

Entity Self-Certification

Section I:

Entity Name: _____

Date of Incorporation: _____

Country of Incorporation: _____

Permanent Address:

Number & Street City/Town

State/Province/County Post Code Country

Mailing Address (If Different from above):

Number & Street City/Town

State/Province/County Post Code Country

Section II: U.S. or Non-U.S. persons

Please tick and complete as appropriate.

(a) The entity is a Specified U.S. Person and the entity's U.S. federal taxpayer Identifying number (U.S. TIN) is as follows: _____.

(b) The entity is a Specified non-US Person and the entity's foreign identifying taxnumber is as follows: _____.

(c) The entity is a Government body/International Organization/listed company on recognized stock exchange

(d) The Substantial owners or controlling persons in the entity or chain of ownership are resident for tax purpose in any country outside India or not an Indian citizen.

Section III: FATCA & CRS Declaration of Tax Residency

1. Is the "Entity" a Tax resident of any other country other than India

Country/Countries of Residence	Tax Reference Number Type	Tax Reference Number

*In case Tax Identification/reference Number is not available, kindly provide its functional equivalent.

**In case Tax Identification/reference Number or its functional equivalent is not available, please provide Company Identification number or Global Entity Identification Number or GIIN, etc.

Section IV: Entity FATCA & CRS Classification

- If you are a **Registered Financial Institution**, please tick one of the below categories, and provide your FATCA GIIN a below:

- (a) _____ Registered Deemed Compliant Foreign Financial Institution
- (b) _____ Participating Foreign Financial Institution

Please provide your Global Intermediary Identification number (GIIN):

- If you are a **Financial Institution but unable to provide a GIIN**, please tick one of the below reasons:

- (a) _____ The Entity is a Financial Institution and has not yet obtained a GIIN but intends to do so, if required.
- (b) _____ The Entity is a Sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name: _____

Sponsoring Entity's GIIN: _____

- (c) _____ The Entity is a Trustee Documented Trust. Please provide your Trustee's name and GIIN.

Trustee's Name: _____

Trustee's GIIN: _____

- (d) _____ The Entity is a Certified Deemed Compliant, or otherwise Non-Reporting, Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution). Indicate exemption: _____

- (e) ____ The Entity is an Excepted Foreign Financial Institution. Indicate exemption:

- (f) ____ The Entity is a Non-Participating Foreign Financial Institution
- (g) ____ The Entity is a US Financial Institution
- (h) ____ The Entity is an Owner-Documented FI with specified US owners
- If you are not a Foreign Financial Institution, please confirm the Entity's FATCA & CRS status below:
 - (a) ____ The Entity is an **Exempt Beneficial Owner** Indicate status: _____
 - (b) ____ The Entity is an **Active Non-Financial Foreign Entity** (including an Excepted NFFE)
 - (c) ____ **Direct Reporting Non-Financial Foreign Entity** (Choose this if any entity has registered itself for direct reporting for FATCA)
 - (d) ____ The Entity is a **Passive Non-Financial Foreign Entity** (please complete table below providing details of **Controlling Persons**, if any)

Full Name	DOB	Occupation And Occupation Type	Full Residence Address	Details of controlling person's beneficial interest*	Country(ies) of tax residence	Tax Reference Type and Number

**Natural persons that are Controlling Persons should also complete the Individual Self-Certification*

Section V: Declaration

I declare that the information provided on this form is to the best of my knowledge and belief, accurate and complete.

I agree to notify *[insert name of financial institution]* immediately in the event the information in the self-certification changes.

Signed by (please print name): _____

On behalf of (organisation name): _____

Position (in organisation): _____

Signature: _____

Date: _____

The term “Tax Regulations” refers to regulations created to enable automatic exchange of information and include FATCA, various Agreements to Improve International Tax Compliance entered into between India and OECD Common Reporting Standard for Automatic Exchange of Financial Account Information. (Section 285BA of the Indian Income Tax Act, 1961 and Rules 114F, 114G & 114 H of the Income Tax (11th Amendment) Rules, 2015.

¹A Passive Non-Financial Entity will be required to submit individual tax residence self-certifications for each of its Controlling Persons

²Means the natural persons who exercise control over an Entity. For companies and similar legal persons, it depends on the ownership structure of the company and will include any person owning 25% or more of the company (or legal person). For trusts and other similar legal arrangements, it will include the settlor, the trustee(s), the protector (if any), the beneficiaries, and any other natural person exercising ultimate effective control over the trust.

Instructions for completion

The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income-tax Rules, 1962, which require Indian financial institutions to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our account holders. In relevant cases, information will have to be reported to tax authorities/ appointed agencies.

Towards compliance, we may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto.

Please note that you may receive more than one request for information if you have multiple relationships with us or our group entities. Therefore, it is important that you respond to our request, even if you believe you have already supplied any previously requested information.

If you have any questions about how to complete this form, please contact your tax advisor.

