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## NOTIS PERLINDUNGAN DATA

Untuk maklumat berkenaan pemrosesan data peribadi dan hak anda ke atas data peribadi anda, sila rujuk Notis Perlindungan Data Peribadi yang dipaparkan dalam laman web **greateasternlife.com**, atau dapatkan salinan daripada Pegawai Perkhidmatan kami.

Jika anda mempunyai sebarang pertanyaan atau aduan (seperti mengehadkan pemprosesan maklumat tertentu, termasuk membatalkan persetujuan untuk menerima maklumat pemasaran), anda boleh menghubungi **Customer Service Careline** di 1300-1300 88 atau Pegawai Privasi kami di talian +6034813 3796, atau menulis kepada Syarikat.

**INSTRUCTIONS** (Please read these instructions before completing the form)

- You are an individual Account Holder. Please complete an "Individual Tax Residency Self-Certification" form.

- NOTES :**

- PART 1 : Identification of Entity Account Holder**

B. Entity Unique/Company Registration No.: \_\_\_\_\_

D. Business Registered Address (Do not use a P.O Box or in care-of address):

Postcode

Town

Country

Postcode

Town

Country

(State Name of Country)

Jika anda mempunyai sebarang pertanyaan atau aduan (seperti mengehadkan pemrosesan maklumat tertentu, termasuk membatalkan persetujuan untuk menerima maklumat pemasaran), anda boleh menghubungi Customer Service Careline di 1300-1300 88 atau Pegawai Privasi kami ditalian +6034813 3796, atau menulis kepada Svarikat.

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**PART 2 : Entity Type (Tick ☒ Only One box to provide the Account Holder's status.)**

<input checked="" type="checkbox"/>	<b>Financial Institution ("FI")</b>	<b>CRS Status</b>	<b>*FATCA Status</b>
<input type="checkbox"/>	(a) An Investment Entity located in a Non-Participating Jurisdiction and managed by another FI. (If you have ticked this box, please complete Section B. Controlling Person(s) of Entity below)	FI - Investment Entity (Non - Participating)	Passive NFFE
<input type="checkbox"/>	(b) Other Investment Entity	FI - Investment Entity (Other)	FFI
<input type="checkbox"/>	(c) Depository Institution, Custodial Institution or Specified Insurance Company	FI	
<input checked="" type="checkbox"/>	<b>Non-Financial Entity ("NFE")</b>		
<input type="checkbox"/>	(d) 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. i) Please provide the name of the established securities market on which the corporation is regularly traded: _____ ii) If you are a Related Entity of a Publicly Traded Corporation - please provide the name of the Regularly Traded Corporation that you are a Related Entity of: _____	Active NFE - Regularly Traded	Publicly Traded / Affiliate NFFE
<input type="checkbox"/>	(e) Active NFE - A Government Entity or Central Bank	Governmental Entity	Foreign Government
<input type="checkbox"/>	(f) Active NFE - An International Organisation		International Organisation
<input type="checkbox"/>	(g) Other Active NFEs other than (d) -(f) (Please refer CRS Appendix for definitions e.g. Start-Up NFE or a Non-Profit NFE)	Active NFE	Active NFFE
<input type="checkbox"/>	(h) <b>Passive NFE</b> : A NFE that is not an Active NFE. (Please refer CRS Appendix for definitions) (If you have ticked this box, please complete Section B. Controlling Person(s) of Entity below)	Passive NFE	Passive NFFE

\* Please complete the relevant US IRS Form W-8 / W-9 and submit together with this form. The comparison given is for general information purposes only, and should not be used as a substitute for consultation with professional advisors.

**B. Controlling Person(s) of Entity (if you have tick (a) or (h) in Table A above)**

i) Please indicate name of any Controlling Person(s) of the Account Holder below:

ii) Complete a separate "Tax Residency Self Certification Form (Controlling Person)" for each Controlling Person.:

No.	Name of Controlling Person(s) of the Account Holder
1	
2	
3	
4	
5	

**PART 3 : Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent ("TIN")**

i) Is the entity currently a tax resident outside of Malaysia?

☐ No, the entity is currently solely a tax resident in Malaysia and do not have any foreign tax residency.

☐ Yes, the entity is currently a tax resident in the following list of countries/jurisdictions:

	Country of Tax Residence	TIN	* Reason If TIN unavailable		
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
4			<input type="checkbox"/> A	<input type="checkbox"/> B	<input type="checkbox"/> C
5			<input type="checkbox"/> A	<input type="checkbox"/> B	<input type="checkbox"/> C

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

1	
2	
3	
4	
5	

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**Reason A** - The country/jurisdiction where the Entity is resident does not issue TINs to its residents.

*(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)*

(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)

**PART 4 : Country of Address outside Country of Tax Residency (where applicable)**

- Reason:

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

I acknowledge that the information contained in this form, including information regarding the Account Holder and any reportable account(s) may be reported to IRBM and exchanged with the tax authorities of another country or countries in which the Account Holder may be tax resident, pursuant to intergovernmental agreements to exchange financial account information.

