



Introduction

Why are we asking you to complete this form?

To help protect the integrity of tax systems, governments around the world are introducing a new information gathering and reporting requirement for financial institutions. Under the guidance of the Organization for Economic Co-operation and Development (OECD), many participating jurisdictions have committed to establish global standards for Automatic Exchange of Information (AEOI) based on the Common Reporting Standard (CRS), obtaining and exchanging foreign taxpayers of the annual financial account information.

Under the CRS, we are required to determine where you are ‘tax resident’ (this will usually be where you are liable to pay income taxes). If you are tax resident outside the country where your account is held we may need to give the national tax authority this information, along with information relating to your accounts. That may then be shared between different countries’ tax authorities.

Completing this form will ensure that we hold accurate and up to date information about your tax residency. If your circumstances change and any of the information provided in this form becomes incorrect, please let us know immediately and provide an updated Self-Certification.

Who should complete the CRS Controlling Person Self-Certification Form?

Controlling person(s) should complete the form. When an account is held on behalf of a Passive Non-Financial Entity (including certain trust or investment vehicles), we need those individuals identified as having ultimate control of the entity to complete this form. These individuals are termed “controlling persons”. For joint or multiple controlling persons each individual will need to complete a copy of the form. If you need to self-certify on behalf of an entity (which includes all businesses, trusts and partnerships), complete a “Self-Certification Form: Entity”. If you are completing this form on behalf of someone else, please notify E. SUN BANK and provide a certified copy of the Power of Attorney.

✘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.

✘Please note that the form is not for tax and legal advice. If you have any question regarding the form and CRS, please consult with tax, legal, or other areas of professionals.

Part I: Identification of a Controlling Person

Identification of Controlling Person (Each Controlling Person needs to complete a self-certificate)

1	Name of Controlling Person
	Title <input type="checkbox"/> Mr. <input type="checkbox"/> Mrs./Ms./Miss
	Family Name or Surname(s)* _____
	First or Given name(s)* _____ Middle Name(s) _____
2	Nationality
	<input type="checkbox"/> NRIC: _____ or <input type="checkbox"/> Passport No. : _____
	<input type="checkbox"/> Other: _____
3	U.S. person*
	Are you a U.S. person*?
	<input type="checkbox"/> Yes
	<input type="checkbox"/> No
	If you are a U.S. person (i.e.: A U.S. citizen or tax resident, green card holder, long term resident ¹), in addition to this form, you are required to complete the form "W-9" and "FATCA Declaration Form (US Taxpayer only)" to IRS.



<p>Note ¹: long term resident indicates personnel that are not U.S. citizens, but is physically present in the U.S. ≥ 31 days in the current tax year; or (days physically present in the current tax year * 1 + days physically present in the last tax year * 1/3 + days physically present in the tax year before last tax year * 1/6) ≥ 183 days</p>					
4	<p>Date of birth*</p> <p>____/____/____(DD/MM/YYYY)</p>				
5	<p>Place of birth</p> <table border="1"> <tr> <td>City* _____</td> <td>Country* _____</td> </tr> <tr> <td>Province, County, State _____</td> <td></td> </tr> </table>	City* _____	Country* _____	Province, County, State _____	
City* _____	Country* _____				
Province, County, State _____					
6	<p>Current Residence Address</p> <p>Line 1 (House, Apt, Suite Name, Number, Street) _____</p> <p>Line 2 (City*) _____</p> <p>Line 3 (Province, County, State) _____</p> <p>Country* _____</p> <p>Postal Code / ZIP code _____</p>				
7	<p>Mailing Address (please only complete if different from the address shown in Section 5 above) (P.O. Box is not acceptable)</p> <p>Line 1 (House, Apt, Suite Name, Number, Street) _____</p> <p>Line 2 (City*) _____</p> <p>Line 3 (Province, County, State) _____</p> <p>Country* _____</p> <p>Postal Code / ZIP code _____</p>				
8	<p>Please enter the legal name of the relevant Entity Account Holder(s) of which you are a Controlling Person</p> <p>Legal name of Entity A _____</p> <p>Legal name of Entity B _____</p> <p>Legal name of Entity C _____</p>				

***Required**

Part II: Country of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent ("TIN")

Please complete the following table indicating:

- (a) where the Controlling Person is a tax resident; and
- (b) Controlling Persons's TIN for each country indicated.

* Please list **"all"** the tax residency (not limited to 5 countries). If the Controlling Person is tax resident in more than three countries please use a separate sheet.

* If the Account Holder is tax resident in Singapore, the TIN is National Registration Identity Card (NRIC) or Federal Identification Number (FIN)

* If a TIN is unavailable please provide the appropriate reason A, B, C or D where appropriate:

- A The country where the Controlling Person is liable to pay tax does not issue TINs to its residents
- B The Controlling Person 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)
- C No TIN is required. (Note. Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)
- D The country where the Controlling Person is liable to pay tax does not issue TINs to its residents, but does provide functional equivalent numbers, e.g. Social Security Number, Social Insurance Number, ID Number



or Residence Number.

	Country of Tax Residency	TIN	If no TIN available enter Reason A, B, C or D
1			
2			
3			
4			
5			

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	

Please provide equivalent identification numbers in the following boxes if you selected **Reason D** above.

	Type of equivalent identification numbers	Numbers
1		
2		
3		
4		
5		

Part III: Type of Controlling Person

Based on Part I item 7, please complete this part if you are a tax resident in one or more Reportable Jurisdictions and provide the Controlling Person's Status by ticking the appropriate box.

Type of Controlling Person	Entity A	Entity B	Entity C
Entity			
Control by more than 25% ownership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Control by other means	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senior managing official	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust			
Settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Non-trust legal arrangement			
Settlor-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Protector-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficiary-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**If you are a U.S. person who controls by owning more than 25% ownership or by other means (i.e. having no less than 25% voting rights), in addition to this form, you are required to complete the form "W-9" and "FATCA Declaration Form (US Taxpayer only)" to IRS.*

Part IV: Declarations and Signature

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with E. SUN BANK setting out how E. SUN BANK may use and share the information supplied by me and agree that (a) the information contained in this form is collected and may be kept by the financial institution for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by the financial institution to the Inland Revenue Authority of Singapore and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes, pursuant to the legal provisions for exchange of financial account information provided under Income Tax Act (Chapter 134) Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016

- I certify that I am the Controlling Person, or am authorized to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates and where I am not the Controlling Person.
- I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
- I undertake to advise E. SUN BANK within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part I of this form or causes the information contained herein to become incorrect, and to provide E. SUN BANK with a suitably updated self-certification and Declaration of such change in circumstances.

Signature

Name (the Account Holder (or authorized individual to sign for the Account Holder))

Print name _____

Capacity _____

Date _____

(DD/MM/YYYY)

FOR BANK USE ONLY

WITNESSED BY

DATE

⚠ Warning: According to Income Tax Act (Chapter 134) 105M, if a person is requested to provide any information contemplated by an agreement mentioned in section 105P(1) to establish his/her residence for a tax purpose contemplated by that agreement; and, in purported compliance with that request, provides any such information which he/she knows is false or misleading in any material particular, he/she shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.