



## COMMON REPORTING STANDARD

### SELF-CERTIFICATION FORM (ENTITY ACCOUNTHOLDER)

#### Instructions

1. "CRS" means the Common Reporting Standard.
2. United Overseas Bank Limited ("UOB") is obliged to collect information about each account holder's tax residency status for the purpose of automatic exchange of financial account information. Where necessary, UOB is required to submit the information to the Inland Revenue Department ("IRD") for transfer to the tax authority of another jurisdiction.
3. Please note that following the submission of this form, additional information may be sought by UOB in order to comply with the relevant laws and regulations relating to CRS (the "Regulations").
4. To assist you in completing this form, a glossary of terms is attached to this form. The glossary is not a substitute for understanding the requirements of the Regulations. The glossary and this document do not constitute tax advice.
5. UOB does not provide tax advice. Please consult your tax, legal and/or other professional advisers if you have any questions on or in relation to CRS, the Regulations and the information requested in this Self-Certification Form.
6. Please complete this form if you are an entity Accountholder.
7. Please complete all sections in a legible manner.
8. If the accountholder is a Passive Non-Financial Entity, please note that the Controlling Persons section must be completed.
9. This form must be signed and dated.
10. The following render this form defective.
  - a. Alterations to the pre-printed content of this form.
  - b. The use of correction fluid or correction tape on this form.
  - c. Failure to state address in full, namely failing to specify the relevant City, Country and Postcode for your address/the Controlling Persons' address.

PARTICULARS OF THE ENTITY ACCOUNTHOLDER (MANDATORY – FILL IN ALL SECTIONS)	
Registered Name of Business (" <b>Entity</b> ")	
Country of Incorporation or Organisation	
Business Registration Number	
Registered Address	
Mailing Address ( <i>if different to the address shown above</i> )	

**SECTION 1: TAX RESIDENCY OF THE ENTITY ACCOUNTHOLDER**

It is hereby certified that the Entity identified above is a resident of:

\_\_\_\_\_

for tax purposes; and

the Entity's Tax Identification Number (TIN) or functional equivalent in its country of residence for tax purposes is:

\_\_\_\_\_

If a TIN is unavailable please provide the appropriate reason A, B or C in the table appearing below\*\*:

**Reason A**

*The country where the Entity is resident does not issue TINs to its residents.*

**Reason B**

*The Entity is otherwise unable to obtain a TIN or equivalent number. (Please provide a written explanation at the second table appearing below as to why you are unable to obtain a TIN if you have selected this reason).*

**Reason C**

*No TIN is required. (Note: Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed).*

If the Entity is not tax resident in any country/jurisdiction (e.g. because it is fiscally transparent), please provide its place of effective management or jurisdiction in which its principal office is located:-

\_\_\_\_\_

**Entities with Multiple Tax Residencies**

In addition to the foregoing, if the Entity identified above is tax resident in more than one country, please complete the table below.

Country/Jurisdiction of tax residence**	TIN	If no TIN available enter Reason A, B or C
(i)		
(ii)		
(iii)		
(iv)		

If Reason B is selected above, explain why the Entity is unable to obtain a TIN in the corresponding row below

Country/Jurisdiction of tax residence	Explanation
(i)	
(ii)	
(iii)	
(iv)	

**SECTION 2: CLASSIFICATION OF ENTITY ACCOUNTHOLDER**

Please tick one of the following statements that best describes the Entity

**1A. 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 the Controlling Persons section at 2 below.)*

(ii) Other Investment Entity

**1B. Financial Institution -  
 Depository Institution,  
 Custodial Institution,  
 Specified Insurance Company**

If you have ticked (i) or (ii) above, please provide, if held, the corresponding Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes.

\_\_\_\_\_

**1C. Active Non-Financial Entity (Active NFE)** – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation

Name of 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 for which this form is completed is a Related Entity of:-

\_\_\_\_\_

\_\_\_\_\_

**1D. Active NFE – a Government Entity or Central Bank**

**1E. Active NFE – an International Organisation**

**1F. Active NFE (others – for example, a start-up NFE or a non-profit NFE)**

**1G. The Entity is a Passive Non-Financial Entity (Passive NFE)**  
*(Note: if ticking this box please also complete the Controlling Persons section at 2 below.)*

**2. CONTROLLING PERSON(S)**

**A. Name (as in Passport /ID):**

.....

.....

**Passport /ID No.:**

.....

**Passport /ID Country:**

.....

**Date of Birth:**

.....

d d m m y y y y

**Country of Birth:**

.....

**% of ownership:**

.....

**Address:**

.....

.....

.....

