

## Account-Opening For Non-individual Customers

Thank you for choosing us for your business needs.

We are pleased to attach herewith an account-opening pack to assist you in opening an account with us. It includes a document checklist, a non-individual account application form and other forms. The documents in the checklist must be provided to the Bank to facilitate the opening of the account.

You can obtain and read the terms and conditions governing our non-individual accounts at [uob.com.sg](http://uob.com.sg) or by clicking on the following hyper links:

- [Terms and Conditions Governing Accounts and Services](#)
- [Additional Terms and Conditions Governing Accounts and Services](#)

If you have any enquiry, please contact your Relationship manager or visit any of our branches or call **1800 226 6121** to speak with our customer service officers.

We look forward to being of service to you.

## Document Checklist:

<b>Private Limited Company (incorporated in Singapore)</b>
<b>Please bring the following documents to the branch for account opening:</b>
<p><input type="checkbox"/> <b>Non-individual Account Application Form</b></p> <p>Please complete the form with the required details. The completed form must be signed in the presence of an authorised UOB officer.</p> <p><input type="checkbox"/> <b>Accounts and Services Resolution</b></p> <p>The Accounts and Services Resolution is to be certified by two Directors or one Director and the Company Secretary or such persons in accordance with the company's constitutive document.</p> <p><input type="checkbox"/> <b>Original Identification documents of:</b></p> <ul style="list-style-type: none"> <li>• <b>All persons who certified the Accounts and Services Resolution</b></li> <li>• <b>All approved persons</b></li> <li>• <b>All approved signatories</b></li> </ul> <p>The above individuals must be present at the branch with their original identification documents (such as NRIC or passport) to open the account.</p> <p><input type="checkbox"/> <b>Memorandum &amp; Articles of Association</b></p> <p>Please provide a certified true copy signed by any one Director or the Company Secretary.</p> <p><input type="checkbox"/> <b>Common Reporting Standard Self-Certification Form</b></p> <p><input type="checkbox"/> <b>FATCA Form</b></p> <ul style="list-style-type: none"> <li>• Self – Certification (Entity)</li> <li>• U.S. IRS Form W-8BEN-E/W-8IMY/W-8ECI/W-8EXP/W-9</li> <li>• U.S. IRS forms can be found under 'Forms &amp; Pubs' tab located at U.S. IRS website (<a href="https://www.irs.gov/">https://www.irs.gov/</a>)</li> </ul>
<b>If applicable, please also provide:</b>
<p><input type="checkbox"/> <b>Identification documents of partners with a holding of 25% or more of the issued shares in the company who are not present at the point of account opening</b></p> <p>A copy of the identification document (such as NRIC or passport) of such shareholders must be certified by any one Director or the Company Secretary.</p> <p><input type="checkbox"/> <b>Proof of residential address</b></p> <p>If the residential address is not stated in an identification document, please provide original bank statements or utility bills issued to a residential address in the last six months as a proof.</p>

### Important Note:

The Bank's receipt of the application form and supporting documents does not bind the Bank to open an account. The Bank reserves the right to reject the application without disclosing any reason.

### Notes:

1. The Bank reserves the right to conduct a search on the sole proprietorship and any cost incurred will be payable by the sole proprietorship. Search fees paid by the sole proprietorship are non-refundable in the event that the Bank rejects the application to open the account.
2. A service charge will be levied on accounts with an average daily balance that is below the amount set by the Bank. Please visit [uob.com.sg](http://uob.com.sg) for the prevailing account fees and service charges
3. The Bank may request additional supporting documents as it deems necessary.

United Overseas Bank Limited Co. Reg. No. 193500026Z/ Far Eastern Bank Limited Co. Reg. No. 195800116D

**APPLICATION FOR NON-INDIVIDUAL ACCOUNT(S)**
**To: UNITED OVERSEAS BANK LIMITED / FAR EASTERN BANK LIMITED**
**(each a "Bank")**
**APPLICANT PARTICULARS**

Applicant Name:

Registered ID:

*\* Not required to be filled if you have an existing account under the same applicant name*

\* Registered Address:

Contact Information:-

Office No:

Mailing Address:

Fax No:

Email:

\* Date of Incorporation:

\* Nature of Business:

\* Country of Incorporation:

Business Activity and Products traded:

