

## TAX COMPLIANCE: INTERNATIONAL EXCHANGE AGREEMENT

### COMMON REPORTING STANDARD (CRS) AND FATCA SELF CERTIFICATION FORM - INDIVIDUAL

Financial Institutions in Mauritius are required by tax legislations and regulations currently in force to identify, maintain and report information about the tax residence of individuals and entities for whom they maintain financial accounts.

By completing this form, you will be providing us with details to allow us to ascertain and share certain information with the Authorities as required by law. Please complete the relevant sections below and provide any additional information as may be required.

If you are in doubt as to your tax residency, please contact your tax advisor. ABC Banking Corporation Ltd (the "bank") will not be in a position to provide assistance beyond the information contained within this form as by law we are not permitted to give tax advice.

More information (including a list of jurisdictions that have signed agreements to automatically exchange information) along with details about the information being requested is available on the OECD's Automatic Exchange of Information (AEOI) website: [www.oecd.org/tax/automatic-exchange](http://www.oecd.org/tax/automatic-exchange) and for FATCA on <http://www.mra.mu/download/FATCAGuidance140515.pdf>.

#### SECTION 1 – INDIVIDUAL ACCOUNT HOLDER DETAILS

Title:	<input type="checkbox"/> Mr	<input type="checkbox"/> Mrs	<input type="checkbox"/> Miss	Surname	<input type="text"/>
First name	<input type="text"/>			Maiden Name(s)	<input type="text"/>
Date of Birth	<input type="text"/>	Place of Birth (Town or City)	<input type="text"/>	Country of Birth	<input type="text"/>

#### Current Residence Address

Line 1	<input type="text"/>
Line 2	<input type="text"/>
City/Town	<input type="text"/>
Postal/ZIP Code	<input type="text"/>
State/Country	<input type="text"/>

#### Current Mailing Address (To complete only if different from current Residence Address)

Line 1	<input type="text"/>
Line 2	<input type="text"/>
City/Town	<input type="text"/>
Postal/ZIP Code	<input type="text"/>
State/Country	<input type="text"/>

	YES	NO
Are you a US Citizen ?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a US Green Card ?	<input type="checkbox"/>	<input type="checkbox"/>
Are you taxable in the US ?	<input type="checkbox"/>	<input type="checkbox"/>
Were you born in the US ?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a US passport ?	<input type="checkbox"/>	<input type="checkbox"/>
Is your country of residence US ?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a current US residence or mailing address ?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a current US landline/ phone number ?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain an 'in care of' or a 'hold mail' US address ?	<input type="checkbox"/>	<input type="checkbox"/>
Have you stayed or worked in US during the past 3 years ?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any income from US Source ? (See Note A)	<input type="checkbox"/>	<input type="checkbox"/>
Have you granted signatory authority to a person with US address ?	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of legal arrangement (non-trust) – Other equivalent	<input type="checkbox"/>	<input type="checkbox"/>
Do you have 10% or more interest by vote or value in a US company ?	<input type="checkbox"/>	<input type="checkbox"/>

**Note A:**  
Income can be interest, dividend, rent, salary, wage, premium, annuities, compensations, remuneration, emoluments and other fixed or determinable annual or periodic gains, profits and income from US sources. Also include gross proceeds from sale or other disposition of any property of a type which can produce interest or dividend from US sources.

1. US Green Card Number			
2. US Tax Identification Number (TIN)			
3. US Passport Number			
4. US Residence or Mailing Address			
5. US Landline Phone Number			
6. US 'in care of' or 'hold mail' Address			
7. Dates you have been in US during the past 3 years and purpose of stay (current year and 2 preceding years)	<b>From</b>	<b>To</b>	<b>Purpose of stay</b>
8. Type of Income			
9. Purpose/ Type of Transfer of Fund			
10. Name and address of US authorised signatory	<b>Name</b>	<b>Address</b>	
11. Name of US company in which you have 10% or more interest by vote or value			

## SECTION 2 – TAX RESIDENCE INFORMATION

Are you a tax resident of a country other than Mauritius? Yes ☐ No ☐

If yes, I hereby certify that I am a resident in the following countries and my Tax Identification Number is provided below.

1.	<b>Country of Tax Residency</b>	<b>Taxpayer Identification Number (TIN) (Refer to Note1)</b>	<b>If no TIN available, enter reason A, B or C (Refer to Note 2 below)</b>
<b>Explain why you are unable to obtain a TIN if you selected Reason B in previous column</b>			
2.	<b>Country of Tax Residency</b>	<b>Taxpayer Identification Number (TIN) (Refer to Note1)</b>	<b>If no TIN available, enter reason A, B or C (Refer to Note 2 below)</b>
<b>Explain why you are unable to obtain a TIN if you selected Reason B in previous column</b>			
3.	<b>Country of Tax Residency</b>	<b>Taxpayer Identification Number (TIN) (Refer to Note1)</b>	<b>If no TIN available, enter reason A, B or C (Refer to Note 2 below)</b>
<b>Explain why you are unable to obtain a TIN if you selected Reason B in previous column</b>			

If the Account Holder is a tax resident in more than 3 countries, please use a separate sheet.

### Notes:

- In case Tax Identification Number is not available, kindly provide its functional equivalent.
- Reason A** – The country where the Account Holder is liable to pay does not issue TINs to its residents.  
**Reason B** – The Account Holder is otherwise unable to obtain a TIN or equivalent number  
**Reason C** – No TIN is required. (Only select this reason if the authorities of the country of tax residence entered above do not require the TIN to be disclosed).

## DECLARATIONS AND SIGNATURE

1. 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 ABC Banking Corporation Ltd (the "bank") setting out how the bank may use and share the information supplied by me.
2. I acknowledge that the information contained in this form and information regarding the Account Holder and any reportable Account(s) may be provided, directly or indirectly, to any relevant tax authority, including the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be resident for tax purposes pursuant to bilateral or multilateral agreements between governments to exchange financial account information.
3. I certify that I am the Controlling Person, or person authorised to sign for the Controlling Persons of all of the account(s) to which this form relates.
4. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct, true and complete and I undertake to indemnify and hold harmless the bank and/or its officers and directors in the event that any information provided is erroneous.
5. I undertake to submit to the bank a suitably updated self-certification form, within 30 days of any change in circumstances which affects my tax residency status, or that of the Account Holder or where any information contained herein becomes incorrect or incomplete.

Signature

Full Name

Date

Capacity

If you are not the Account Holder (proxy), please complete the following:

Name

Relationship

Date of Birth

Address

Capacity

## DECLARATION (TICK AS APPROPRIATE)

☐ I am ☐ I am not A US citizen or US resident or taxable under US laws.