

**COMMON REPORTING STANDARD (CRS) AND FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA)
SELF-CERTIFICATION FORM (NON INDIVIDUAL (CORPORATE))**

Instruction:

Please read the following before completing the form.

The CRS and FATCA self-certification form is an information – gathering and reporting requirement for Investment Entities in participating countries to help fight against tax evasion and protect the integrity of tax systems. As an Investment Entity, AmanahRaya Investment Management Sdn Bhd (ARIM) is required to conform, collect and report certain information to the local tax authority on the status of our clients.

ARIM shall always respect your data privacy. However, please note that your information may be disclosed by ARIM to the relevant authorities as required by the laws.

Please complete this form with true and correct information. Kindly consult your tax or legal adviser should you have questions on or in relation to CRS and FATCA.

1 | IDENTIFICATION OF ACCOUNT HOLDER

Registered Name	:		
Country of Incorporation	:		
Registration / Gazette No.	:		
Registered Address	:		
	:		
	:	Country:	Postcode:
	:		

NOTE: If the registered address provided here differs from our existing records, we will treat this as your current registered address and update our records accordingly

2 | PERSONAL PARTICULARS OF SOLE PROPRIETOR (FOR SOLE PROPRIETORSHIP ONLY)

Name as per NRIC/Passport	:			
	:	<input type="checkbox"/> MR	<input type="checkbox"/> MRS	<input type="checkbox"/> MS
	:	<input type="checkbox"/> Others. Please specify: _____		
Date of Birth (dd/mm/yyyy)	:		New NRIC/Passport Number:	
Country of Birth	:		Place of Birth (Province / State):	
Residential Address*	:			
	:			
	:	Note: Please do not provide a P.O. Box Address.		
	:	Country:	Postcode:	
	:			
Telephone/Mobile No.	:		Email address:	
	:			

**If the residential address provided here differs from our existing records, we will treat this as your current registered address and update our records accordingly.*

3 | FATCA SELF-CERTIFICATION

A. Do you currently file a tax return in the U.S.?

☐ Yes ☐ No

B. Type of Entity

☐ Financial Institution (Please provide relevant U.S. tax forms)

☐ Trust (Please provide relevant U.S. tax forms)

☐ Listed Company

Trading Name / Stock Code:

Exchange Name:

☐ Non-listed Company

Does any U.S. Person / entity, directly or indirectly, own more than 25% of the organisation?

☐ Yes (Please provide relevant U.S. tax forms) ☐ No

☐ Others

C. Individual Self-certification (for Sole Proprietorship only)

Please check “/” Yes or No for each of the following questions:		Yes	No
1	Are you a U.S. Citizen?	<input type="checkbox"/>	<input type="checkbox"/>
2	Do you hold a U.S. Permanent Resident Card (Green Card)	<input type="checkbox"/>	<input type="checkbox"/>
3	Are you a U.S. Resident?	<input type="checkbox"/>	<input type="checkbox"/>
4	If you have checked “No” to all three questions above, then please check as:	<input type="checkbox"/> Non U.S. person	
	If you have checked “Yes” to any of three questions above, please check as: Please fill up U.S. IRS form W9 (https://www.irs.gov/pub/irs-pdf/fw9.pdf?portlet=103)	<input type="checkbox"/> U.S. person	

4 | TAX RESIDENCE INFORMATION

Please complete the following table indication:

- the jurisdiction of residence where the Account Holder is a resident for tax purposes (except for Malaysia) and
- the account holder's TIN for each jurisdiction indicated. Indicate all jurisdictions of residence.

(Note: If the Account Holder is a resident for tax purpose in more than three countries, please use separate sheet.)

	Country/Jurisdiction of Tax Residence	Tax Identification Number (TIN) or equivalent*	If TIN or equivalent unavailable, please state reason (A, B, C)
1			
2			
3			

Reason A – The country/jurisdiction where Account Holder is liable to pay tax does not issue TIN to its residents.

Reason B – The Account Holder is otherwise unable to obtain a TIN or equivalent number.

Reason C – No TIN is required (**Note:** only select this reason if the authorities of the country of residence for tax purposes do not require the TIN to be disclosed)

For Reason B, please explain reason of Account Holder unable to obtain TIN or equivalent number:

1	
2	

5 | ENTITY TYPE

Please tick the applicable type of entity.