\* Country of Business Operation:

Primary Clientele Base:

Annual Turnover:

**SIGNING INSTRUCTIONS**
*(Please tick either box)*
 Signing Condition as per my / our existing a/c to be in the same currency as accounts applied for. Please specify a/c no: \_\_\_\_\_

 Per Operating Mandate - attached

**ACCOUNT(S) APPLIED FOR**
**FOR BANK USE**

Product: \_\_\_\_\_ (CCY: \_\_\_\_\_)

Account Name: \_\_\_\_\_

**Additional Account Information**
**Purpose of Account:**  Transactional  Investment  Loan Repayment

 Others (pls specify) \_\_\_\_\_

**Source of Funds:** [Origin of incoming funds (Do not state other banks as the source). You may tick more than one box]

 Business Proceeds  Services Rendered  Return On Investments

 Commission or Contract Fee  Others (pls specify) \_\_\_\_\_

**Country of Funds Origin:**  Singapore  Others (pls specify) \_\_\_\_\_

A/C No:

Cheque Range:

Product: \_\_\_\_\_ (CCY: \_\_\_\_\_)

Account Name: \_\_\_\_\_

**Additional Account Information**
**Purpose of Account:**  Transactional  Investment  Loan Repayment

 Others (pls specify) \_\_\_\_\_

**Source of Funds:** [Origin of incoming funds (Do not state other banks as the source). You may tick more than one box]

 Business Proceeds  Services Rendered  Return On Investments

 Commission or Contract Fee  Others (pls specify) \_\_\_\_\_

**Country of Funds Origin:**  Singapore  Others (pls specify) \_\_\_\_\_

A/C No:

Cheque Range:

Product: \_\_\_\_\_ (CCY: \_\_\_\_\_)

Account Name: \_\_\_\_\_

**Additional Account Information**
**Purpose of Account:**  Transactional  Investment  Loan Repayment

 Others (pls specify) \_\_\_\_\_

**Source of Funds:** [Origin of incoming funds (Do not state other banks as the source). You may tick more than one box]

 Business Proceeds  Services Rendered  Return On Investments

 Commission or Contract Fee  Others (pls specify) \_\_\_\_\_

**Country of Funds Origin:**  Singapore  Others (pls specify) \_\_\_\_\_

A/C No:

Cheque Range:

**CONFIRMATION & AGREEMENT (To be signed by person(s) authorised to open the Account(s))**
**We, the aforesaid Applicant named in this Application, through our approved person(s) named below:**

- hereby request United Overseas Bank Limited / Far Eastern Bank Limited ("Bank") to open the Account(s) specified by us in the Application;
- acknowledge that the submission of this Application and its receipt by the Bank does not mean that the Bank has approved this Application. The Bank reserves the right to reject any Application without assigning any reason whatsoever;

**CONFIRMATION & AGREEMENT (To be signed by person(s) authorised to open the Account(s))**

3. confirm that we have obtained and agree to be bound by the Bank's prevailing Terms and Conditions Governing Accounts & Services and Additional Terms and Conditions Governing Accounts and Services (also available at uob.com.sg and at the Bank's branches);
4. confirm that we have read and understood the Bank's Privacy Notice (Corporate) (available at uob.com.sg and at the Bank's branches) which forms part of the terms and conditions governing our relationship with the Bank. We represent and warrant to the Bank that when providing the Bank with the personal data of the Relevant Individual(s) from time to time, we would have obtained the consent of the Relevant Individual(s) for the collection, use and disclosure of the personal data for Basic Banking Purposes, Co-branding Purpose, Research Purpose and Marketing Purpose as described in the Bank's Privacy Notice (Corporate);
5. agree that the Bank will not be liable to us for any actions the Bank considers appropriate in order to meet any obligation or requirement, either in Singapore or elsewhere in the world, in connection with the prevention of any unlawful activity including fraud, money laundering, terrorist activity, bribery, corruption, or tax evasion or the enforcement of any economic or trade sanction;
6. in consideration of the Bank accepting the Application herein, represent, warrant and agree with the Bank that the signature(s) on this Application form shall constitute the specimen signature(s) of all our approved signatory(s) for the time being for the purpose of operating the Account(s) specified in this Application unless and until we give notice to the Bank in writing of any change thereof;
7. acknowledge that we have received from the Bank the cheque book applied for in this Application;
8. hereby declare that the Applicant is a:  Resident in Singapore  
 Non-Resident in Singapore
9. confirm there has been no amendment made to our Memorandum and Articles of Association since the last time we provided a certified true copy to the Bank.  
 (please tick if applicable)

