

## ENTITY FATCA and CRS Self-Certification Form

### Part I- Identification of Account Holder

Please fill in for each of the following (Please complete in BLOCK LETTERS):  
\*Compulsory Fields

a)	<b>Identification of Account Holder</b>	
	*Customer ID	
	*Legal Name of Entity/Organisation/Branch	
	*Country of Incorporation/Organisation	
b)	<b>Registered Address</b> (Do not use a P.O. box or an 'in care of' Address)	
	*Line 1 (eg. House/Apt/Suite Name, Number, Street)	
	*Line 2 (e.g. Town/City/Province/County/State)	
	*Postal Code / Zip Code (if any)	
	*Country	
c)	<b>Mailing Address</b>	
	*Is your Mailing Address the same as your current residential address? (Please tick [√] where applicable)	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> Please leave part (c) blank      If no, please fill in below
	Line 1 (eg. House/Apt/Suite Name, Number, Street)	
	Line 2 (e.g. Town/City/Province/County/State)	
	Postal Code / Zip Code (if any)	
	Country	

### Part II- Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number ("TIN"):

"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. (<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>)

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.

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

If the Account Holder is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.

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 indicated below**:

**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)		

Note: If you have indicated above tax residence in the United States, please also provide a completed and signed Form W-9

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

1)	
2)	
3)	

### Part III- ENTITY Type

Please provide the Account Holder's Status by ticking one of the following boxes on the left.

For Financial Institutions, please select from (1) A to F

For Non-Financial Institutions, please select from (2) G to Q

1 FINANCIAL INSTITUTION		
<b>a) FATCA STATUS (Not Applicable for U.S. Entity)</b>		
<input type="checkbox"/> <b>A</b>	<ul style="list-style-type: none"> <li>The Entity is a Participating Foreign Financial Institution and</li> <li>Its GIIN (Global Intermediary Identification Number) is</li> </ul> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <p>(Please fill up the above GIIN if selecting option 1A)</p>	Participating FFI
<input type="checkbox"/> <b>B</b>	<ul style="list-style-type: none"> <li>This is a Non-Participating Foreign Financial Institution</li> </ul>	Non-Participating FFI
<input type="checkbox"/> <b>C</b>	<ul style="list-style-type: none"> <li>Other types of Foreign Financial Institutions.</li> <li>Please complete and submit the appropriate <b>US IRS Form W-8</b></li> </ul>	
<b>b) CRS Status</b>		
<input type="checkbox"/> <b>D)</b>	<ul style="list-style-type: none"> <li>It is an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution</li> </ul> <p>Please also complete <b>Part IV- Declaration of Controlling Persons</b></p>	Non-Participating FIIE
<input type="checkbox"/> <b>E)</b>	<ul style="list-style-type: none"> <li>It is an Investment Entity other than (D) above.</li> </ul>	FIIE
<input type="checkbox"/> <b>F)</b>	<ul style="list-style-type: none"> <li>It is a Depository Institution, Custodial Institution or Specified Insurance Company</li> </ul>	Financial Institution
2 NON-FINANCIAL INSTITUTION		
		<b>FATCA Status    CRS Status</b>
<b>a) Active Non-Financial Institution</b>		
<input type="checkbox"/> <b>G</b>	<b>Active Business</b> <ul style="list-style-type: none"> <li>It derives at least 50% of its gross income (for the previous calendar year) from these business activities and not from passive income such as investments, dividends, interests, rents or royalties, and</li> <li>At least 50% of the weighted average percentage of assets held by it (tested quarterly, using fair market value or book value of assets as reflected in your balance sheet) produce or are held to produce income for these business activities</li> </ul>	Active NFFE    Active NFE
<input type="checkbox"/> <b>H</b>	<b>Public Sector Entity</b> <ul style="list-style-type: none"> <li>It is one of the following:               <ul style="list-style-type: none"> <li>Government Agencies</li> <li>Statutory Boards</li> <li>Entities owned by Statutory Boards</li> <li>Public Sector entities</li> <li>Foreign Embassies or Trade Representative Offices</li> </ul> </li> </ul>	Active NFFE    Active NFE
<input type="checkbox"/> <b>I</b>	<b>Publicly Listed Company or its Related Entity</b> <ul style="list-style-type: none"> <li>Its stock is regularly traded on one or more established securities markets, or</li> <li>It is an affiliate (in other words, a member) of an entity the stock of which is regularly traded on an established securities market</li> </ul>	Active NFFE    Active NFE



