Note: Please indicate the capacity in which you are signing the form (for example 'Authorised Officer').

If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity: _____