**Deposit Insurance Scheme:** Singapore Dollar deposits of non-bank depositors and monies and deposits denominated in Singapore dollars under the Supplementary Retirement Scheme are insured by the Singapore Deposit Insurance Corporation, for up to S\$50,000 in aggregate per depositor per Scheme member by law. Foreign currency deposits, dual currency investments, structured deposits and other investment products are not insured.

\_\_\_\_\_  
 Authorised Signature / Name:  
 NRIC / Passport No:  
 Date:

\_\_\_\_\_  
 Authorised Signature / Name:  
 NRIC / Passport No:  
 Date:

**FOR BANK USE**

ID Type	CTO Code:	No. of Cheque Books:	Date of Resolution:
ID Country:	Industry Code:	(To indicate if more than one)	
Customer Type:			
Attended By / Introduced By:		Approved By / Recommended By:	
Signature & Name	Date	Signature & Name	Date

**Additional Account Information**

Product \_\_\_\_\_ Account number \_\_\_\_\_ (CCY: \_\_\_\_\_)

Deposit: Anticipated No of Transactions / month: \_\_\_\_\_ Deposit: Anticipated Amount / month (S\$'000): \_\_\_\_\_

Withdrawal: Anticipated No of Transactions / month: \_\_\_\_\_ Withdrawal: Anticipated Amount / month (S\$'000): \_\_\_\_\_

Product \_\_\_\_\_ Account number \_\_\_\_\_ (CCY: \_\_\_\_\_)

Deposit: Anticipated No of Transactions / month: \_\_\_\_\_ Deposit: Anticipated Amount / month (S\$'000): \_\_\_\_\_

Withdrawal: Anticipated No of Transactions / month: \_\_\_\_\_ Withdrawal: Anticipated Amount / month (S\$'000): \_\_\_\_\_

Product \_\_\_\_\_ Account number \_\_\_\_\_ (CCY: \_\_\_\_\_)

Deposit: Anticipated No of Transactions / month: \_\_\_\_\_ Deposit: Anticipated Amount / month (S\$'000): \_\_\_\_\_

Withdrawal: Anticipated No of Transactions / month: \_\_\_\_\_ Withdrawal: Anticipated Amount / month (S\$'000): \_\_\_\_\_

Principal types of Products trading In: \_\_\_\_\_

Name of Major Supplier(s): \_\_\_\_\_ Country of Major Supplier(s): \_\_\_\_\_

Major Supplier Industry \_\_\_\_\_

Name of Major Buyer(s): \_\_\_\_\_ Country of Major Buyer(s): \_\_\_\_\_

Major Buyer Industry \_\_\_\_\_

Industry Risk Influenced By: \_\_\_\_\_

Name of Core Participant(s) to Loan Repayments: \_\_\_\_\_

Country of Core Participant(s) to Loan Repayments: \_\_\_\_\_

Other Name of Core Participant to Loan Repayment: \_\_\_\_\_

Other Country of Core Participant to Loan Repayment: \_\_\_\_\_

**OPERATING MANDATE**

Account Name: \_\_\_\_\_

Account Number: \_\_\_\_\_

**OPERATING MANDATE**

Product: \_\_\_\_\_ (CCY: \_\_\_\_\_) Signing Requirement \_\_\_\_\_  
*Authorisation Limit (Please check and complete the application boxes)*

Any Amount \_\_\_\_\_

Up to \_\_\_\_\_

Above \_\_\_\_\_ to \_\_\_\_\_

Above \_\_\_\_\_ to \_\_\_\_\_

Above \_\_\_\_\_ to \_\_\_\_\_

Other Signing Requirement \_\_\_\_\_

**PARTICULARS OF SIGNATORY(IES)** **Please sign within the boxes below**

Name: _____ Residential Address: _____ NRIC / Passport No.: _____ Country of Birth: _____ DOB: _____ Nationality: _____ Home No: _____ Gender: _____ Office No: _____ Position: _____ Mobile No: _____	Signature _____ Group: _____
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**Additional ID Number**

