

Policy No.

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.

*** 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 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)

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

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"/>

Policy No.

DECLARATION AND SIGNATURE

I certify that I am the Account Holder (or 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: / /
Day Month Year

Signature of Account Holder

Name in block letters

NRIC No./ Passport 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/automaticexchangeof information.htm](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
Account Holder	<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>
Controlling Person	<p>This is a natural person who exercises control over an Entity. Where an Entity Account Holder is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). If the account is maintained for an Entity of which the individual is a Controlling Person, then the “Controlling Person tax residency self-certification” form should be completed instead of this form.</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>
Entity	<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>
Financial Account	<p>A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.</p>
Reportable Account	<p>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</p>
Reportable Jurisdiction	<p>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.</p>
Reportable Person	<p>A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.</p>
TIN (including “functional equivalent”)	<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: http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm 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.</p>