<b>J</b> <input type="checkbox"/>	<b>Liquidating or Emerging from Bankruptcy Company</b> <ul style="list-style-type: none"> <li>It was not a FI in the past five years; and</li> <li>It is in the process of liquidating its assets or is re-organizing with the intent to continue or recommence operations in a business other than that of a FI</li> </ul>	Active NFFE	Active NFE
<b>K</b> <input type="checkbox"/>	<b>Holding Company of Non-Financial Groups</b> <ul style="list-style-type: none"> <li>Substantially all of the activities of the entity consist of holding the outstanding shares of, or providing financing and services to, one or more subsidiaries that are not FIs; and</li> <li>It does not function (or hold itself out) as an investment fund, e.g. 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.</li> </ul>	Active NFFE	Active NFE
<b>L</b> <input type="checkbox"/>	<b>Treasury / Financing Centre of Corporate Groups</b> <ul style="list-style-type: none"> <li>It engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and</li> <li>It does not provide financing or hedging services to any entity that is not a Related Entity</li> </ul>	Active NFFE	Active NFE
<b>M</b> <input type="checkbox"/>	<b>International Organisation</b> <ul style="list-style-type: none"> <li>It is an intergovernmental organisation or a supranational organisation comprised primarily of governments</li> </ul>	Active NFFE	Active NFE
<b>N</b> <input type="checkbox"/>	<b>Start-up Company (Non-Financial Institution)</b> <ul style="list-style-type: none"> <li>It is just starting and not yet in operations, and has no prior operating history;</li> <li>The date of its incorporation is not more than 24 months prior to the date of this Self-Certification Form</li> </ul>	Active NFFE	Active NFE
<b>O</b> <input type="checkbox"/>	<b>Non-profit Organization</b> <ul style="list-style-type: none"> <li>It is a Charity or Non-Profit Organisation (including charitable trusts)</li> </ul>	Active NFFE	Active NFE
<b>P</b> <input type="checkbox"/>	<b>None of the Above</b> <ul style="list-style-type: none"> <li>Please seek professional tax advice and specify your classification in the box to the right</li> </ul>	To complete the W-8 or W-9 and submit this form	Classification (Please specify):
<b>b) Passive Non-Financial Institution</b>			
<b>Q</b> <input type="checkbox"/>	Passive Investment Entity <ul style="list-style-type: none"> <li>It derives more than 50% of its gross income (for the previous calendar year) from passive income such as investments, dividends, interests, rents or royalties.</li> </ul> Please also complete <b>Part IV- Declaration of Controlling Persons</b>	Passive NFFE	Passive NFE

#### Part IV- Declaration of Controlling Persons

This section is only applicable if you have selected Part III – 1(b) selection D (Non-Participating FIE) or Part III – 2(b) selection Q (Passive NFFE/NFE). Please complete for all Controlling Persons including any US Substantial Owners (e.g. owns 25% of the Entity).

Please fill in for each of the following in **BLOCK LETTERS**:

\*Compulsory Fields

<b>1 Controlling Person 1</b>	
<b>a) Name of Account Holder</b>	*Family Name or Surname(s):
	*First or Given Name
	Middle Name (s) :
<b>b) Current Residence Address</b> (Do not use a P.O. Box Address)	*Line 1 (eg. House/Apt/Suite Name, Number, Street)
	*Line 2 (e.g. Town/City/Province/County/State)
	*Postal Code / Zip Code (if any)
	*Country

c) <b>Mailing Address</b>		
*Is your Mailing Address the same as your current residential address? (Please tick [√] where applicable)	<input type="checkbox"/> <b>Yes</b> Please leave part (c) blank	<input type="checkbox"/> <b>No</b> If no, please fill in below
*Line 1 (eg. House/Apt/Suite Name, Number, Street)		
*Line 2 (e.g. Town/City/Province/County/State)		
*Postal Code / Zip Code (if any)		
*Country		
d) <b>Date / Place of Birth</b>		
*Date of Birth (dd/mm/yyyy)		
*Town / City		
*Country		
e) <b>Legal Name of the relevant Entity Account Holder(s) of which you are a Controlling Person</b>		
Legal Name 1		
Legal Name 2		
Legal Name 3		