Identity Number: _____	ID Type: _____	ID Country of Issue: _____	ID Expiry Date: _____
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Name: _____ Residential Address: _____ NRIC / Passport No.: _____ Country of Birth: _____ DOB: _____ Nationality: _____ Home No: _____ Gender: _____ Office No: _____ Position: _____ Mobile No: _____	Signature _____ Group: _____
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**Additional ID Number**

Identity Number: _____	ID Type: _____	ID Country of Issue: _____	ID Expiry Date: _____
------------------------	----------------	----------------------------	-----------------------

Name: _____ Residential Address: _____ NRIC / Passport No.: _____ Country of Birth: _____ DOB: _____ Nationality: _____ Home No: _____ Gender: _____ Office No: _____ Position: _____ Mobile No: _____	Signature _____ Group: _____
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**Additional ID Number**

Identity Number: _____	ID Type: _____	ID Country of Issue: _____	ID Expiry Date: _____
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Name: _____ Residential Address: _____ NRIC / Passport No.: _____ Country of Birth: _____ DOB: _____ Nationality: _____ Home No: _____ Gender: _____ Office No: _____ Position: _____ Mobile No: _____	Signature _____ Group: _____
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**Additional ID Number**

Identity Number: _____	ID Type: _____	ID Country of Issue: _____	ID Expiry Date: _____
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_____ Authorised Signature / Name: NRIC / Passport No: Date:	_____ Authorised Signature / Name: NRIC / Passport No: Date:
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CFM-2(FR4.15)

# CERTIFIED TRUE EXTRACT OF RESOLUTIONS

**ACCOUNTS & SERVICES RESOLUTION**  
(where Applicant is a Corporation/LLP/LP/Partnership/  
Society/Association/Club/Management  
Corporation of a Building)

I/We, the undersigned, hereby certify that in respect of the Applicant (as defined in the extract below), the following Resolutions dated \_\_\_\_\_ have been duly adopted and passed by:-

- where the Applicant is a corporation,**  
the Board of Directors of the corporation in accordance with its memorandum and articles of association/charter/constitution,
- where the Applicant is a limited liability partnership ("LLP"),**  
the partners of the LLP in accordance with its LLP agreement,
- where the Applicant is a limited partnership ("LP"),**  
the partners of the LP in accordance with its LP agreement,
- where the Applicant is a partnership,**  
the partners of the partnership in accordance with its partnership agreement,
- where the Applicant is a society, association or club,**  
the duly authorised committee or body of the society, association or club in accordance with its rules, charter or constitution,
- where the Applicant is a management corporation of a building<sup>1</sup> ("management corporation"),**  
the council of the management corporation in accordance with the Building Maintenance and Strata Management Act (Chapter 30C) of Singapore,

**which Resolutions are now in full force and effect.**

## "RESOLVED:

### Appointment of Bankers

1. That United Overseas Bank Limited and Far Eastern Bank Limited (each "the Bank" and together "the Banks") be and are hereby appointed as bankers of \_\_\_\_\_ (the "Applicant").

### Accounts and Services

2. That the Applicant be authorised to open any number of accounts of any type and in any currency (each an "Account" and collectively "Accounts") with either of the Banks and to use any of the banking services offered by the Bank from time to time including but not limited to business internet banking, phone banking, self-service machines, cash management, trade services or such other types of services which may be available from the Bank from time to time (each a "Service" and collectively "Services").
3. That for the purpose of these Resolutions, the definitions "Accounts" and "Services" shall mean all Accounts and Services of the Applicant with the Bank including Accounts and Services existing as at the date hereof ("Existing Accounts and Existing Services").

### Appointment and Authority of Approved Persons, Approved Signatories and Approved Users

4. Approved Persons: That the persons whose names are set out in the Schedule hereto be and are hereby appointed as "Approved Persons" with authority to take the following actions in accordance with the signing conditions set out in the Schedule hereto, for and on behalf of and in the name of the Applicant:-
  - (a) to open and close any Account with either of the Banks;
  - (b) to apply for and terminate the use of any of the Services including business internet banking, phone banking, self-service machines, cash management and trade services, with either of the Banks;
  - (c) to agree to abide by the terms and conditions governing the Accounts and Services of the Bank with whom the Accounts or Services are maintained and to accept and agree to all such specific terms and conditions as the Bank may prescribe from time to time in respect of a specific Account or Service;

<sup>1</sup> As defined under the Land Titles (Strata) Act (Chapter 158) of Singapore.