FINANCIAL INSTITUTION (FI)

- ☐ Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution
Complete the Controlling Person section below.
- ☐ Other Financial Institution

NON FINANCIAL ENTITY (NFE)

- ☐ Active NFE – A corporation that is publicly traded or a related entity of such corporation
- ☐ Listed Company
- Trading name: Exchange name:
- ☐ Related entity of a listed company of:
- Exchange name:
- ☐ A governmental entity, an international organisation, a central bank, or an entity wholly owned by one or more of the foregoing entities
- ☐ Others (e.g.: non-listed entity or non-profit organisation). Please describe:
- ☐ Passive NFE – Not an Active NFE
- ☐ Investment Entity that is managed by another financial institution and located in a non-participating jurisdiction.
- ☐ NFE that is not an active NFE.

6 | CONTROLLING PERSONS

Note: Complete this part if the Account Holder is an FI - Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution or a Passive NFE for CRS.

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

No	Name of Controlling Person(s)
1	
2	
3	
4	

7 | DECLARATION

I/We understand that the information supplied by me/us is subject to the terms and conditions governing the Account Holder's relationship with ARIM.

I/We hereby give my/our consent to ARIM to disclose directly or indirectly any information contained in this form and information regarding the Account Holder and any Reportable Account(s) to any relevant tax authority, including of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be resident for tax purposes pursuant to agreements between competent authorities to exchange financial account information.

I/We certify that I/we am/are authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.

I/We hereby agree that ARIM may withhold from my/our account(s) such amounts in accordance with the provisions of FATCA or as may be stipulated by applicable laws, regulations, agreement or regulatory guidelines or directives.

I/We declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

If there is any change in circumstances that affects the tax residency status of the Account Holder or causes the information contained herein to become incorrect or incomplete, I/we understand that I/we am/are obligated to inform ARIM of the change in circumstances within 30 days of its occurrence and to provide a suitably updated self-certification and declaration.

For and on behalf of the Account Holder,

Authorised Signatory 1	Authorised Signatory 2	Authorised Signatory 3	Authorised Signatory 4
_____	_____	_____	_____
(Signature)	(Signature)	(Signature)	(Signature)
Name:	Name:	Name:	Name:
Designation*:	Designation*:	Designation*:	Designation*:
Date:	Date:	Date:	Date:

*Please indicate the designation in which you are signing the form. If you are signing under a power of attorney, please also attach a certified copy of the power of attorney.

FOR ARIM'S USE ONLY

Reasonable Test:

To be filled by marketing personnel **only if the entity is a sole-proprietorship**. Questions below are to be considered in conjunction with all documents & forms collected from clients (including this form).

A. FATCA

	U.S. Indicia Status	Yes/No	Action required if "Yes"
1	Have the Account Holder(s) provided a U.S. place of birth ?		<ul style="list-style-type: none"> If Account Holder is confirmed a U.S. person: - Form W-9 or If Account Holder is non U.S. person: - Certificate of Loss of Nationality, and appropriate documentation N1 or - Form W-8BEN^{N3}
2	Have the Account Holder(s) provided any indication that the Account Holder(s) is/are U.S. citizen or resident ?		<ul style="list-style-type: none"> If Account Holder is confirmed a U.S. person: - Form W-9 or If Account Holder is non U.S. person: - Appropriate documentation or - Form W-8BEN^{N3}
3	Have the Account Holder(s) provided a U.S. address (including P.O. Box)?		
4	Have the Account Holder(s) provided only a U.S. telephone number ?		
5	Have the Account Holder(s) provided a U.S. telephone number and a non U.S. telephone number ?		
6	Have the Account Holder(s) provided any standing instructions to transfer funds to an account maintained in the U.S. ?		
7	Have the Account Holder(s) granted Power of Attorney to a person with a U.S. address ?		
8	Have the Account Holder(s) provided only a U.S. "hold mail" or "in care of" address , that is the sole address for this account?		
Client(s)' FATCA classification:			
Non U.S. Person			<input type="checkbox"/>
U.S. Person			<input type="checkbox"/>
Recalcitrant client with U.S. Indicia			<input type="checkbox"/>
Recalcitrant client without U.S. Indicia			<input type="checkbox"/>
Recalcitrant client that is U.S. Person			<input type="checkbox"/>
Recalcitrant customer that is dormant account			<input type="checkbox"/>