**FATCA Certification**

Please tick [√] only one box

Either

I Confirm that I am a "US Person"

If you are a US person, please provide your US Taxpayer Identification number (TIN):

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You will also need to complete the W-9 Form and provide necessary supporting documents

OR

I Confirm that I am a not "US Person"

If you were born in the U.S, please provided the following documents:

- i) Certificate of loss of nationality of the US      ii) Form I-407

Note: Definition of 'US PERSON'

1. A citizen or permanent resident of the United States (e.g US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test') or
2. Any other person that is not a foreign person (as defined under US federal tax law)

**Please provide tax residency(ies) declaration of controlling person:**

I am a tax resident of

Singapore                      NRIC/FIN: \_\_\_\_\_

United States of America TIN: 

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Others                      Please complete the table below

Country of Tax Residence	Taxpayer Identification No. (TIN)	<b>If no TIN, indicate reason</b> Tick only one
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____



		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____

### Type of Controlling Person 1

- A  Controlling Person of a legal person – control by ownership
- B  Controlling Person of a legal person – control by other means
- C  Controlling Person of a legal person – senior managing official
- D  Controlling Person of a trust - settlor
- E  Controlling Person of a trust – trustee
- F  Controlling Person of a trust – protector
- G  Controlling Person of a trust – beneficiary
- H  Controlling Person of a trust – other
- I  Controlling Person of a legal arrangement (non-trust) – settlor-equivalent
- J  Controlling Person of a legal arrangement (non-trust) – trustee-equivalent
- K  Controlling Person of a legal arrangement (non-trust) – protector-equivalent
- L  Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent
- M  Controlling Person of a legal arrangement (non-trust) – other-equivalent

### 2 Controlling Person 2

a)	<b>Name of Account Holder</b>	
	*Family Name or Surname(s):	
	*First or Given Name	
	Middle Name (s):	
b)	<b>Current Residence Address</b> (Do not use a P.O. Box Address)	
	*Line 1 (eg. House/Apt/Suite Name, Number, Street)	
	*Line 2 (e.g. Town/City/Province/County/State)	
	*Postal Code / Zip Code (if any)	
	*Country	
c)	<b>Mailing Address</b>	
	*Is your Mailing Address the same as your current residential address? (Please tick [✓] where applicable)	<input type="checkbox"/> <b>Yes</b> Please leave part (c) blank <input type="checkbox"/> <b>No</b> If no, please fill in below
	*Line 1 (eg. House/Apt/Suite Name, Number, Street)	
	*Line 2 (e.g. Town/City/Province/County/State)	
	*Postal Code / Zip Code (if any)	
	*Country	



d)	<b>Date / Place of Birth</b>	
	*Date of Birth (dd/mm/yyyy)	
	*Town / City	
	*Country	
e)	<b>Legal Name of the relevant Entity Account Holder(s) of which you are a Controlling Person</b>	
	Legal Name 1	
	Legal Name 2	
	Legal Name 3	

**FATCA Certification**

Please tick [√] only one box

Either

I Confirm that I am a "US Person"

If you are a US person, please provide your US Taxpayer Identification number (TIN):

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You will also need to complete the W-9 Form and provide necessary supporting documents

OR

I Confirm that I am a not "US Person"

If you were born in the U.S, please provided the following documents:

- i) Certificate of loss of nationality of the US      ii) Form I-407

Note: Definition of 'US PERSON'

1. A citizen or permanent resident of the United States (e.g US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test') or
2. Any other person that is not a foreign person (as defined under US federal tax law)

**Please provide tax residency(ies) declaration of controlling person:**

I am a tax resident of

Singapore      NRIC/FIN: \_\_\_\_\_

United States of America TIN: 

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Others      Please complete the table below

Country of Tax Residence	Taxpayer Identification No. (TIN)	If no TIN, indicate reason Tick only one
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____