- (d) to appoint, add, remove and/or replace any person or persons (including themselves) as signatories of the Accounts ("Approved Signatories") and to set and determine the mandate or authority of the Approved Signatories and to confirm their appointment and certify their specimen signatures and such other particulars as the Bank may require;
  - (e) to appoint, add, remove and/or replace any person or persons (including themselves and the Approved Signatories) as signatories or users of the Services ("Approved Users") and to set and determine the mandate or authority of the Approved Users and to confirm their appointment and certify their specimen signatures and such other particulars as the Bank may require;
  - (f) to provide such security as may be required by the Bank in connection with the Accounts and/or Services, and to sign the security documents required by the Bank;
  - (g) to give the Bank written instructions, consents or indemnities in connection with the Accounts and the Services; and
  - (h) to sign any other document as may be required or appropriate or which is incidental to the matters authorised by these Resolutions generally.
5. **Approved Signatories:** That the Approved Signatories be and are hereby authorised to perform the following acts and things for and on behalf of the Applicant, according to the signatory requirements and limits (if any) set by the Approved Persons:-
- (a) to operate the Accounts and to close any Account of which they are the Approved Signatories;
  - (b) to apply for, obtain, use and avail of any temporary overdraft or ad hoc trade or other facility or banking accommodation (including without limitation bankers' guarantees, letters of credit, bills of exchange purchased, bills discounting, trust receipts) and in connection therewith:-
    - (i) to pledge, charge, assign, endorse and deliver such goods, moneys, bills of lading, warehouse receipts, rights, title and interests as the Bank may require as security for the facility or banking accommodation;
    - (ii) to sign letters of pledge, charge, indemnity, guarantee, deposit, trust receipt or hypothecation and any other document as the Bank may require;
    - (iii) to give valid receipts and full discharges to the Bank for moneys, documents, securities or other property released by the Bank to the Applicant;
  - (c) to enter into foreign exchange trades and transactions with the Bank and to sign all documents in connection therewith;
  - (d) to authorise and request the Bank to purchase or sell for account of the Applicant, currencies, stocks, bonds and other securities and gold or other precious metals and to sign all documents in connection therewith; and
  - (e) to deal and agree with the Bank on any of the matters set out in this Resolution 5 generally.
6. **Approved Users:** That the Approved Users shall use the Services according to the authority specified by the Approved Persons for each of them and each Approved User may terminate his own use of the Services at any time. The Approved Users shall include the persons (by whatever name called in the documents for the Services) who have been appointed to use the Services by the Approved Persons.
7. That the Bank be and is hereby authorised to act on any instruction from the Approved Persons, Approved Signatories or Approved Users and honour any instrument, document, or instruction given by them within the limits and scope of their authority.

**Change of Approved Persons, Approved Signatories and Approved Users**

8. **Change of Approved Persons:** That any amendment to the list of Approved Persons, their authority and/or their signing conditions shall only be made by amending resolutions duly passed by the Applicant, and communicated to the Bank who shall be given a reasonable period of time to effect the amendment.
9. **Change of Approved Signatories and Approved Users:** That any amendment to the list of Approved Signatories and Approved Users and their authority shall only be made by written notice given by the Approved Persons signing according to the signing conditions set out in the Schedule hereto and communicated to the Bank who shall be given a reasonable period of time to effect the amendment.

### Resolutions in Force and Reasonable Time for Amendment

10. That the Bank may rely on these Resolutions and the instructions given by the Approved Persons, Approved Signatories and Approved Users under their respective authority until the Bank has received and accepted to be in order, written notice of amendment or revocation of their authority or of these Resolutions and has had a reasonable period of time to give effect to the notice. The Bank shall be entitled to a reasonable period of not less than seven (7) business days from receipt of notice to process the notice. Before the Bank has updated its record, the Bank may act in reliance on the mandates in force prior to receipt of the notice.

