



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 financial account information from foreign taxpayers annually.

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 Entity Self-Certification Form?

Business banking customers (which includes all businesses, trusts and partnerships except sole traders) should complete this form. For joint account holders, a copy of the form should be completed for each account holder. If you are completing this form on behalf of an authorized officer of the business or a trustee, please notify us the capacity in which you are signing the form and provide a certified copy of the Power of Attorney. If you are a controlling person of an entity, complete a “Self-certification form: Controlling Person. If you are a personal banking customer or a sole trader complete a “Self-certification: Individual”.

※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 Individual Account Holder

(For joint account holders, each individual will need to complete a copy of the form)

1 Legal Name of Entity/Branch*

2 Country of Incorporation or organization*

If you are a U.S. person¹, in addition to this form, you are required to complete the form "W-9" and "FATCA Declaration Form (US Taxpayer only)" to IRS.

Note ¹: U.S. person indicates entities that are registered/incorporated in the U.S., except for the following criteria: An



organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities; A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities; A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options); A real estate investment trust; A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; A common trust fund as defined in section 584(a); A bank as defined in section 581; A broker; A trust exempt from tax under section 664 or described in section 4947(a)(1); A tax exempt trust under a section 403(b) plan or section 457(g) plan.

3 Registration No.

4 Current Residence Address

Line 1 (House, Apt, Suite Name, Number, Street) _____
 Line 2 (City*) _____
 Line 3 (Province, County, State) _____
 Country* _____
 Postal Code / ZIP code _____

5 Mailing Address: (please only complete if different from the address shown in Section 5 above) (P.O. Box is not acceptable)

Line 1 (House, Apt, Suite Name, Number, Street) _____
 Line 2 (City) _____
 Line 3 (Province, County, State) _____
 Country _____
 Postal Code / ZIP code _____

***Required**

Part II: Entity Type

✓ **CRS Classification**

Please provide the Account Holder's Status by ticking one of the following boxes and provide information

1	Financial Institution	a. <input type="checkbox"/> Depository Institution, Custodial Institution or Specified Insurance Company b. <input type="checkbox"/> An Investment Entity, not including an investment entity located in a Non-Participating Jurisdiction and managed by other Financial Institution (Ex. have the discretion to manage the assets of the investment entity)
2	Active NFE*	c. <input type="checkbox"/> A corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation ● If you have ticked the above, please provide the name of the established securities market on which the corporation is regularly traded



		<p>● If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in is a Related Entity of</p> <hr/> <p>d. <input type="checkbox"/> A Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing</p> <p>e. <input type="checkbox"/> Other than c and d, please specify: _____</p>								
3	Passive NFE	<p>f. <input type="checkbox"/> An Investment Entity located in a Non-Participating Jurisdiction and managed by other Financial Institution (Ex. have the discretion to manage the assets of the investment entity)</p> <p>g. <input type="checkbox"/> A NFE that is not an Active NFE</p>								
<p>i. If ticking box 3, please also indicate the name of any Controlling Person(s)** of the Account Holder.</p> <p>ii. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.</p> <p>iii. Complete "Self-certification: Controlling Person" for each Controlling Person</p> <table border="1"> <tr> <td>(1)</td> <td>(2)</td> </tr> <tr> <td>(3)</td> <td>(4)</td> </tr> <tr> <td>(5)</td> <td>(6)</td> </tr> <tr> <td>(7)</td> <td>(8)</td> </tr> </table> <p>** An entity will be classified as Active NFE if it meets any of the following criteria: a) less than 50% of the NFE's gross income for the preceding calendar year is passive income; b) the stock of the NFE is regularly traded on an established securities market; c) the NFE is a Governmental Entity, an International Organization, 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 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; e) the NFE is not yet operating a business and has no prior operating history (a "start-up NFE"); f) the NFE is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations; g) the NFE primarily engages in financing and hedging transactions with Related Entities; h) a "non-profit" NFE.</p> <p>**Controlling Person: A natural person owns more than 25% of the company; Where there's no natural person identified, financial institution should take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official. If you are a U.S. person, which owns more than 25% of the company, in addition to this form, you are required to complete the form "W-9" and "FATCA Declaration Form (US Taxpayer only)" to IRS.</p>			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(1)	(2)									
(3)	(4)									
(5)	(6)									
(7)	(8)									

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

Please complete the following table indicating:

- (a) where the Account Holder is tax resident and
- (b) the Account Holder's TIN for each country indicated

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

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

- A The country where I am liable to pay tax does not issue TINs to its residents
- 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)
- 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 I am liable to pay tax does not issue TINs to its residents, but does provide functional equivalent numbers.

	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 IV: Declaration 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 authorized to sign for the Account Holder in respect of all the account(s) to which this form relates.

■ 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 Account Holder identified in Part I of this form or causes the information contained herein to become incorrect, and to provide E. SUN BANK 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

_____ (e.g. Senior managing official, Partner or Trustee)

Date

_____/_____/_____(DD/MM/YYYY)

※ 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.

FOR BANK USE ONLY

WITNESSED BY

DATE