**Type of Controlling Person 2**

- A  Controlling Person of a legal person – control by ownership
- B  Controlling Person of a legal person – control by other means
- C  Controlling Person of a legal person – senior managing official
- D  Controlling Person of a trust - settlor
- E  Controlling Person of a trust – trustee
- F  Controlling Person of a trust – protector
- G  Controlling Person of a trust – beneficiary
- H  Controlling Person of a trust – other
- I  Controlling Person of a legal arrangement (non-trust) – settlor-equivalent
- J  Controlling Person of a legal arrangement (non-trust) – trustee-equivalent
- K  Controlling Person of a legal arrangement (non-trust) – protector-equivalent
- L  Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent
- M  Controlling Person of a legal arrangement (non-trust) – other-equivalent

**3 Controlling Person 3**
**a) Name of Account Holder**

\*Family Name or Surname(s):

\*First or Given Name

Middle Name (s) :

**b) Current Residence Address**

(Do not use a P.O. Box Address)

 \*Line 1  
 (eg. House/Apt/Suite Name, Number, Street)

 \*Line 2  
 (e.g. Town/City/Province/County/State)

\*Postal Code / Zip Code (if any)

\*Country

**c) Mailing Address**

 \*Is your Mailing Address the same as your current residential address?  
 (Please tick [√] where applicable)

 **Yes**

Please leave part (c) blank

 **No**

If no, please fill in below

 \*Line 1  
 (eg. House/Apt/Suite Name, Number, Street)

 \*Line 2  
 (e.g. Town/City/Province/County/State)

\*Postal Code / Zip Code (if any)

\*Country

**d) Date / Place of Birth**

\*Date of Birth (dd/mm/yyyy)

\*Town / City

\*Country

**e) Legal Name of the relevant Entity Account Holder(s) of which you are a Controlling Person**

Legal Name 1

Legal Name 2

Legal Name 3

**FATCA Certification**

Please tick [√]only one box

Either

I Confirm that I am a "US Person"

If you are a US person, please provide your US Taxpayer Identification number (TIN):

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You will also need to complete the W-9 Form and provide necessary supporting documents

OR

I Confirm that I am a not "US Person"

If you were born in the U.S, please provided the following documents:

- i) Certificate of loss of nationality of the US
- ii) Form I-407

Note: Definition of 'US PERSON'

1. A citizen or permanent resident of the United States (e.g US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test') or
2. Any other person that is not a foreign person (as defined under US federal tax law)

**Please provide tax residency(ies) declaration of controlling person:**

I am a tax resident of

Singapore NRIC/FIN: \_\_\_\_\_

United States of America TIN: 

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Others Please complete the table below

Country of Tax Residence	Taxpayer Identification No. (TIN)	If no TIN, indicate reason Tick only one
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____

**Type of Controlling Person 3**

- A  Controlling Person of a legal person – control by ownership
- B  Controlling Person of a legal person – control by other means
- C  Controlling Person of a legal person – senior managing official
- D  Controlling Person of a trust - settlor
- E  Controlling Person of a trust – trustee
- F  Controlling Person of a trust – protector
- G  Controlling Person of a trust – beneficiary





- H  Controlling Person of a trust – other
- I  Controlling Person of a legal arrangement (non-trust) – settlor-equivalent
- J  Controlling Person of a legal arrangement (non-trust) – trustee-equivalent
- K  Controlling Person of a legal arrangement (non-trust) – protector-equivalent
- L  Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent
- M  Controlling Person of a legal arrangement (non-trust) – other-equivalent

4 Controlling Person 4		
a)	<b>Name of Account Holder</b>	
	*Family Name or Surname(s):	
	*First or Given Name	
	Middle Name (s) :	
b)	<b>Current Residence Address</b> (Do not use a P.O. Box Address)	
	*Line 1 (eg. House/Apt/Suite Name, Number, Street)	
	*Line 2 (e.g. Town/City/Province/County/State)	
	*Postal Code / Zip Code (if any)	
	*Country	
c)	<b>Mailing Address</b>	
	*Is your Mailing Address the same as your current residential address? (Please tick [√] where applicable)	<input type="checkbox"/> <b>Yes</b> Please leave part (c) blank <input type="checkbox"/> <b>No</b> If no, please fill in below
	*Line 1 (eg. House/Apt/Suite Name, Number, Street)	
	*Line 2 (e.g. Town/City/Province/County/State)	
	*Postal Code / Zip Code (if any)	
	*Country	
d)	<b>Date / Place of Birth</b>	
	*Date of Birth (dd/mm/yyyy)	
	*Town / City	
	*Country	
e)	<b>Legal Name of the relevant Entity Account Holder(s) of which you are a Controlling Person</b>	
	Legal Name 1	
	Legal Name 2	
	Legal Name 3	