### Amending Resolution for Existing Accounts and Existing Services - Authority for Approved Persons

11. That the authority conferred on the Approved Persons by these Resolutions may be exercised by the Approved Persons in respect of all Existing Accounts and Existing Services including the authority to amend and revoke the mandate for any such Existing Accounts and Existing Services and until they are amended or revoked, the mandates for the Existing Accounts and Existing Services will remain in force.

### Authority to Pay

12. That the Bank may debit the Accounts with any cheque, bill or note drawn on the Accounts or based on instructions, directions or orders given in respect of the Accounts whether the Accounts are in credit or overdrawn or may become overdrawn in consequence of such debit provided that such cheques, bills, notes, instructions, directions or orders are given or signed by the Approved Signatories acting within the limits and scope of their authority.
13. That the Bank be and is hereby authorised to honour all cheques, bills and notes without inquiry as to the circumstances of issue or the disposition of the proceeds even if drawn to the individual order of the person(s) signing, or payable to the Bank or others for his/their account or tendered in payment of his/their obligations.

### Provision of Constitutive Documents

14. That the Bank be given a certified true copy of such constitutive documents in respect of the Applicant as the Bank may require.

### Certification of Approved Persons, Specimen Signatures, and Copies / Extracts of Resolutions:

15. That as between the Applicant and the Bank:-
- (a) where the Applicant is a corporation, any one Director and Company Secretary or any two Directors or such person(s) authorised under its memorandum and articles of association/charter/constitution,
  - (b) where the Applicant is a LLP, LP or a partnership, all its partners<sup>#</sup> or such person(s) authorised under its LLP agreement, LP agreement or partnership agreement,
  - (c) where the Applicant is a society, association, club or a management corporation, any two of its office bearers<sup>+</sup>,
- be and are hereby authorised to certify to the Bank:
- (i) the list of Approved Persons, their designation or title and their specimen signatures; and
  - (ii) a true copy or extract of any resolution passed by the Applicant (including these Resolutions) in connection with the Accounts and Services and such certification may be relied upon by the Bank as conclusive evidence of the passing of the resolutions so certified.
16. That any [director/company secretary\*] / office bearer / two partners of the Applicant be and is hereby authorised to certify the constitutive documents of the Applicant and such certification may be relied upon by the Bank as conclusive evidence of the veracity of the constitutive documents."

#### Legend

# A reference to a "partner" shall be read to include any person who is an authorised representative of such partner.

+ A reference to an "office bearer" shall be read as a reference to a person who is the president, the secretary, the treasurer, of the committee or other governing body (or persons holding similar or equivalent positions) of an Applicant which is a society, an association, a club, or a management corporation.

\* Delete as appropriate.



## Schedule of Approved Persons

Applicant Name: \_\_\_\_\_

Signing Conditions of Approved Person(s)

- Singly
  Any two jointly  
 Others (please specify, e.g. : "One A and One B OR One A and One C OR Two Bs"):

\_\_\_\_\_

No	Particulars of Approved Person(s)♦	Group (A, B or C)	Please sign within the boxes below
1.	Name:  NRIC/Passport No.: Designation/Title:		
2.	Name:  NRIC/Passport No.: Designation/Title:		
3.	Name:  NRIC/Passport No.: Designation/Title:		
4.	Name:  NRIC/Passport No.: Designation/Title:		
5.	Name:  NRIC/Passport No.: Designation/Title:		

Certified this \_\_\_\_\_ day of \_\_\_\_\_ by the following persons for and on behalf of the Applicant:

Name:	Name:
NRIC/Passport No.:	NRIC/Passport No.:
Designation:	Designation:
Name:	Name:
NRIC/Passport No.:	NRIC/Passport No.:
Designation:	Designation:

Legend

♦ Where an Applicant is a Limited Partnership, limited partners may **not** be appointed as Approved Person(s).


