



FATCA/CRS DECLARATION FOR NON-INDIVIDUAL ACCOUNTS

(The Bank is unable to provide advice about your Foreign Account Tax Compliance Act (FATCA)/Common Reporting Standard (CRS) classification or interpretation of any terms. Please therefore seek advice from a tax professional on any FATCA/CRS aspects)

Part 1

A. Is the account holder a Government body/International Organization/listed company on recognized stock exchange ☐ Yes ☐ No

If "No", then proceed to point B, If "yes" please specify name of stock exchange, if you are listed company, and proceed to sign the declaration (Part 1)

B. Is the account holder a (Entity/Financial Institution) tax resident of any country other than India ☐ Yes ☐ No

If "Yes", then please fill of FATCA/CRS Self Certification Form (Part 1, Part 2), If "No", proceed to point C

C. Is the account holder an Indian Financial Institution ☐ Yes ☐ No

If "Yes", please provide your GIIN, if anythen proceed to sign the declaration (Part 1), If "No", proceed to point D

D. Are the substantial owners or controlling persons in the entity or chain of ownership resident for tax purpose in any country outside India or not an Indian citizen ☐ Yes ☐ No

If "Yes", then please fill of FATCA/CRS Self Certification Form (Part 1, Part 2), If "No", proceed to sign the declaration (Part 1)

Customer Declaration

(i) Under penalty of perjury, I/We certify that:

1. The applicant is (i) an applicant taxable as a US person under the laws of the United States of America ("US") or any state or political subdivision thereof or therein, including the District of Columbia or any other states of the US, (ii) An estate or The owner/beneficiary of an estate the income of which is subject to US federal income tax regardless of the source thereof, or

2. The applicant is an applicant taxable as a tax resident under the laws of country outside India.

(ii) I/We understand that the Bank is relying on this information for the purpose of determining the status of the applicant named above in compliance with CRS/FATCA.

(iii) The Bank is not able to offer any tax advice on CRS or FATCA or its impact on the applicant. I/We shall seek advice from professional tax advisor for any tax questions.

(iv) I/We agree to submit a new form within 30 days if any information or certification on this form becomes incorrect.

(v) I/We agree that as may be required by regulators/tax authorities the Bank may also be required to report, reportable details to CDDT or close or suspend my account.

(vi) I/We certify that to the best of my/our knowledge and belief the information provided and the certification is true, correct and complete including the tax payer identification number of the applicant.

Name of the Entity	
Signature of Authorized Signatory/ies	
Date & Seal	

Part 2

Section 1: Entity Information

Self-Certification Form (Entity) for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS)

Name of the Entity		
Customer ID (if existing)		
Entity Constitution Type	<input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Society <input type="checkbox"/> Partnership <input type="checkbox"/> Private Limited Company <input type="checkbox"/> HUF <input type="checkbox"/> Public Limited Company <input type="checkbox"/> Trust <input type="checkbox"/> AOP/BOI <input type="checkbox"/> LLP <input type="checkbox"/> Others (Please specify)	
Entity Identification Type	<input type="checkbox"/> T-TIN (Taxpayer Identification Number) <input type="checkbox"/> E-Global Entity Identification Number <input type="checkbox"/> G-US GIIN (Global Intermediary Identification Number) <input type="checkbox"/> O-Other <input type="checkbox"/> C-Company Identification Number (Please specify)	
Entity Identification Number (based on entity Identification type)		
Entity Identification Issuing Country		
Country of Residence of Entity for Tax Purpose		

Section 2: Classification of Non-Financial Entities

I/We (on behalf of the entity) certify that the entity is:

a) An entity incorporated and taxable in US (Specified US person) ☐ Yes ☐ No

TIN

If "Yes", please provide your US Taxpayer Identification Number (TIN)

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b) An entity incorporated and taxable outside of India (other than US) ☐ Yes ☐ No

TIN

If "Yes", please provide your TIN or its Functional Equivalent and

Provide your TIN or its Functional Equivalent issuing country

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c) Please provide the following additional details if you are not a Specified US Person:

FATCA/CRS classification for Non-Financial Entities (NFE)

☐ Active NFE

☐ Passive NFE without any controlling person

☐ Passive NFE with controlling person(s): US ☐ Others ☐

☐ Direct Reporting NFE (Choose this if any entity has registered itself for direct reporting for FATCA and thus bank is not required to do the reporting) Please provide GIIN:

Section 3: Classification of Financial Institutions (Including Banks)

I/We (on behalf of the entity) certify that the entity is:

a. An entity is a US financial institution ☐ Yes ☐ No

TIN/EIN

If "Yes", (i) Please provide your Taxpayer Identification Number (TIN)/Employer Identification Number (EIN)

(ii) Please provide GIIN, if any

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If "No", please tick one of the following boxes below:

FATCA classification	Please provide the Global Intermediary Identification Number (GIIN) or other information where
<input type="checkbox"/> Reporting Foreign Financial Institution in a Model 1 Inter-Governmental Agreement ("IGA") Jurisdiction	
<input type="checkbox"/> Reporting Foreign Financial Institution in a Model 2 IGA Jurisdiction	
<input type="checkbox"/> Participating FI in a Non-IGA Jurisdiction	
<input type="checkbox"/> Non-reporting FI	
<input type="checkbox"/> Non-Participating FI	
<input type="checkbox"/> Owner-Documented FI with specified US owners	

