

FATCA Entity Self Certification Form

Name of the organization: _____

Registered Address : _____

Main Corporate Head Office: _____

For Foreign Account Tax Compliance Act (FATCA) purposes, all Entities (i.e. Corporates and Financial Institutions) must be classified into specific categories. Please indicate which category applies to your entity by ticking only **one** "Yes" of the following. For further details about the classifications please refer to the next 3 pages "FATCA Entity Classification"

		Yes	No
US Corporates & US Financial Institutions	1. Are you a Specified US person?	<input type="checkbox"/>	<input type="checkbox"/>
	2. Are you a US person who is not a specified US Person (1 above)?	<input type="checkbox"/>	<input type="checkbox"/>
Non-US Financial Institutions	3. Are you a UAE Financial Institution/Financial Institution in an Inter-Governmental Agreement (IGA) Country? GIIN - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4. Are you a Participating Non-US Financial Institution? GIIN - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5. Are you a Deemed Complaint Non-US Financial Institution? a. Registered Deemed Compliant? (if any) GIIN - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Certified Deemed Compliance?	<input type="checkbox"/>	<input type="checkbox"/>
	6. Are you a Non-Participating Non-US Financial Institution?	<input type="checkbox"/>	<input type="checkbox"/>
	Exempt Entities	7. Are you a Exempt Beneficial Owner?	<input type="checkbox"/>
Non-US Corporates	8. Are you a Active Non Financial Non-US Entity (NFFE)?*	<input type="checkbox"/>	<input type="checkbox"/>
	9. Are you a Passive Non Financial Non-US Entity (NFFE)?	<input type="checkbox"/>	<input type="checkbox"/>
	10. Are you an Expected Non Financial Non-US Entity (NFFE)?	<input type="checkbox"/>	<input type="checkbox"/>

*Please Complete the questionnaire in page 3 & 4 for more guidance on the NFFE classification

If you select **9 (Passive Non-Financial Non-US Entity)** from the above, please provide in full the details requested in the table below of any US Controlling Persons, i.e. any individuals who are either a US citizen or a resident in the US for tax purposes, who hold more than 10% stake in the Passive Non Financial Non-US Entity by vote or value:

No	US Controlling Person's Name	US Controlling Person's Address	% Ownership held by each individual US Controlling Person	US Tax Identification Number (TIN) of the individual US Controlling Person
1			%	
2			%	

I/We hereby certify the information I have provided in this form is true, correct and complete, I/We confirm that under no circumstances shall the Bank, its employees or its contractors be liable for any direct, indirect, incidental, special, punitive or consequential damages that may result in any way from their reliance on the information I/We have provided. I/We confirm that I/We have provided this FATCA Self Certification willingly without advice or help from the Bank. I/We understand that providing false information, withholding relevant information or responding in a misleading way, may result in rejection of my/our application or other appropriate action taken against me/us.

Name: _____

SIGNATURE

Capacity of Signature (Please Tick)
 Account Holder Power of Attorney

Name: _____

SIGNATURE

Capacity of Signature (Please Tick)
 Account Holder Power of Attorney

Date:

(To be completed by the bank RM)

Customer CIF Number:

Bank RM/CSR Name:

RM signature:

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Active NFFE:

Reporting FIs may find the following set of questions useful in establishing whether an entity is an Active NFFE or not:

1) What percentage of the preceding calendar year's (or other appropriate reporting period as specified under the agreed UAE IGA) gross income was derived from Passive Income? What percentage of the preceding calendar year's (or other appropriate reporting period as specified under the agreed UAE IGA) assets held by you is used for the generation of Passive Income? If both are less than 50% then it is an Active NFFE otherwise Passive NFFE.

Answer: Yes No

2) Are you a listed company or you are a related part of a listed company which is listed and regularly traded on an established securities market?

Answer: Yes No

3) Are you incorporated or organized in a US Territory and all owners of the payee are bona fide residents of that US Territory?

Answer: Yes No

4) Are you a non-US government entity, political subdivision (state, province, county or municipality), public body performing a function of such government, a government of a US territory, an international organization, non-US central bank, or wholly owned by one of the entities listed here?

Answer: Yes No

5) Do you hold in whole or in part the outstanding stock of, or provide financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution? (Assuming you do not function or hold yourself out as a private equity fund, venture capital fund, leveraged buyout fund, or any other investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes).

Answer: Yes No

6) Are you in the set up phase investing capital into assets but have not yet started your operations?

Answer: Yes No

If "Yes" please also confirm that the account holder is not a Financial Institution:

7) Are you in the process of liquidation or re-organization with the intent to continue or recommence operations in a business other than that of a Financial Institution?

Answer: Yes No

If "yes" please also confirm that you were not operating as a Financial Institution in the past five years:

8) Do you engage primarily in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions? Please confirm that you do not provide financing or hedging services to any Entity that is not a Related Entity (Non-financial services organizations)?

Answer: Yes No

9) Do you meet all of the following conditions:

- Established and operated as a religious, charitable, scientific, artistic, cultural, athletic, or educational Organization? Or
- Are you a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or a social welfare organization;
- Exempt from income tax in your jurisdiction of residence;
- None of your shareholders or members have a proprietary or beneficial interest in your income or assets;
- Is restricted under the relevant laws to distribute any of your income or assets to, or applied for the benefit of, a private person or non-charitable Entity; and
- Your formation documents or jurisdiction of residence require that upon your liquidation or dissolution, all of your assets be distributed to a governmental entity or other non-profit organization.