I declare that all statements made in this form are, to the best of my knowledge and belief, correct and complete. I undertake to inform the Company within 30 days if there is a change in circumstances that affects the tax residency status of the Account Holder or causes the information in this form to be incorrect or incomplete. I shall provide the Company with an updated self-certification form within 90 days of such change in circumstances.

I understand that any person who provided any incorrect information required to be provided under the Malaysian laws on International Tax Compliance shall (unless he can show that he provided such incorrect information in good faith) be guilty of an offence and is punishable in accordance with the prevailing Common Reporting Standard Rules and Regulations.

Date: 

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Day                  Month                  Year

Signature \_\_\_\_\_

Name: \_\_\_\_\_

NRIC No./ Passport No.:\_\_\_\_\_

Contact No.: \_\_\_\_\_



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**PART 2 - Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent ("TIN")**

i) Are you currently a tax resident outside Malaysia?

- ☐ No, I am currently solely a tax resident in Malaysia and do not have any foreign tax residency.
- ☐ Yes, I am currently a tax resident in the following list of countries/jurisdictions:

	Country of Tax Residence	TIN	* Reason If TIN unavailable		
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
4			<input type="checkbox"/> A	<input type="checkbox"/> B	<input type="checkbox"/> C
5			<input type="checkbox"/> A	<input type="checkbox"/> B	<input type="checkbox"/> C

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

1	
2	
3	
4	
5	

ii) Please provide a copy of your national identity card or passport or other government issued identity document of the country(s) you are tax resident.

If the Controlling Person is a tax resident in more than five (5) countries/ jurisdictions, please duplicate this page.

**\* Notes** - If a TIN is unavailable please provide the appropriate reason **A, B or C** where indicated below:**Reason A** - The country/jurisdiction where the Controlling Person is resident (liable to pay tax but) does not issue TINs to its residents.**Reason B** - The Controlling Person is otherwise unable to obtain a TIN or equivalent number.  
(Please explain 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 domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)**PART 3: Country of Address or Telephone Number outside Country of Tax Residency (where applicable)**

i) Please help us understand why your country of address or telephone number differs from the country of tax residency (if any) in the table below.

Reason (note: please tick only one box)	✓
1. Student at an educational institution in the country of residential/ mailing address/ telephone numbers	<input type="checkbox"/>
2. Working in the country of residential/ mailing address/ telephone numbers for less than 6 months	<input type="checkbox"/>
3. On an educational or cultural exchange visitor program in the country of residential/ mailing address/ telephone numbers for less than 6 months	<input type="checkbox"/>
4. Regular travel between countries/ jurisdictions for work and home	<input type="checkbox"/>
5. Others - Please state: _____	<input type="checkbox"/>

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**PART 4 - Name of Legal Entity & Type of Controlling Person**

a) Legal name of the relevant Entity Account Holder(s) of which you are a Controlling Person: \_\_\_\_\_

b) Entity Unique/Business Registration No: \_\_\_\_\_

c) Please provide the Type of Controlling Person by ticking the appropriate box. (Note: Please tick only one box)

**Controlling Person of a Legal Person**

- ☐ Control by ownership
- ☐ Control by other means
- ☐ Senior managing official

**Controlling Person of a Trust**

- ☐ Settlor ☐ Beneficiary
- ☐ Trustee ☐ Others
- ☐ Protector

**Controlling Person of a Legal Arrangement (non-trust)**

- ☐ Settlor - Equivalent ☐ Beneficiary - Equivalent
- ☐ Trustee - Equivalent ☐ Others - Equivalent
- ☐ Protector - Equivalent

d) Are you a Controlling Person for more than one Entity (client of Great Eastern Life Assurance (Malaysia) Berhad only)?

- ☐ No. I am a Controlling Person for the abovementioned Entity Only.
- ☐ Yes, I am a Controlling Person for \_\_\_\_\_ Entities.  
(Please duplicate this page and provide the relevant information).

**DECLARATION AND SIGNATURE**

I certify that I am the Controlling Person (or I am the authorised to sign for the Controlling Person) in respect of all the accounts to which this form relates.

I acknowledge that the information contained in this form, including information regarding the Controlling Person and any Reportable Accounts may be reported to IRBM and exchanged with the tax authorities of another country or countries in which the Controlling Person may be tax resident, pursuant to intergovernmental agreements to exchange financial account information.

I declare that all statements made in this form are, to the best of my knowledge and belief, correct and complete. I undertake to inform the Company within 30 days if there is a change in circumstances that affects the tax residency status of the Controlling Person or causes the information in this form to be incorrect or incomplete. I shall provide the Company with an updated self-certification form within 90 days of such change in circumstances.

I understand that any person who provided any incorrect information required to be provided under the Malaysian laws on International Tax Compliance shall (unless he can show that he provided such incorrect information in good faith) be guilty of an offence and is punishable in accordance with the prevailing Common Reporting Standard Rules and Regulations.

