

**COMMON REPORTING STANDARD (CRS) AND FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA)
SELF-CERTIFICATION FORM (INDIVIDUAL)**

Instruction:

Please read the following before completing the form.

The CRS and FATCA self-certification form is an information – gathering and reporting requirement for Investment Entities in participating countries to help fight against tax evasion and protect the integrity of tax systems. As an Investment Entity, PHB Asset Management Berhad (PHBAM) is required to conform, collect and report certain information to the local tax authority on the status of our clients.

PHBAM shall always respect your data privacy. However, please note that your information may be disclosed by PHBAM to the relevant authorities as required by the laws.

Please complete this form with true and correct information. Kindly consult your tax or legal adviser should you have questions on or in relation to CRS and FATCA.

1 | IDENTIFICATION OF ACCOUNT HOLDER

(For joint or multiple Account Holders, complete a separate form for each individual Account Holder)

Name as per NRIC/Passport :	<input style="width: 90%;" type="text"/>		
	<input type="checkbox"/> MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> Others. Please specify: <input style="width: 150px;" type="text"/>		
Date of Birth (dd/mm/yyyy) :	<input style="width: 150px;" type="text"/>	New NRIC/Passport Number:	<input style="width: 150px;" type="text"/>
Country of Birth :	<input style="width: 150px;" type="text"/>	Place of Birth (Province / State):	<input style="width: 150px;" type="text"/>
Residential Address* :	<input style="width: 90%;" type="text"/>		
	<input style="width: 90%;" type="text"/>		
	Note: Please do not provide a P.O. Box Address.		
	Country:	<input style="width: 150px;" type="text"/>	Postcode: <input style="width: 100px;" type="text"/>
Telephone/Mobile No. :	<input style="width: 150px;" type="text"/>	Email address:	<input style="width: 200px;" type="text"/>
<p><i>*If the residential address provided here differs from our existing records, we will treat this as your current registered address and update our records accordingly.</i></p>			

2 | FATCA SELF-CERTIFICATION

Please check “/” Yes or No for each of the following questions:		Yes	No
1	Are you a U.S. Citizen?	<input type="checkbox"/>	<input type="checkbox"/>
2	Do you hold a U.S. Permanent Resident Card (Green Card)	<input type="checkbox"/>	<input type="checkbox"/>
3	Are you a U.S. Resident?	<input type="checkbox"/>	<input type="checkbox"/>
4	If you have checked “No” to all three questions above, then please check as:	<input type="checkbox"/> Non U.S. person	
	If you have checked “Yes” to any of three questions above, please check as: Please fill up U.S. IRS form W9 (https://www.irs.gov/pub/irs-pdf/fw9.pdf?portlet=103)	<input type="checkbox"/> U.S. person	

3 | TAX RESIDENCE INFORMATION

Please complete the following table indication:

- 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.

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

	Country/Jurisdiction of Tax Residence	Tax Identification Number (TIN) or equivalent*	If TIN or equivalent unavailable, please state reason (A, B, C)
1			
2			
3			

Reason A – The country/jurisdiction where Account Holder is liable to pay tax does not issue TIN to its residents.

Reason B – The Account Holder is otherwise unable to obtain a TIN or equivalent number.

Reason C – No TIN is required (**Note:** only select this reason if the authorities of the country of residence for tax purposes do not require the TIN to be disclosed)

For Reason B, please explain reason of Account Holder unable to obtain TIN or equivalent number:

1	
2	

4 | DECLARATION

I understand that the information supplied by me is subject to the terms and conditions governing the Account Holder's relationship with PHBAM.

I hereby give my consent to PHBAM to disclose directly or indirectly any information contained in this form and information regarding the Account Holder and any Reportable Account(s) to any relevant tax authority, including of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be resident for tax purposes pursuant to agreements between competent authorities to exchange financial account information.

I hereby certify that I am the Account Holder or authorised to sign for the Account Holder*, of the account(s) to which this form relates and I declare that all statements made in this declaration are to the best of my knowledge and belief, correct and complete.

I hereby agree that PHBAM may withhold from my account (s) such amounts in accordance with the provisions of FATCA or as may be stipulated by applicable laws, regulations, agreement or regulatory guidelines or directives.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

If there is any change in circumstances that affects the tax residency status of the Account Holder or causes the information contained herein to become incorrect or incomplete, I understand that I am obligated to inform PHBAM of the change in circumstances within 30 days of its occurrence and to provide a suitably updated self-certification and declaration.

Signature :	
Name :	
Date (dd/mm/yyyy) :	
Capacity**:	

*Authorisation on behalf of the Account Holder must be accompanied with Power of Attorney or equivalent recognised document of the country.