Is the Controlling Person tax resident in Hong Kong? Yes/ No.

**TIN:**

.....

Is the Controlling Person resident in any other country other than Hong Kong? Yes/No.

If "Yes", list below all relevant information.

	Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C
(i)			
(ii)			
(iii)			
(iv)			

If Reason B is selected above, explain why the Entity is unable to obtain a TIN in the corresponding row below	
Country/Jurisdiction of tax residence	Explanation
(i)	
(ii)	
(iii)	
(iv)	

**Mailing Address (if different from Address):**

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**B. Name (as in Passport/ID):**

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.....

**Passport /ID No.:**

.....

**Passport /ID Country:**

.....

**Date of Birth:**

.....

d d m m y y y y

**Country of Birth:**

.....

**% of ownership:**

.....

**Address:**

.....

.....

.....



Passport /ID Country:

\_\_\_\_\_

Date of Birth:

\_\_\_\_\_  
d d m m y y y y

Country of Birth:

\_\_\_\_\_

% of ownership:

\_\_\_\_\_

Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Is the Controlling Person tax resident in Hong Kong? Yes/ No.

TIN:

\_\_\_\_\_

Is the Controlling Person resident in any other country other than Hong Kong? Yes/No.

If "Yes", list below all relevant information.

Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C
(i)		
(ii)		
(iii)		
(iv)		

If Reason B is selected above, explain why the Entity is unable to obtain a TIN in the corresponding row below

Country/Jurisdiction of tax residence	Explanation
(i)	
(ii)	
(iii)	
(iv)	

**Mailing Address (if different from Address):**


**D. Name (as in Passport /ID):**


**Passport /ID No.:**

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**Passport /ID Country:**

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**Date of Birth:**

d	d	m	m	y	y	y	y

**Country of Birth:**

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**% of ownership:**

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**Address:**


**Is the Controlling Person tax resident in Hong Kong? Yes/ No.**

**TIN:**

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**Is the Controlling Person resident in any other country other than Hong Kong? Yes/No.**

**If "Yes", list below all relevant information.**

	Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C
(i)			



(ii)			
(iii)			
(iv)			

If Reason B is selected above, explain why the Entity is unable to obtain a TIN in the corresponding row below	
Country/Jurisdiction of tax residence	Explanation
(i)	
(ii)	
(iii)	
(iv)	

**Mailing Address (if different from Address):**

.....

.....

.....

**SECTION 3– AUTHORISATIONS AND UNDERTAKINGS**

We confirm and declare that all of the information regarding the Entity that has been provided in this form is complete, current and accurate.

We undertake to notify UOB in writing of any change in circumstances that causes any certification on this form to become incorrect and to provide an appropriately updated form within 30 days of such change.

We undertake to immediately notify UOB in writing if any other person(s) become a Controlling Person.

We further undertake to provide such documents as UOB may require from time to time in its sole discretion for the purpose of UOB validating the information relating to the Controlling Persons.

Without prejudice to any other rights or remedies UOB may otherwise have, we shall indemnify, keep indemnified and hold UOB harmless against any and all liabilities, actions, claims, losses, damages, costs and expenses (including but not limited to legal costs on a full indemnity basis) suffered or incurred by UOB as a result of, or in connection with, the information being inaccurate, outdated or untrue.

We acknowledge that a failure on our part to provide accurate and timely information pursuant to UOB's obligations may result in UOB taking necessary measures and actions including but not limited to as provided in the Regulations and all applicable laws relating to the same.

<p>Signature**:</p> <p>Name:</p> <p>Passport / ID No:</p> <p>Date:</p>	<p>Signature**:</p> <p>Name:</p> <p>Passport / ID No:</p> <p>Date:</p>
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Signature**: Name: Passport / ID No: Date:	Signature**: Name: Passport / ID No: Date:
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\*\* To be signed by any 2 directors OR 1 director & 1 company secretary. If the company has only 1 director, the signature of the sole director will suffice. In situations where the entity is a joint venture, please ensure that the director or company secretary of each member of the joint venture sign and date this form.

### GLOSSARY

• **Active Non-Financial Entity (NFE):**

Any NFE (being an entity that is not a Financial Institution (FI)) that meets any of the following criteria:

- (i) Less than 50 percent of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent 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;
- (ii) 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 traded on an established securities market;
- (iii) The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (iv) 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;
- (v) The NFE is not yet operating a business and has no prior operating history, 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;
- (vi) 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;
- (vii) 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 (viii) The NFE meets all of the following requirements:
  - (a) 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;
  - (b) It is exempt from income tax in its jurisdiction of residence;
  - (c) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - (d) 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 entity has purchased; and (e) 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 thereof.

