

FATCA/CRS ENTITY SELF-CERTIFICATION

Please read these instructions before completing the form.

Under Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS), TA Futures Sdn. Bhd. (TAF) is required to collect and report certain information to the local tax authority on the status of our customers.

Should there be a change in circumstances relating to information, such as the Account holder’s tax status or other mandatory field information that makes this form incorrect or incomplete, please let us know by notifying us or providing us with an updated Self-Certification Form.

Please return this Declaration Form to TAF together with the Account opening form, as failure to do so may result in TAF reporting your account detail to Inland Revenue Board Malaysia (IRBM). A duly completed Declaration Form shall be returned to TAF’s address, which is on the last page of this Declaration Form. If the client is unable to return the Declaration Form immediately, please send a scanned copy via e-mailed to **tafops@ta.com.my**. Notwithstanding the aforementioned, the client will still be required to send the original copy of the Declaration Form to TAF for record-keeping purposes.

We are not allowed to give tax advice. Kindly consult your tax or legal adviser should you have questions on or in relation to FATCA and CRS.

Part 1 – Account Holder Details

Name of Entity:

Country of incorporation:

Business Registration Number:

E-mail Address:

Registered Address:	Mailing Address: (Complete if different from the current registered address)
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Postcode:	Postcode:
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Country:	Country:
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Part 2 – Jurisdiction of Residence and Taxpayer Identification Number (TIN)

Complete the following information in the respective column below:

- a. The Jurisdiction of residence where the Account holder is a resident for tax purposes (except for Malaysia); and
- b. The Account holder’s TIN for each Jurisdiction indicated.
(Indicate All Jurisdictions of residence)

Country of Tax Residence	TIN
1.
2.
3.

If a **TIN** is unavailable, tick ONE of the following reasons:

- The Jurisdiction where the Account holder is a resident for tax purpose does not issue **TINs** to its residents.
- TIN** is not required (Select this reason only if the authorities of the Jurisdiction of residence do not require the **TIN** to be disclosed).
- The Account holder is unable to obtain a **TIN** (If you select this reason, please explain why you are unable to obtain the above **TIN**).

- 1.
- 2.
- 3.

Note: If the Account holder is a resident for tax purpose in more than three (3) countries, please use a separate sheet.

FATCA Status

Is the Entity incorporated, established, constituted or organized in the United States of America?

- Yes** (Please complete and submit U.S. IRS Form W9 (<https://www.irs.gov/pub/irs-pdf/fw9.pdf>.)
- No** (Please proceed to **Part 3 and/or Part 4**)

Part 3 - Financial Institution (FI)

- a. A Participating Foreign Financial Institution.

Global Intermediary Identification Number (GIIN) - (Please provide)

- - -

- b. A Non-Participating Foreign Financial Institution
- c. Other types of Foreign Financial Institutions.

(Please complete and submit U.S IRS Form W8BENE (<https://www.irs.gov/pub/irs-pdf/iw8bene.pdf>.)

CRS Status

- d. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (Non-Participating FI)
(Please complete Part 5 – Controlling Person if ticking this box)
- e. Other Investment Entity
- f. Depository Institution, Custodial Institution or Specified Insurance Company

Part 4 – Non Financial Entity (NFE)

Active NFE

1. A corporation that is publicly traded or a related entity of such corporation:
 - The Account holder is a corporation, the stocks is regularly traded on one or more established securities markets, including (the name of securities exchange upon which the stock is regularly traded).
 - The Account holder is a related entity of, a corporation, the stock of which is regularly traded on one or more established securities market, including (the name of securities exchange upon which the stock is regularly traded).
2. A Government Entity
3. A Central Bank
4. An International Organization
5. Other than (1) to (4) above, active business, start- up company, charity or non-profit organisation and an entity other than stated above.

Passive NFE

6. Not an active NFE

(Please complete Part 5 – Controlling Person if ticking this box)

Part 5 – Controlling Person (Complete this section if you have ticked **Part 3(d)** or **Part 4(6)** above)

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

1.
2.
3.