Definitions

<p>Active Non-Financial Entity</p>	<p>Means any Non-Financial Foreign Entity that meets any of the criteria indicated below:</p> <p>(i) less than fifty per cent of the entity's gross income for the preceding financial year is passive income and less than fifty per cent of the assets held by the entity during the preceding financial year are assets that produce or are held for the production of passive income; or (ii) the stock of the entity is regularly traded on an established securities market or the non-financial entity is a related entity of an entity, the stock of which is regularly traded on an established securities market.</p> <p>Explanation.- For the purpose of this sub-clause, an established securities market means an exchange that is recognised and supervised by a Governmental authority in which the securities market is located and that has a meaningful annual value of shares traded on the exchange;</p> <p>(iii) the entity is a Governmental entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of these entities;</p> <p>or (iv) substantially all of the activities of the entity 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:</p> <p>Provided that an entity shall not qualify for this status if it functions 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; or (v) the entity 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 entity shall not qualify for this exception after the date that is twenty four months after the date of the initial organisation of the entity; or</p> <p>(vi) the entity was not a financial institution in the past five years, and is in the process of liquidating its assets or is reorganising with intent to continue or recommence operations in a business other than that of a financial institution; or (vii) the entity primarily engages in financing and hedging transactions</p>
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	<p>with, or for, related entities which are not financial institutions, and does not provide financing or hedging services to any entity which 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 entity fulfils all of the following requirements, namely:-</p> <p>(a) it is established and operated in India exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in India 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 India; (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 entity's country or territory of residence or the entity's formation documents do not permit any income or assets of the entity 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 entity'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 entity's country or territory of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets must be distributed to a Governmental entity or other non-profit organization, or escheat to the Government of the entity's country or territory of residence or any political sub-division thereof.</p> <p>Explanation.- For the purpose of this sub-clause, the following shall be treated as fulfilling the criteria provided in the said sub-clause, namely:-</p> <p>(I) an Investor Protection Fund referred to in clause (23EA);</p> <p>(II) a Credit Guarantee Fund Trust for Small Industries referred to in clause 23EB; and</p> <p>(III) an Investor Protection Fund referred to in clause (23EC), of section 10 of the Act;</p>
Controlling Person	<p>means the natural person who exercises control over an entity and includes a beneficial owner as determined under sub-rule (3) of rule 9 of the Prevention of Money-laundering (Maintenance of Records) Rules, 2005. In the case of a trust, the controlling person means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, the said expression means the person in equivalent or similar position;</p>
Deemed Compliant Financial Institution	<p>A Financial Institution that is one of the following: (A) Financial Institution with a Local Client Base, (B) Local Bank, (C) Financial Institution with Only Low-Value Accounts, (D) Sponsored Investment Entity and Controlled Foreign Corporation, (E) Sponsored, Closely Held Investment Vehicle, (F) Restricted Fund, (G) Non Profit Organisations, (H) Limited Life Debt Investment Entities, (I) Non-reporting members of a group of related participating financial institutions, (J) Qualified credit card issuers, (K) An Investment Entity established in India that is regulated as a collective investment vehicle, provided that all of the interests in the collective investment vehicle are held by or through one or more exempt beneficial owners, or (L) Special Rules Applying to Investment Entities. Please refer to Annex II of the Intergovernmental Agreement between the United states of American and India for more details.</p>
Exempt Beneficial Owner	<p>An Entity that is one of the following: (A) Central Bank, (B) International Organisation, (C) Retirement, (D) Investment Entity Wholly Owned by Exempt Beneficial Owners, (E) Government Entity. Please find a full definition of Exempt Beneficial Owners in paragraph II of Annex II of the Intergovernmental Agreement between the United States of American and India.</p>
Financial Institution	<p>A Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined u/114F(3) of Income-tax (11th Amendment) Rules, 2015.</p>
Global Intermediary Identification Number	<p>GIIN means the Global Intermediary Identification Number which is a 19-character identification number in the format XXXXXX.XXXXXX.XX.XXX assigned to the reporting entity by USA</p>
Intergovernmental Agreement	<p>The Intergovernmental Agreement between the United States of America and India and information about it can be found by searching "FATCA" on the income tax website:</p>
Non-Participating Financial Institution	<p>means a financial institution defined in clause (r) of Article 1 of the agreement between the Government of the Republic of India and the Government of the United States of America to improve international tax compliance and to implement Foreign Account Tax Compliance Act of the United States of America (herein after referred to as the FATCA agreement), but does not include,-</p> <p>(a) an Indian financial institution; or</p> <p>(b) other jurisdiction, being a jurisdiction that has in effect an agreement with the United States of America to facilitate the implementation of Foreign Account Tax Compliance Act (herein after referred to as other partner jurisdiction), financial institution,</p> <p>other than a financial institution treated as a non-participating financial institution pursuant to sub-paragraph (b) of paragraph 2 of Article 5 of the FATCA agreement or the corresponding provision in an agreement between the United States of America and other partner jurisdiction;</p>
Passive Non-Financial	<p>means,-</p>