B. CRS

	CRS Indicia Status	Yes/No	Action required if "Yes"
1	Have the Account Holder(s) provided any indication that the Account Holder(s) are from other Jurisdictions *?		Documentary evidence to establish the Account Holder's Jurisdiction status.
2	Have the Account Holder(s) provided any other Jurisdiction address (including P.O. Box)?		
3	Have the Account Holder(s) provided one or more telephone numbers in other Jurisdiction ?		
4	Have the Account Holder(s) provided any standing instructions to transfer funds to an account maintained in other Jurisdictions ?		

5	Have the Account Holder(s) granted Power of Attorney to a person with address of other Jurisdiction?		
6	Have the Account Holder(s) provided “hold mail” or “in care of” address of other Jurisdiction , that is the sole address for this account?		

Received By,	Verified By,	Checked By,	Approved By,
Date:	Date:	Date:	Date:

APPENDIX – DEFINITIONS

Note: The following definitions are selected to assist you with the completion of this Form. Should you have any questions, please contact your tax, legal and/or other professional advisor.

1. ACCOUNT HOLDER

Means the person or legal entity listed or identified as the holder of a Financial Account by the Financial Institution that maintains the 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.

2. ACTIVE NFE

Means any Non-Financial Entity that meets any of the following criteria:

- 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 or profits in those companies as capital assets for investment purposes;
- 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;
- 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 (inclusive of Islamic) transactions with, or for, Related Entities that are not Financial Institutions and does not provide financing or hedging (inclusive of Islamic) 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 institutions;
- h) the NFE meets all of the following requirements:
 - 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 or profit 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.

3. CONTROLLING PERSON

Means the natural persons who exercise control over an entity or any shareholder with interest or profit of more than 25% shares or such threshold set by the local authority. In the case of a trust, such term means the settlor, the trustee, 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, such term means persons in equivalent or similar positions. The term 'Controlling Persons' must be interpreted in a manner consistent with the FATF recommendations or by the local regulations governing non-individual entities.

4. ENTITY

Means a legal person or a legal arrangement, such as a corporation, partnership, trust or foundation.

5. FINANCIAL INSTITUTION

Means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company or Takaful provider.

6. FINANCIAL ACCOUNT

Means an account maintained by a Financial Institution, and includes Depository Accounts, Custodial Accounts, Equity and debt interest or profit income in certain Investment Entities; Cash Value Insurance or Takaful Contracts and Annuity Contracts.

7. INVESTMENT ENTITY

Includes 2 types of entities:

- a) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - i. Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc. and inclusive of Islamic), foreign exchange, exchange, interest rate or profit/hibah rate and index instruments; transferable securities; or commodity futures trading;
 - ii. Individual and collective portfolio management; or
 - iii. Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.
- b) an Entity where 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 Takaful provider, or the first type of Investment Entity.

8. PARTICIPATING JURISDICTION

Means a jurisdiction that has publicly committed to adopt the CRS by 2018.

9. PASSIVE NFE

Means any:

- i. NFE that is not an Active NFE; or
- ii. Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

10. RELATED ENTITY

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.

11. 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.

12. REPORTABLE PERSON

Means reportable 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 12(i);
- iii. a Governmental Entity;
- iv. an International Organisation;
- v. a Central Bank; or
- vi. a Financial Institution.

13. TIN

Means Taxpayer Identification Number or functional equivalent in the absence of a Taxpayer Identification Number.

14. Trust

Refers to any legal arrangement or structure that holds and controls asset(s) for the benefit of others (i.e. an individual or company that is not the trust or trustee).

15. U.S. person or United States person

The term "United States person" means –

- i. Citizen or resident of the U.S.
- ii. Any estate of which any executor or administrator is a U.S. person
- iii. U.S. partnership or corporation
- iv. Any trust subject to U.S. supervision and substantially controlled by a U.S. person