

TAX COMPLIANCE: INTERNATIONAL EXCHANGE AGREEMENT

COMMON REPORTING STANDARD (CRS) AND FATCA SELF CERTIFICATION FORM – ENTITY

Financial Institutions in Mauritius are required by tax 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 and for FATCA on <http://www.mra.mu/download/FATCAGuidance140515.pdf>.

ENTITY/ORGANISATION DETAILS

Name of Entity	<input type="text"/>		
Country of Incorporation	<input type="text"/>		
Registered Address	Mailing Address <i>(To complete only if different from current Registered Address)</i>		
Line 1	<input type="text"/>	Line 1	<input type="text"/>
Line 2	<input type="text"/>	Line 2	<input type="text"/>
City/Town	<input type="text"/>	City/Town	<input type="text"/>
Postal/ZIP Code	<input type="text"/>	Postal/ZIP Code	<input type="text"/>
State/Country	<input type="text"/>	State/Country	<input type="text"/>

Please tick as appropriate.

	YES	NO
Is the entity incorporated in the US ?	<input type="checkbox"/>	<input type="checkbox"/>
Is the entity a subsidiary of any company located in the US ?*	<input type="checkbox"/>	<input type="checkbox"/>
Does the entity have a US mailing address ?*	<input type="checkbox"/>	<input type="checkbox"/>
Does the entity maintain an ‘in care of’ or a ‘hold mail’ US address? *	<input type="checkbox"/>	<input type="checkbox"/>
Does the entity have a current US landline phone number ?*	<input type="checkbox"/>	<input type="checkbox"/>
Does the entity have standing instructions to transfer funds to an account maintained in the US, or instructions regularly received from a US address ?*	<input type="checkbox"/>	<input type="checkbox"/>
Does the entity have any income from US Source ?* (See Note below)	<input type="checkbox"/>	<input type="checkbox"/>
Has the entity granted a power of attorney or signatory authority to a person with a US address ?*	<input type="checkbox"/>	<input type="checkbox"/>
Is the entity taxable in the US ?*	<input type="checkbox"/>	<input type="checkbox"/>
Does the entity have any substantial US owner (U.S person (shareholder and Owner (UBO) with US citizenship ?	<input type="checkbox"/>	<input type="checkbox"/>

* If you have answered ‘Yes’ to any of the above, please complete section 3(VI) below

Note: 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.

SECTION 2 – COUNTRY OF RESIDENCE FOR TAX PURPOSES AND RELATED TAXPAYER IDENTIFICATION NUMBER

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder’s TIN for each country/ Reportable Jurisdiction indicated. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each jurisdiction of residence (rather than for each Reportable Jurisdiction).

If the Account Holder is not tax resident in any country (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.

Please insert US Tin (if applicable) for FATCA purposes.

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

If the Account holder is 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 tax 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).

SECTION 3 - ENTITY CLASSIFICATION

Provide the Account Holder's status by ticking one of the following boxes:

I. FATCA

Financial Institutions

Participating Foreign FI ☐

A registered deemed compliant FI ☐

Please provide the Entity's GIIN or its sponsor's GIIN

If unable to do so, please state reason

II. CRS

(a) Financial Institution – Investment Entity

i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (Note: if ticking this box please also complete [paragraph IV](#) below) ☐

ii. Other Investment Entity ☐

(b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company ☐

III. Applicable to both FATCA and CRS

(a) Active NFE/NFFE (Non-Financial Entity) – a corporate, 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 [paragraph III\(a\)](#), please provide the name of the established securities market on which the corporation is regularly traded.

If you are a related entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the entity in [paragraph III\(a\)](#) is a related entity of.

(b) Active NFE/NFFE – A government entity or central bank ☐

(c) Active NFE/NFFE – an international organisation ☐

(d) Active NFE/NFFE – other than (a) to (c) (for example a start – up or non-profit NFE)

☐

(e) Direct Reporting NFFE

☐

(f) Passive NFE/NFFE

☐

IV. If you have ticked paragraph II(a) (i) III(f) above, please indicate the name of any controlling persons of the Account Holder

1.		4.	
2.		5.	
3.		6.	

V. Complete 'Controlling Person' Tax Residency Self-Certification Form' for each controlling person mentioned under paragraph IV

VI. Additional information in relation to Section 1 – Table

Name of Holding Company	
US residence or mailing address	
US 'in care of' / 'hold mail' address	
US landline phone number	
Type of fund transferred to or received from US	
Expected annual income from US	USD <input type="text"/>

This will include U.S person with 10% or more interest by vote or value/ UBO with US citizenship

Name of US authorised signatory or person having power of attorney	
--	--

SECTION 4 – DECLARATIONS AND SIGNATURE

1. I understand that the information supplied by me is subject to the terms and conditions governing the Account Holder's relationship with ABC Banking Corporation Ltd (the "bank"), where the Account Holder's financial relationship is maintained.
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 understand that if the above entity is connected to the US (for example, if it is a US entity or receive any/or determinable, annual or periodic income from the US), the bank shall be obliged to report information related to the account to the competent authorities pursuant to its legal and contractual obligations as per applicable legislation.
4. I certify that I am duly authorised to sign for the Account Holder of all of the account(s) to which this form relates.
5. 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, its officers and its directors in the event that my information provided is erroneous.
6. I undertake to submit to the bank, a suitably updated self-certification form within 30 days of any change in circumstances which affects the tax residency status of the Account Holder or where any information contained herein become incorrect or incomplete.

Signature

Full Name	
-----------	--

Date	
------	--

Capacity	
----------	--