Answer: Yes No

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FATCA ENTITY CLASSIFICATION

US Corporates & US Financial Institutions	<p>1. Specified US person A US citizen (including dual citizen) or US resident alien for tax purposes, privately owned domestic corporation, domestic partnership, or a domestic trust or estate (Example: A branch of a US Company with a Saggia license) or a US Company with a UAE Government License).</p> <p>2. US persons who are not specified US persons as in (1 above) (Example: A US company that is regularly traded on a securities market: or the US Government or any wholly owned agency: or any State or Territory: or a US bank etc.).</p>
Non-US Financial Institutions	<p>3. UAE Financial Institution / Financial Institution in an Inter-Governmental Agreement(IGA) Country</p> <p>4. Participating Non-US Financial Institution (also known as Participating Foreign Financial Institution (PFFI)) Non-US Financial Institution that enters into an agreement with the US Internal Revenue Service (IRS) to undertake certain due diligence, withholding and reporting requirement for US account holders.</p> <p>5. Deemed Compliant Non-US Financial Institution (also known as Deemed Compliant Foreign Financial Institution) Non-US Financial Institution that is exempt from withholding without entering into an Internal Revenue Service agreement. There are two types:</p> <p>a) Registered deemed compliant- a Non-US Financial Institution that registers with the Internal Revenue Service to declare its status. Includes certain local banks, non-reporting members of Participating Non-US Financial Institution (PFFI) groups, qualified collective investment vehicles, restricted funds, and Non-US Financial Institutions that comply with FATCA requirements under an agreement between the US and a Non-US government.</p> <p>b) Certified deemed-compliant- an Non-US Financial Institution that is not required to register with the Internal Revenue Service and certifies its status by providing a withholding agent with a valid US tax form W-8. Includes non-registered local banks, retirement plans, non-profit organizations, Non-US Financial Institutions with only low-value accounts, and certain owner-documented Non-US Financial Institutions.</p> <p>6. Non-Participating Non-US Financial Institution (also known as Non-Participating Foreign Financial Institution (NPFFI)) - a Financial Institution that is neither 3, 4, or 5 above.</p>
Exempt Entities	<p>7. Exempt Beneficial Owner This includes the following:</p> <p>a) Governmental Entity</p> <p>b) International Organization (Example: World Bank, IMF)</p> <p>c) Central Bank</p> <p>d) Treaty-Qualified Retirement Fund</p> <p>e) Broad Participation Retirement Fund</p> <p>f) Narrow Participation Retirement Fund</p> <p>g) Pension Fund of an Exempt Beneficial Owner</p> <p>h) Investment Entity wholly owned by Exempt Beneficial Owners</p>

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Non-US Corporates

8. Active Non Financial Non-US Entity (also known as Active Non Financial Foreign Entity)

An "Active Non Financial Non-US Entity" means any Non Financial Non-US Entity that meets any of the following criteria:

- a) Less than 50 percent of the Non Financial Non-US Entity's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the Non Financial Non-US Entity during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income; (Example: Licensed Businesses and Shops; Commercial, non-banking Gulf companies residing in the UAE; Joint-venture entities owned by a national or Non-US investor).
- b) The stock of the Non Financial Non-US Entity is regularly traded on an established securities market or the Non Financial Non-US Entity is a Related Entity of an Entity the stock of which is traded on an established securities market; (Example: Public Corporations & Public Sector Entities; Non-banking GCC companies not residing in the UAE).
- c) The Non-Financial Non-US Entity is organized in a US Territory and all of the owners of the payee are bona fide residents of that U.S. Territory; (Example: Non-resident non-banking corporations and business (other than GCC) with no contracts or projects in the UAE; Non-resident non-banking corporations and business with contracts or projects in the UAE).
- d) The Non Financial Non-US Entity is a non-US government, a government of a US Territory, an international organization, a non-US central bank of issue, or an Entity wholly owned by one or more of the foregoing; (Example: Embassies, consulates and their educational institutions and employees (excluding US embassy);
- e) Substantially all of the activities of the Non Financial Non-US Entity consist of holding (in whole or in part) the outstanding stock of, and 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 a Non Financial Non-US Entity will not qualify for this status if the Non Financial Non-US 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; (Example: Financial joint-venture entities owned by a national investor or Non-US investor).
- f) The Non Financial Non-US Entity was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution; (Example: non known).
- g) The Non Financial Non-US Entity 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; (Example: Current Account and Deposit for business credit purposes) or
- h) The Non Financial Non-US Entity meets all of the following requirements:
 - I. It is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, or educational purposes; ii. It is exempt from income tax in its country of residence;
 - II. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - III. The applicable laws of the Entity's country 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
 - IV. The applicable laws of the Entity's country of residence or the Entity's formation documents require that, upon the Entity's liquidation or dissolution, all of its assets be distributed to a governmental Entity or other non-profit organization, or escheat to the government of the Entity's country of residence or any political subdivision thereof.

(Example: accounts related to raising funds for reconciliation of blood money for murder cases; Non-US official Haj missions; charity and welfare organizations; public welfare committees and organizations; professional societies and committees (i.e. accounting); Cooperative Societies; Culture and Sport Clubs.

9. Passive Non Financial Non-US Entity (also known as Passive Non Financial Foreign Entity)

A "Passive Non Financial Non-US Entity" means any Non Financial Non-US Entity that is not an Active Non Financial Non-US Entity

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