**COMMON REPORTING STANDARD**
**SELF-CERTIFICATION FORM (ENTITY ACCOUNTHOLDER)**
**Instructions**

1. "CRS" means the Common Reporting Standard.
2. Under the Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016 ("the Regulations"), United Overseas Bank Limited ("UOB") is obliged to collect information about each account holder's tax residency status. Where necessary, UOB is required to submit the information to the Inland Revenue Authority of Singapore ("IRAS") to comply with Regulations.
3. Please note that following the submission of this form, additional information may be sought by UOB in order to comply with the aforementioned Regulations and any other relevant laws relating to CRS.
4. To assist you in completing this form, a glossary of terms is attached to this form. The glossary is not a substitute for understanding the requirements of the Regulations. The glossary and this document do not constitute tax advice.
5. UOB does not provide tax advice. Please consult your tax, legal and/or other professional advisers if you have any questions on or in relation to CRS, the Regulations and the information requested in this Self-Certification Form.
6. Please complete this form if you are an entity Accountholder.
7. Please complete all sections in a legible manner.
8. If the accountholder is a Passive Non-Financial Entity, please note that the Controlling Persons section must be completed.
9. This form must be signed and dated.
10. The following render this form defective.
  - a. Alterations to the pre-printed content of this form.
  - b. The use of correction fluid or correction tape on this form.
  - c. Failure to state address in full, namely failing to specify the relevant City, Country and Postcode for your address/the Controlling Persons' address.

PARTICULARS OF THE ENTITY ACCOUNTHOLDER (MANDATORY – FILL IN ALL SECTIONS)	
Registered Name of Business (" <i>Entity</i> ")	<div style="border: 1px dashed black; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px dashed black; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px dashed black; height: 30px;"></div>
Country of Incorporation or Organisation	<div style="border: 1px dashed black; height: 30px;"></div>
Business Registration Number	<div style="border: 1px dashed black; height: 30px;"></div>
Registered Address	<div style="border: 1px dashed black; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px dashed black; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px dashed black; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px dashed black; height: 30px;"></div>

Mailing Address ( <i>if different to the address shown above</i> )	

**SECTION 1: TAX RESIDENCY OF THE ENTITY ACCOUNTHOLDER**

It is hereby certified that the Entity identified above is a resident of:

\_\_\_\_\_

for tax purposes; and

the Entity's Tax Identification Number (TIN) or functional equivalent in its country of residence for tax purposes is:

\_\_\_\_\_

If a TIN is unavailable please provide the appropriate reason A, B or C in the table appearing below\*\*:

**Reason A**  
The country where the Entity is resident does not issue TINs to its residents.

**Reason B**  
The Entity is otherwise unable to obtain a TIN or equivalent number. (Please provide a written explanation at the second table appearing below as to why you are unable to obtain a TIN if you have selected this reason).

**Reason C**  
No TIN is required. (Note: Only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed).

If the Entity is not tax resident in any country/jurisdiction (e.g. because it is fiscally transparent), please provide its place of effective management or jurisdiction in which its principal office is located:-

\_\_\_\_\_

**Entities with Multiple Tax Residencies**

In addition to the foregoing, if the Entity identified above is tax resident in more than one country, please complete the table below.

Country/Jurisdiction of tax residence**	TIN	If no TIN available enter Reason A, B or C
(i)		
(ii)		
(iii)		
(iv)		

CRS-1(1.1.16)

If Reason B is selected above, explain why the Entity is unable to obtain a TIN in the corresponding row below	
Country/Jurisdiction of tax residence	Explanation
(i)	
(ii)	
(iii)	
(iv)	

**SECTION 2: CLASSIFICATION OF ENTITY ACCOUNTHOLDER**

Please tick one of the following statements that best describes the Entity

<input type="checkbox"/>	<p><b>1A. Financial Institution - Investment Entity</b>            (i) An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution  <i>(Note: if ticking this box please also complete the Controlling Persons section at 2 below.)</i></p> <p>(ii) Other Investment Entity</p>
<input type="checkbox"/>	<p><b>1B. Financial Institution - Depository Institution, Custodial Institution or Specified Insurance Company</b></p> <p>If you have ticked (i) or (ii) above, please provide, if held, the corresponding Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes.</p> <p>_____</p>
<input type="checkbox"/>	<p><b>1C. Active Non-Financial Entity (Active NFE) – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation</b></p> <p>Name of established securities market on which the corporation is regularly traded:</p> <p>_____</p> <p>_____</p> <p>If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity for which this form is completed is a Related Entity of:-</p> <p>_____</p> <p>_____</p>
<input type="checkbox"/>	<p><b>1D. Active NFE – a Government Entity or Central Bank</b></p>
<input type="checkbox"/>	<p><b>1E. Active NFE – an International Organisation</b></p>