Note:

- 1) Complete the FATCA/CRS Controlling Person Self Declaration Form for each of the Controlling Person.
- 2) If there is no natural person(s) who exercise control of the Account holder then the Controlling Person will be the natural person(s) who hold the position of senior management official.

Part 6 - Declaration

Declaration and Representation

I / We represent and declare that the information provided is true, accurate and complete, and agree to provide TAF with any further documentation or information required in accordance with the requirements of the FATCA/CRS.

I / We hereby provide my / our consent to TAF to report any relevant information to regulatory authorities in accordance with the requirements of FATCA/CRS as may be stipulated by applicable laws, regulations, agreement or regulatory guidelines or directives.

I / We hereby provide my / our consent to TAF withholding from my / our account(s) such amounts in accordance with the requirements of FATCA/CRS as may be stipulated by applicable laws, regulations, agreement or regulatory guidelines or directives.

I / We agree that if there is any change in the information provided to TAF that classify me / us as a Non-Malaysian person or deemed by TAF as a recalcitrant (a person who fails to comply with reasonable requests for information to determine if this account belongs to Non-Malaysian person), TAF has the right to terminate my / our account(s) and the facilities granted to me / us.

I / We undertake to notify TAF in writing within thirty (30) calendar days if there is any change in the information provided herein.

I / We agree to indemnify TAF in respect of any false or misleading information regarding my / our citizenship status for FATCA/CRS purposes.

Signature of Authorised Signatory 1

Signature of Authorised Signatory 1

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.....

Name of Authorized Signatory 1

Name of Authorized Signatory 2

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.....

Company Stamp

Date (dd/mm/yyyy):

Note: If the Authorised Signatories are more than two (2) persons, please use a separate sheet.

FOR TAF USE ONLY

Form's Processing	Yes	No
1. Are all the relevant questions answered?	<input type="checkbox"/>	<input type="checkbox"/>
2. Have the client provided all the relevant supporting documents?	<input type="checkbox"/>	<input type="checkbox"/>
3. Is the Declaration Form Completed?	<input type="checkbox"/>	<input type="checkbox"/>

Checked by (Signature)	Verified By (Signature)
Name:	Name:
Department:	Department:
Date:	Date:

Address: TA Futures Sdn Bhd, 32nd Floor, Menara TA One, 22, Jalan P.Ramlee, 50250 Kuala Lumpur.

Appendix – Summary Descriptions of Select Defined Terms

1. “FATCA”

FATCA stands for the Foreign Account Tax Compliance provisions, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

2. “CRS”

CRS stands for Common Reporting Standards, which is developed by The Organisation for Economic Co-operation and Development (OECD) to obtain information from financial institutions and for automatic exchange of financial account information with other jurisdictions on an annual basis for tax purposes.

3. “Account Holder”

An “Account Holder” is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

4. “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 twenty-four (24) months after the date of the initial organisation of the NFE;
- f) The NFE was not a Financial Institution in the past five (5) 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; and
- 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.

5. “Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

6. "Controlling Person(s)"

"Controlling Persons" are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("Passive NFE") then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, "Controlling Person(s) means persons in equivalent or similar positions.

7. "Custodial Institution"

Means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

8. "Depository Institution"

Means any Entity that accepts deposits in the ordinary course of a banking or similar business.

9. "Entity"

Means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual.

10. "Financial Institution"

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

11. "Investment Entity"

The term "Investment Entity" includes two 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.); foreign exchange; exchange, interest 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 Specific Insurance Company or Takaful provider, or the first type of Investment Entity.

12. "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.

13. "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.

14. "Resident for tax purposes"

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident.

15. "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.

16. "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 16(i);
- iii. A Government Entity;
- iv. An International Organisation;
- v. A Central Bank; or
- vi. A Financial Institution

17. "Specified Insurance Company"

Means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

18. "TIN" (including "functional equivalent")

"TIN" means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. Further details of acceptable TINs can be found at <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>. Some jurisdiction do not issue a TIN, however it often utilise some other high integrity number with an equivalent level of identification. Examples of that type of number include, for individuals, a social security number, citizen/personal identification/service code/number, and resident registration number.