**FATCA Certification**

Please tick [√] only one box

Either

I Confirm that I am a "US Person"

If you are a US person, please provide your US Taxpayer Identification number (TIN):

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You will also need to complete the W-9 Form and provide necessary supporting documents

OR

I Confirm that I am a not "US Person"

If you were born in the U.S, please provided the following documents:

- i) Certificate of loss of nationality of the US
- ii) Form I-407

Note: Definition of 'US PERSON'

1. A citizen or permanent resident of the United States (e.g US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test') or
2. Any other person that is not a foreign person (as defined under US federal tax law)

**Please provide tax residency(ies) declaration of controlling person:**

I am a tax resident of

Singapore NRIC/FIN: \_\_\_\_\_

United States of America TIN: 

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Others Please complete the table below

Country of Tax Residence	Taxpayer Identification No. (TIN)	If no TIN, indicate reason Tick only one
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____
		<input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others (Please provide explanation for Others): _____

**Type of Controlling Person 4**

- A  Controlling Person of a legal person – control by ownership
- B  Controlling Person of a legal person – control by other means
- C  Controlling Person of a legal person – senior managing official
- D  Controlling Person of a trust - settlor
- E  Controlling Person of a trust – trustee
- F  Controlling Person of a trust – protector
- G  Controlling Person of a trust – beneficiary



- H  Controlling Person of a trust – other
- I  Controlling Person of a legal arrangement (non-trust) – settlor-equivalent
- J  Controlling Person of a legal arrangement (non-trust) – trustee-equivalent
- K  Controlling Person of a legal arrangement (non-trust) – protector-equivalent
- L  Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent
- M  Controlling Person of a legal arrangement (non-trust) – other-equivalent

1. I agree that ICICI Bank Limited, Singapore Branch may disclose and transfer to its branches, subsidiaries, affiliates or representative offices located in any jurisdiction the information contained in this form, and any information relating to the Account Holder's accounts and products with ICICI Bank Limited, Singapore Branch, in connection with or to facilitate their compliance with applicable laws and regulations.
2. I certify that the information above is true, accurate and complete. If any information changes, I shall inform ICICI Bank Limited, Singapore Branch within 30 calendar days of the change, and provide supporting documents if it is required by ICICI Bank Limited, Singapore Branch.
3. I consent to ICICI Bank Limited, Singapore Branch collecting, using and disclosing information (including disclosing information to any Singapore or other government authority or agency) that I have provided for the purpose of complying with applicable laws and regulations.
4. I certify that I am authorized to sign this form for the Account Holder and warrant that I have obtained the consent of any individual named in this form or have the right to consent on his/her behalf to such collection, use, disclosure and processing of his/her personal data by ICICI Bank Limited, Singapore Branch for the purposes of this certification.

Name:	Name:
Designation:	Designation:
<b>Signature:</b>	<b>Signature:</b>
Date: <input type="text" value="DDMMYYYY"/>	Date: <input type="text" value="DDMMYYYY"/>
Name:	Name:
Designation:	Designation:
<b>Signature:</b>	<b>Signature:</b>
Date: <input type="text" value="DDMMYYYY"/>	Date: <input type="text" value="DDMMYYYY"/>



## 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>).

If you have any questions, then please contact your tax adviser or domestic tax authority.

**“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 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:

- 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 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;
  - ii) it is exempt from income tax in its jurisdiction 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 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
- v) 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 NFFEs) may qualify for Active NFFE 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.

**"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.

**"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.

**"CRS"** To combat the problem of offshore tax evasion and avoidance and stashing of unaccounted money abroad requiring cooperation amongst tax authorities, the G20 and OECD countries working together developed a Common Reporting Standard (CRS) on Automatic Exchange of Information (AEOI). The CRS on AEOI requires the financial institutions of the "source" jurisdiction to collect and report information to their tax authorities about account holders "resident" in other countries, such information having to be transmitted "automatically" on yearly basis. The information to be exchanged relates not only to individuals but also to shell companies and trusts having beneficial ownership or interest in the "resident" countries.

**"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:

- (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"** 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 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.

**"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:

- 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/ Country/Jurisdiction of Tax Residence”** 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.

(<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>)

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.