Entity	<p>(i) any non-financial entity which is not an active non-financial entity; or</p> <p>(ii) an investment entity described in sub-clause (B) of clause (c) of the Explanation to clause (3); or</p> <p>(iii) a withholding foreign partnership or withholding foreign trust.</p>
Non-Reporting Financial Institution	<p>means any financial institution that is,-</p> <p>(a) 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;</p> <p>(b) a Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; or a Pension Fund of a Governmental entity, International Organization or Central Bank;</p> <p>(c) a non-public fund of the armed forces, Employees' State Insurance Fund, a gratuity fund or a provident fund;</p> <p>(d) an entity that is an Indian financial institution only because it is an investment entity, provided that each direct holder of an equity interest in the entity is a financial institution referred to in sub-clauses (a) to (c), and each direct holder of a debt interest in such entity is either a depository institution (with respect to a loan made to such entity) or a financial institution referred to in sub-clauses (a) to (c);</p> <p>(e) a qualified credit card issuer;</p> <p>(f) an investment entity established in India that is a financial institution only because it,-</p> <p>(I) renders investment advice to, and acts on behalf of; or</p> <p>(II) manages portfolios for, and acts on behalf of; or</p> <p>(III) executes trades on behalf of,</p> <p>a customer for the purposes of investing, managing, or administering funds or securities deposited in the name of the customer with a financial institution other than a non-participating financial institution;</p> <p>(g) an exempt collective investment vehicle;</p> <p>(h) a trust established under any law for the time being in force to the extent that the trustee of the trust is a reporting financial institution and reports all information required to be reported under rule 114G with respect to all reportable accounts of the trust;</p> <p>(i) a financial institution with a local client base;</p> <p>(j) a local bank;</p> <p>(k) a financial institution with only low-value accounts;</p> <p>(l) sponsored investment entity and controlled foreign corporation, in case of any U.S. reportable account; or</p> <p>(m) sponsored closely held investment vehicle, in case of any U.S. reportable account.</p> <p>Explanation.- For the purpose of this clause,-</p> <p>(A) "Governmental entity" means the Government of a country or territory, any political subdivision of a country or territory (including a state, province, county, or municipality), or any wholly owned agency or instrumentality or controlled entity of a country or territory or of any one or more of the foregoing (where each is also a "Governmental entity") and includes the integral parts, controlled entities, and political subdivisions of such country or territory.</p> <p>Explanation.- For the purpose of clause (A),-</p> <p>(i) an "integral part" of a country or territory means any person, organisation, agency, bureau, fund, instrumentality, or other body, by whatever name called, that constitutes a governing authority of a country or territory and the net earnings of the governing authority must be credited to its own account or to other accounts of the country or territory, with no portion inuring to the benefit of any private person:</p> <p>Provided that an integral part does not include any individual who is a sovereign, official, or administrator acting in a private or personal capacity:</p> <p>Provided further that the income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a Governmental programme, and the programme activities are performed for the general public with respect to the common welfare or relate to the administration of a Department of Government:</p> <p>Provided also that income is considered to inure to the benefit of private persons if the income is derived from the Governmental entity engaged in a commercial business, such as a commercial banking business, which provides financial services to private persons;</p> <p>(ii) a controlled entity means an entity that is separate in form from the country or territory or that otherwise constitutes a separate juridical entity:</p> <p>Provided that-</p> <p>(a) the entity is wholly owned and controlled by one or more Governmental entities directly or through one or more controlled entities;</p> <p>(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</p> <p>(c) the entity's assets vest in one or more Governmental entities upon dissolution:</p> <p>Provided further that the income does not inure to the benefit of private</p>

	<p>persons if such persons are the intended beneficiaries of a Governmental programme, and the programme activities are performed for the general public with respect to the common welfare or relate to the administration of a Department of Government:</p> <p>Provided also that income is considered to inure to the benefit of private persons if the income is derived from Governmental entity engaged in a commercial business, such as a commercial banking business, which provides financial services to private persons;</p>
Specified U.S. Person	<p>means a U.S. Person, other than the persons referred to in sub-clauses (i) to (xiii) of clause (ff) of Article 1 of the FATCA agreement</p>
U.S. Person	<p>Means:</p> <p>(a) an individual, being a citizen or resident of the United States of America ;</p> <p>(b) a partnership or corporation organized in the United States of America or under the laws of the United States of America or any State thereof;</p> <p>(c) a trust if,-</p> <p>(i) a court within the United States of America would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust; and</p> <p>(ii) one or more U.S. persons have the authority to control all substantial decisions of the trust; or</p> <p>(d) an estate of a decedent who was a citizen or resident of the United States of America;</p>
Owner Documented FFI	<p>An Owner-Documented FFI</p> <p>Does not act as an intermediary;</p> <p>Does not accept deposits in the ordinary course of a banking or similar business;</p> <p>Does not hold, as a substantial portion of its business, financial assets for the account of others;</p> <p>Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;</p> <p>Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and</p> <p>Does not maintain a financial account for any nonparticipating FFI.</p> <p>Has provided, or will provide, an FFI owner reporting statement that contains:</p> <p>The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);</p> <p>The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); and</p> <p>Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.</p> <p>OR the OD-FFI has provided, or will provide, an auditor's letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in §1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.</p> <p>OR the is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.</p>