- **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. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

- **Controlling Person:** The natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies), or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Person' shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force.
- **Custodial Institution:** Any Entity that holds, as a substantial portion of its business, financial assets for the account of others. An Entity holds financial assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.
- **Depository Institution:** Any Entity that accepts deposits in the ordinary course of a banking or similar business.
- **Entity:** A legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.
- **Established Securities Market:** An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.
- **Financial Institution:** Any of the following:
  - (i) A Depository Institution
  - (ii) A Custodial Institution
  - (iii) An Investment Entity
  - (iv) A Specified Insurance Company
- **Fiscally transparent entities:** Entities that are considered fiscally transparent are: (1) Sole proprietorships - the business income derived by a sole proprietorship is part of the total personal income of the sole proprietor which is taxed at individual income tax rates; and (2) Partnerships – each partner of a partnership will be taxed based on his share of the business income of the partnership at individual income tax rates.
- **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 any one or more of the foregoing (each, 'Governmental Entity'). This category is comprised of the integral parts, controlled entities, and political subdivisions of a jurisdiction.
  - (i) An integral part of a jurisdiction means any person, organisation, agency, bureau, fund, instrumentality, or other body, however designated, that constitutes a jurisdiction, with no portion inuring to the benefit of any private person. An integral part does not include any individual who is a sovereign, official, or administrator acting in a private or personal capacity.
  - (ii) A controlled entity means an Entity that is separate in Form from the jurisdiction or that otherwise constitutes a separate juridical entity, provided that: (a) *The Entity is wholly owned and controlled by one or more Governmental Entities directly or through one or more controlled entities;* (b) *The Entity's net earnings are credited to its own account or to the accounts of one or more Governmental Entities, with no portion of its income inuring to the benefit of any private person;* and (c) *The Entity's assets vest in one or more Governmental Entities upon dissolution.*
  - (iii) Income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental program, and the program activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing; however, income is considered to inure to the benefit of private persons if the income is derived from the use of a governmental entity to conduct a commercial.
- **International Organisation:** Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (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.
- **Investment Entity:** Any entity will be treated as an Investment Entity if meets conditions below:
  - (i) Entity that primarily conducts as a business (or is managed by an Entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:
    - (a) 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;
    - (b) individual and collective portfolio management; or

(c) otherwise investing, administering, or managing funds or money on behalf of other persons; or  
(ii) Satisfies the Financial Asset Test (FAT). If 50 percent or more of the Entity's gross income is attributable to the activities mentioned above during the shorter of: (a) The three-year period ending on 31 December of the year preceding the year in which the determination is made; or (b) The period during which the entity has been in existence.

The second type of 'Investment Entity' ('Investment Entity managed by another FI') 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.

• **Participating Jurisdiction:** A jurisdiction – (i) with which an agreement is in place pursuant to which it will provide the specified information under CRS, and (ii) which is identified in a published list.

• **Passive NFE:** Any NFE (being an entity that is not a FI) that is not an Active NFE. (Note: Similar treatment will be applied to an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution).

• **Related Entity:** An Entity is regarded as being related to another Entity if: (i) One controls the other; or (ii) The two Entities are under common control. Control means: Direct or indirect ownership of more than 50 percent of the vote and value in an Entity. • **Reportable Account:** An account that, pursuant to due diligence procedures consistent with CRS, has been identified as an account that is held by one or more persons that are Reportable Persons or by a Passive NFE with one or more Controlling Persons that are Reportable Persons with respect to another Jurisdiction. • **Reportable Person:** 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.

• **Reportable Jurisdiction Person:** An individual or Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a Reportable Jurisdiction. For this purpose, 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.

• **Reportable Jurisdiction:** A jurisdiction – (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the specified information under CRS; (ii) which is identified in a published list.

• **Specified Insurance Company:** Any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

• **Taxpayer Identification Number (TIN):** 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: <http://www.oecd.org/tax/automatic-exchange/tinsandtaxresidency/>.

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 individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

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Validation documents enclosed:-			
<input type="checkbox"/> Please state: _____			
Identification Status : <input type="checkbox"/> Complete <input type="checkbox"/> Pending			
Attended/Processed By*  Lan ID: _____ Staff ID: _____  _____ Signature/Name                      Date		Signature Verified by (For Thumbprint-Witnessed by):  Lan ID: _____ Staff ID: _____  _____ Signature/Name                      Date	
FOR OPERATIONS USE ONLY			
Processed By  _____ Signature and Name                      Date		Approved By  _____ Signature and Name                      Date	