

To

Axis Bank Limited
Hong Kong Branch

Ref:

TAX SELF-CERTIFICATION-CORPORATE—UNDER FATCA AND CRS -AEOI

Part I- IDENTIFICATION OF THE ACCOUNT HOLDER :

1	Name of the Company /Entity/Branch	
2	Jurisdiction of Incorporation or Organisation	
3	Hong Kong Business Registration Number if any	
4	Current Business Address	
5	Mailing Address	

Part 2 Company is a US=Specified / Non-Specified / Financial Institution

1	Is the company a Non-specified U.S Person (being a U S person listed as not a specified US person)? If yes, please provide details of classification as a non-specified US Person.	
2	Is the company a Financial Institution resident in U.S or other US Person? If yes Please provide Tax payer Identification Number or Employer Identification Number	

PART 3 ENTITY TYPE

FATCA Classification

SI No.	FATCA Classification	Global Intermediary Identification Number ("GIIN")

3.1 Entity Type :

Financial Institution		
1	Hong Kong Financial Institution or partner jurisdiction Financial Institution. (Subject to Model 1 or Model 2 1GA)	7 Custodial institution, Depository Institution or specified Insurance Company
2	Participating Foreign Financial Institution in non IGA jurisdiction)	8 Investment Entity , except an investment entity that is managed by another Financial Institution (e.g with discretion to manage the entity's assets) and located in a non-participating jurisdiction
3	Sponsored FFI (If the Sponsored FFI has not obtained a GIIN, please provide the name and the GIIN of the Sponsoring FFI)	9 Exempted Beneficial owner
4	Non-Participating FFI	5 Owned Documented FFI
6	Deemed Compliant FFI (besides those listed above)	
Active Non-Financial Institution		
1	Non-Financial Institution which is regularly traded on _____, which is an established Securities market	2 Related entity of _____. The stock of which is regularly traded on _____, which is an established securities market
3	Is a Government entity, an international organisation, a central bank , or an entity wholly owned by a one or more of the foregoing entities	4 Active NFE other than the above
Passive Non-financial Institution		
1	Investment entity that is managed by another Financial Institution and located in a non-participating jurisdiction	
		2 NFI that is not an Active NFE



Part 3 Controlling Persons of a Passive Non- Financial Foreign Institution or Owned Documented FFI

Indicate the name of all controlling person(s) of the account holder in the table below. If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official.

Self Certification form to be filled up for **each one** of the controlling person (As per annexure II)

(1)	(5)
(2)	(6)
(3)	(7)
(4)	(8)

Part 4 . Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")

4.1	Are any of the controlling Persons of the company are U S Citizens , residents of the U.S or otherwise U.S Persons for Tax purposes?	Yes	No
	If Yes , name, address and US Tax Payer Identification (TIN) of each controlling person or beneefical owner who is a U.S Citizen , U .S Person or re		

4.3 All other Jurisdiction of Residence and TIN Number or its Functional equivalent:

Instructions :

- i) If the corporation or entity is a resident of Hong Kong , the TIN is the Hong Kong Business Registration number.
- ii) If the corporation or entity is not a tax resident in any jurisdiction (e.g fiscally transparent), indicate the jurisdiction in which its place of effective Management.

If TIN is not available, provide the appropriate reason A, B or C

Reason A – The jurisdiction where the account holder is a resident for tax purpose does not issue TINs to its residents.

Reason B----- If the corporation or entity is not able to obtain TIN Number .

Reason C-----TIN is not required. Select this reason only if the

SI No.	Jurisdiction of Residence/ Place of Effective Management (No abbreviations)	TIN (If available)	Address in the respective Jurisdiction	A or B or C (if no TIN)	Explain if the Reasons is B.
1					
2					
3					
4					
5					

Part 5 --- Declarations and Signature:

I acknowledge 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 Foreign Account Tax Compliance Act (FATCA) .

(b) such information and information regarding to the company or entity and any reportable account(s) may be reported to financial institution to the Inland Revenue Department of the Government of Hong Kong Special Administrative Region 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 the Inland Revenue Ordinance (Cap 112).



(c) I certify that I am the account holder/ I am authorised to sign for the account holder of all the account(s) to which this form relates.

I undertake to advise Axis Bank Hong Kong of any change in the circumstances which affects the tax residency status of the entity identified in Part I of this form or causes the information contained herein to become incorrect, and to provide Axis Bank Hong Kong with suitably updated self –certification within 30 days of such change in circumstances.

	Signature	
	Name	
	Designation	
	Date (DD/MM/YYYY)	

WARNING : It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self certification, make a statement that is misleading , false , or incorrect particular AND Knows , or is reckless as to whether , the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable for conviction to a fine at a level 3 . (HKD 10000)



Annexure A - Explanation of terms used in self-certification

1. U.S. Person, Specified U.S. Person and Non-Specified U.S. Person

U.S. Person means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States.

A Specified U.S. Person is a U.S. Person other than one of the persons described in the table below.