**If you are not the Account Holder, please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attach a certified copy of the power of attorney.

FOR PHBAM'S USE ONLY

Reasonable Test:

To be filled by marketing personnel. Questions below are to be considered in conjunction with all documents & forms collected from clients (including this form).

A. FATCA

	U.S. Indicia Status	Yes/No	Action required if "Yes"
1	Have the Account Holder(s) provided a U.S. place of birth ?		<ul style="list-style-type: none"> If Account Holder is confirmed a U.S. person: - Form W-9 or If Account Holder is non U.S. person: - Certificate of Loss of Nationality, and appropriate documentation N1 or - Form W-8BEN ^{N3}
2	Have the Account Holder(s) provided any indication that the Account Holder(s) is/are U.S. citizen or resident ?		<ul style="list-style-type: none"> If Account Holder is confirmed a U.S. person: - Form W-9 or If Account Holder is non U.S. person: - Appropriate documentation or - Form W-8BEN ^{N3}
3	Have the Account Holder(s) provided a U.S. address (including P.O. Box)?		
4	Have the Account Holder(s) provided <u>only</u> a U.S. telephone number ?		
5	Have the Account Holder(s) provided a U.S. telephone number and a non U.S. telephone number ?		
6	Have the Account Holder(s) provided any standing instructions to transfer funds to an account maintained in the U.S. ?		
7	Have the Account Holder(s) granted Power of Attorney to a person with a U.S. address ?		
8	Have the Account Holder(s) provided <u>only</u> a U.S. "hold mail" or "in care of" address , that is the sole address for this account?		
Client(s)' FATCA classification:			
Non U.S. Person			<input type="checkbox"/>
U.S. Person			<input type="checkbox"/>
Recalcitrant client with U.S. Indicia			<input type="checkbox"/>
Recalcitrant client without U.S. Indicia			<input type="checkbox"/>
Recalcitrant client that is U.S. Person			<input type="checkbox"/>
Recalcitrant customer that is dormant account			<input type="checkbox"/>

B. CRS

	CRS Indicia Status	Yes/No	Action required if "Yes"
1	Have the Account Holder(s) provided any indication that the Account Holder(s) are from other Jurisdictions *?		Documentary evidence to establish the Account Holder's Jurisdiction status.
2	Have the Account Holder(s) provided any other Jurisdiction address (including P.O. Box)?		
3	Have the Account Holder(s) provided <u>one or more</u> telephone numbers in other Jurisdiction ?		
4	Have the Account Holder(s) provided any standing instructions to transfer funds to an account maintained in other Jurisdictions ?		

5	Have the Account Holder(s) granted Power of Attorney to a person with address of other Jurisdiction ?		
6	Have the Account Holder(s) provided “hold mail” or “in care of” address of other Jurisdiction , that is the sole address for this account?		

Received By,	Verified By,	Checked By,	Approved By,
Date:	Date:	Date:	Date:

APPENDIX – DEFINITIONS

Note: The following definitions are selected to assist you with the completion of this Form. Should you have any questions, please contact your tax, legal and/or other professional advisor.

1. ACCOUNT HOLDER

Means the person or legal entity listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder.

2. FINANCIAL INSTITUTION

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

3. FINANCIAL ACCOUNT

Means an account maintained by a Financial Institution, and includes Depository Accounts, Custodial Accounts, Equity and debt interest or profit income in certain Investment Entities; Cash Value Insurance or Takaful Contracts and Annuity Contracts.

4. INVESTMENT ENTITY

Includes 2 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. and inclusive of Islamic), foreign exchange, exchange, interest rate or profit/hibah 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 Specified Insurance Company or Takaful provider, or the first type of Investment Entity.

5. PARTICIPATING JURISDICTION

Means a jurisdiction that has publicly committed to adopt the CRS by 2018.

6. 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.

7. 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 12(i);
- iii. a Governmental Entity;
- iv. an International Organisation;
- v. a Central Bank; or
- vi. a Financial Institution.

8. TIN

Means Taxpayer Identification Number or functional equivalent in the absence of a Taxpayer Identification Number.

9. Trust

Refers to any legal arrangement or structure that holds and controls asset(s) for the benefit of others (i.e. an individual or company that is not the trust or trustee).

10. U.S. person or United States person

The term "United States person" means –

- i. Citizen or resident of the U.S.
- ii. Any estate of which any executor or administrator is a U.S. person
- iii. U.S. partnership or corporation
- iv. Any trust subject to U.S. supervision and substantially controlled by a U.S. person