Date: 

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Day Month Year

Signature \_\_\_\_\_

Name: \_\_\_\_\_

NRIC No./ Passport No.: \_\_\_\_\_

Contact No.: \_\_\_\_\_

**NOTE :**

Note: These are selected definitions 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 following link:  
<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

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

Great Eastern Life Assurance (Malaysia) Berhad (the "Company") is required to collect information regarding the tax residency status of each Account Holder in order to comply with the Income Tax Act 1967 and the Income Tax (Automatic Exchange of Financial Account Information) Rules 2016 ("collectively referred to as Malaysian Laws on International Tax Compliance"). The Malaysian Laws on International Tax Compliance implement the standard for automatic exchange of financial account information in tax matters, commonly known as Common Reporting Standard ("CRS"), developed by the Organisation for Economic Co-operation and Development ("OECD").

Pursuant to the Malaysian Laws on International Tax Compliance, the Company may be legally obliged to share the information provided by an Account Holder and other financial information with respect to the financial accounts of an Account Holder with the Inland Revenue Board of Malaysia ("IRBM"). IRBM may exchange such information with the tax authorities of another jurisdiction or jurisdictions in which the Account Holder may be tax resident pursuant to an intergovernmental agreement to exchange financial account information.

Each jurisdiction has its own rules for defining tax residence. If you have any questions on how to determine your tax residency status or complete this form, you should consult your tax adviser or information could be obtained at the OECD automatic exchange of information portal [<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>]. The Company will not be in a position to provide assistance beyond the information set out herein.

Term	Description
<b>Account Holder</b>	<p>"Account Holder" means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.</p> <p>In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder".</p>
<b>Active NFE</b>	<p>An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:</p> <ul style="list-style-type: none"> <li>• active NFEs by reason of income and assets;</li> <li>• publicly traded NFEs;</li> <li>• Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;</li> <li>• holding NFEs that are members of a nonfinancial group;</li> <li>• start-up NFEs;</li> <li>• NFEs that are liquidating or emerging from bankruptcy;</li> <li>• treasury centres that are members of a nonfinancial group; or</li> <li>• non-profit NFEs.</li> </ul> <p>An Entity will be classified as Active NFE if it meets any of the following criteria:</p> <ol style="list-style-type: none"> <li>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;</li> <li>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;</li> <li>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;</li> <li>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;</li> <li>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;</li> <li>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;</li> </ol>

Term	Description
	<p>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</p> <p>h) the NFE meets all of the following requirements (a "non-profit NFE") :</p> <ul style="list-style-type: none"> <li>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;</li> <li>ii. it is exempt from income tax in its jurisdiction of residence;</li> <li>iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> <li>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</li> <li>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.</li> </ul> <p>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.</p>
<b>Control</b>	<p>"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.</p>
<b>Controlling Person(s)</b>	<p>"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).</p> <p>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.</p> <p>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.</p>
<b>Custodial Institution</b>	<p>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.</p>
<b>Depository Institution</b>	<p>The term "Depository Institution" means any Entity that accepts deposits in the ordinary course of a banking or similar business.</p>
<b>Entity</b>	<p>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).</p>
<b>Financial Institution</b>	<p>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.</p>
<b>Investment Entity</b>	<p>The term "Investment Entity" includes two types of Entities:</p> <ul style="list-style-type: none"> <li>(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: <ul style="list-style-type: none"> <li>• 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;</li> <li>• Individual and collective portfolio management; or</li> <li>• Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.</li> </ul> </li> </ul>



Term	Description
	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.
<b>Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution</b>	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.
<b>Investment Entity managed by another Financial Institution</b>	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.
<b>NFE</b>	An "NFE" is any Entity that is not a Financial Institution.
<b>Non-Reporting Financial Institution</b>	A Non-Reporting Financial Institution" means any Financial Institution that is: <ul style="list-style-type: none"> <li>• 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;</li> <li>• 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;</li> <li>• an Exempt Collective Investment Vehicle; or</li> <li>• 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;</li> <li>• any other defined in a countries domestic law as a Non-Reporting Financial Institution.</li> </ul>
<b>Participating Jurisdiction</b>	A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.
<b>Participating Jurisdiction Financial Institution</b>	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.
<b>Passive NFE</b>	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.
<b>Related Entity</b>	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.
<b>Reportable Account</b>	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.
<b>Reportable Jurisdiction</b>	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.
<b>Reportable Jurisdiction Person</b>	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.
<b>Reportable Person</b>	A "Reportable Person" is defined as a "Reportable Jurisdiction Person", other than: <ul style="list-style-type: none"> <li>• a corporation the stock of which is regularly traded on one or more established securities markets;</li> <li>• any corporation that is a Related Entity of a corporation described in clause (i);</li> <li>• a Governmental Entity;</li> <li>• an International Organisation;</li> <li>• a Central Bank; or</li> <li>• 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.)</li> </ul>

Term	Description
<b>Resident for tax purposes</b>	<p>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. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or see the following link: <a href="http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm">http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm</a></p>
<b>Specified Insurance Company</b>	<p>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.</p>
<b>TIN (including "functional equivalent")</b>	<p>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 following link: <a href="http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm">http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm</a></p> <p>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.</p>