If a U.S. Person falls within one of the following categories, they are a Non-Specified U.S. Person for the purpose of the Self-certification and must be identified accordingly.

(i)	a corporation the stock of which is regularly traded on one or more established securities markets
(ii)	any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in (i)
(iii)	the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing
(iv)	any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
(v)	any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
(vi)	an bank as defined in section 581 of the U.S. Internal Revenue Code;
(vii)	Any real estate investment trust as defined in section 856
(viii)	Any regulated investment company as defined in section 851 or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64)
(ix)	A common trust fund as defined in section 584(a) of the Tax Code
(x)	any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
(xi)	a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
(xii)	a broker as defined in section 6045(c) of the U.S. Internal Revenue Code
(xiii)	any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code

2. Financial institution ("FI") and Foreign Financial Institution ("FFI")

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA.

A Foreign Financial Institution means an FI that is outside the U.S.

3. Hong Kong Financial Institution and Partner Jurisdiction Financial Institution

The term "Hong Kong Financial Institution" means any FI established in Hong Kong, but excluding any branches of such FI located outside of Hong Kong. The term Hong Kong Financial Institution also includes a Hong Kong branch of an FFI formed outside of Hong Kong.

A Partner Jurisdiction Financial Institution means an FI that is established in a jurisdiction other than Hong Kong, that has signed an Intergovernmental Agreement ("IGA") with the U.S. in respect of FATCA.

4. Participating FFI in a Non-IGA Jurisdiction



The term "Participating FFI" means an FFI that is formed in a country that has not signed any IGA with the U.S. and the FI has signed an FFI agreement with the U.S. government to become a Participating FFI.

5. Sponsored FFI

The term "Sponsored FFI" means an entity that meets certain FATCA requirements as described in Annex II of the Model 2 IGA. It includes sponsored investment entities and sponsored controlled foreign corporations.

This is a type of "Registered Deemed Compliant FFI".

6. Registered Deemed Compliant FFI

The term "Registered Deemed Compliant FFI" means an FFI that has registered with the IRS and meets certain FATCA requirements as described in Annex II of the Model 2 IGA. In general, it includes the following categories:

1. Registered financial institutions with a local client base;
2. Collective investment vehicles; and
3. Registered qualified credit card issuers.

7. Exempt Beneficial Owner("EBOs")

The following entities are generally treated as EBOs as described in Annex II of the relevant IGA:

1. Non-US governmental entity (including governments and certain entities wholly owned by governments);
2. Non-US central banks;
3. Retirement funds meeting detailed requirements (including: treaty-qualified retirement funds; "broad participation retirement funds"; "narrow participation retirement funds"; and pension funds of another EBO);
4. International organizations; and
5. Investment funds wholly owned by one or more other EBOs.

8. Owner documented FFI

This status only applies if the U.S. financial institution or participating FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

The FFI

- does not act as an intermediary;
- does not accept deposits in the ordinary course of a banking or similar business;
- does not hold, as a substantial portion of its business, financial assets for the account of others;
- is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and does not maintain a financial account for any nonparticipating FFI.

9. Non-Participating FFI

The term "Non-participating FFI" refers to FFI other than a participating FFI, a deemed-compliant FFI, or an exempt beneficial owner under FATCA final regulations.

It does not include a Hong Kong Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution treated as a Nonparticipating Financial Institution pursuant to the relevant Model 1 or Model 2 IGA or the corresponding provision in an agreement between the United States and a Partner Jurisdiction.

10. Active Non-Financial Foreign Entity ("NFFE")

An NFFE means any non-U.S. entity that is not a FFI, which meets certain requirements set out in Annex I in a Model 2 IGA.

In general, an Active NFFE is an NFFE that meets one of the following criteria:

- (i) Less than 50 per cent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50



per cent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production

- (ii) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an entity, the stock of which is traded on an established securities market;
- (iii) The NFFE is a government, a political subdivision of such government, or a public body performing a function of such government or a political subdivision thereof, or an entity wholly owned by one or more of the foregoing;
- (iv) Substantially all of the activities of the NFFE 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. However the entity will not qualify as an Active NFFE if it functions (or holds itself out to be) 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. In these circumstances the entity will be a passive NFFE;
- (v) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;
- (vi) The NFFE was not a Financial Institution in the past five 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;
- (vii) The NFFE primarily engages in financing and hedging transactions with, or for Related Entities¹¹ 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; or
- (viii) The entity is a Non-Profit Organisation.

11. Passive NFFE

A passive NFFE means an NFFE other than an Active NFFE.

12. Controlling Persons

The term "Controlling Persons" means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

13. Related Entity

An entity is a Related Entity of another entity if either entity controls the other entity, or two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote and value in an entity.

14. Non-profit organisation

The term "Non-Profit Organisation" means an entity that meets ALL of the following criteria:

- (i) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes;
- (ii) It is exempt from income tax in its country of residence;
- (iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) 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
- (v) 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 organisation, or escheat to the government of the entity's country of residence or any political subdivision thereof.