Section 4: Controlling Person Declaration

If you are classified as "Passive NFE with Controlling Person(s)" or "Owner documented FI" or "Specified US person", please provide the following details:

Name of controlling person	Correspondence address	Country of residence for tax purpose	TIN	TIN issuing country	Controlling person type

Details	Controlling person 1	Controlling person 2	Controlling person 3	Controlling person 4
Identification Type Document submitted as proof of identity of the individual. Permissible values are: • A - Passport • B - Election Id Card • C - PAN Card • E - Driving License • G - UIDAI Letter • H - NREGA job card • Z – Others (Specify name of the document)				
Identification Number				
Occupation Type Permissible values are: • S - Service • B - Business • O - Others				
Occupation				
Birth Date				
Nationality				
Country of Birth				

Section 5: Declaration

(i) Under penalty of perjury, I/We certify that:

1. The number shown on this form is the correct Taxpayer Identification Number of the applicant, and

2. The applicant is (i) an applicant taxable as a US person under the laws of the United States of America (“US”) or any state or political subdivision thereof or therein, including the District of Columbia or any other states of the US, (ii) An estate or The owner/beneficiary of an estate the income of which is subject to US federal income tax regardless of the source thereof, or

3. The applicant is an applicant taxable as a tax resident under the laws of country outside India.

(ii) I/We understand that the Bank is relying on this information for the purpose of determining the status of the applicant named above in compliance with CRS/FATCA.

(iii) The Bank is not able to offer any tax advice on CRS or FATCA or its impact on the applicant. I/We shall seek advice from professional tax advisor for any tax questions.

(iv) I/We agree to submit a new form within 30 days if any information or certification on this form becomes incorrect.

(v) I/We agree that as may be required by regulators/tax authorities the Bank may also be required to report, reportable details to CDBT or close or suspend my account.

(vi) I/We certify that to the best of my/our knowledge and belief the information provided and the certification is true, correct and complete including the tax payer identification number of the applicant.

I/We hereby confirm that details provided are accurate, correct and complete

Authorized Signatories and Company Seal (if applicable)

Name

Date

D

D

M

M

Y

Y

Y

Y

Annexure

Terms	Definitions
Specified U.S. Person	<p>The term “Specified U.S. Person” means a U.S. Person, other than:</p> <ul style="list-style-type: none"> (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.
Controlling Person	Controlling person 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.
NFE	An “NFE” means any Non-U.S. Entity that is not an FI as defined in relevant U.S. Treasury Regulations or is an Entity described in subparagraph B(4)(j) of this section, and also includes any Non-U.S. Entity that is established in India or another Partner Jurisdiction and that is not a Financial Institution.
Passive NFE	A “Passive NFE” means any NFE that is not (i) an Active NFE, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.
Active NFE	<p>The term “Active NFE” means any NFE that meets any of the following criteria:</p> <ul style="list-style-type: none"> a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income; b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market; c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing; d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes; e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE; f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution; g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or h) the NFE meets all of the following requirements: <ul style="list-style-type: none"> i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare; ii) it is exempt from income tax in its jurisdiction of residence; iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets; iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.
Model 1 IGA	The term Model 1 IGA means an arrangement between the United States or the Treasury Department and a non-U.S. government or one or more agencies thereof to implement FATCA through reporting by Financial Institutions to such non-U.S. government or agency thereof, followed by automatic exchange of such reported information with the IRS.
Model 2 IGA	The term Model 2 IGA means an arrangement between the United States or the Treasury Department and a non-U.S. government or one or more agencies thereof to facilitate the implementation of FATCA through reporting by Financial Institutions directly to the IRS in accordance with the requirements of an FI Agreement, supplemented by the exchange of information between such non-U.S. government or agency thereof and the IRS.
Participating FI	The term Participating FI means a Financial Institution that has agreed to comply with the requirements of an FI Agreement, including a Financial Institution described in a Model 2 IGA that has agreed to comply with the requirements of an FI Agreement. The term Participating FI also includes a qualified intermediary branch of a Reporting U.S. Financial Institution, unless such branch is a Reporting Model 1 FI. For purposes of this definition, the term FI Agreement means an agreement that sets forth the requirements for a Financial Institution to be treated as complying with the requirements of section 1471(b) of the U.S. Internal Revenue Code.
Non-Reporting FI	<p>The term “Non-Reporting Financial Institution” means any Financial Institution that is:</p> <ul style="list-style-type: none"> 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; b) 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; c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard; d) an Exempt Collective Investment Vehicle; or e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust. <p>Generally Non-Reporting Financial Institution(NRFI) are defined in Rule114F(5) and includes financial institutions which are not required to report.</p>
Non-Participating FI	<p>Non-Participating Financial Institution” 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> <ul style="list-style-type: none"> (a) an Indian financial institution; or (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, 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;
Owner-Documented FI	Owner-documented FI Refers to an investment entity that does not maintain a financial account for any non-participating FI and that does not act as an intermediary.
GIIN	The Global Intermediary Identification Number which is a 19-character identification number in the format XXXXXX.XXXXX.XX.XXX assigned to the reporting entity by USA