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<input type="checkbox"/>	<b>1F. Active NFE (others – for example, a start-up NFE or a non-profit NFE)</b>
<input type="checkbox"/>	<b>1G. The Entity is a Passive Non-Financial Entity (Passive NFE)</b> <i>(Note: if ticking this box please also complete the Controlling Persons section at 2 below.)</i>

**2. CONTROLLING PERSON(S)**

**A. Name (as in Passport/ID):**

\_\_\_\_\_

\_\_\_\_\_

**Passport /ID No.:**

\_\_\_\_\_

**Passport/ID Country:**

\_\_\_\_\_

**Date of Birth:**

\_\_\_\_\_

d d m m y y y y

**Country of Birth:**

\_\_\_\_\_

**% of ownership:**

\_\_\_\_\_

**Address:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Is the Controlling Person tax resident in Singapore? Yes/ No.**

**TIN:**

\_\_\_\_\_

**Is the Controlling Person resident in any other country other than Singapore? Yes/No.**

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If "Yes", list below all relevant information.

Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C
(i)		
(ii)		
(iii)		
(iv)		

If Reason B is selected above, explain why the Entity is unable to obtain a TIN in the corresponding row below		
Country/Jurisdiction of tax residence	Explanation	
(i)		
(ii)		
(iii)		
(iv)		

Mailing Address (if different from Address):

.....

.....

.....

B. Name (as in Passport/ID):

.....

.....

Passport /ID No.:

.....

Passport/ID Country:

.....

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**Mailing Address (if different from Address):**

.....

.....

.....

**C. Name (as in Passport/ID):**

.....

.....

**Passport /ID No.:**

.....

**Passport/ID Country:**

.....

**Date of Birth:**

.....

d d m m y y y y

**Country of Birth:**

.....

**% of ownership:**

.....

**Address:**

.....

.....

.....

**Is the Controlling Person tax resident in Singapore? Yes/ No.**

**TIN:**

.....

**Is the Controlling Person resident in any other country other than Singapore? Yes/No.**

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If "Yes", list below all relevant information.

Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C
(i)		
(ii)		
(iii)		
(iv)		

If Reason B is selected above, explain why the Entity is unable to obtain a TIN in the corresponding row below		
Country/Jurisdiction of tax residence	Explanation	
(i)		
(ii)		
(iii)		
(iv)		

Mailing Address (if different from Address):

.....

.....

.....

D. Name (as in Passport/ID):

.....

.....

Passport /ID No.:

.....

Passport/ID Country:

.....

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## GLOSSARY

### • **Active Non-Financial Entity (NFE):**

Any NFE (being an entity that is not a Financial Institution (FI)) that meets any of the following criteria:

(i) Less than 50 percent of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent 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;

(ii) 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 traded on an established securities market;

(iii) The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;

(iv) 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 in those companies as capital assets for investment purposes;

(v) The NFE 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 NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;

(vi) The NFE 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 NFE primarily engages in financing and hedging transactions with or for Related Entities 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 NFE meets all of the following requirements:

(a) 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;

(b) It is exempt from income tax in its jurisdiction of residence;

(c) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

(d) 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 entity has purchased; and (e) 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.

• **Central Bank:** An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

• **Controlling Person:** The natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies), or class(es) of beneficiaries, and any other natural person(s) 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 Person' shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force.

• **Custodial Institution:** Any Entity that holds, as a substantial portion of its business, financial assets for the account of others. An Entity holds financial assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent 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.

• **Depository Institution:** Any Entity that accepts deposits in the ordinary course of a banking or similar business.

• **Entity:** A legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

## GLOSSARY

• **Established Securities Market:** An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.

• **Financial Institution:** Any of the following:

- (i) A Depository Institution
- (ii) A Custodial Institution
- (iii) An Investment Entity
- (iv) A Specified Insurance Company

• **Fiscally transparent entities:** Entities that are considered fiscally transparent are: (1) Sole proprietorships - the business income derived by a sole proprietorship is part of the total personal income of the sole proprietor which is taxed at individual income tax rates; and (2) Partnerships – each partner of a partnership will be taxed based on his share of the business income of the partnership at individual income tax rates.

• **Governmental Entity:** The government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or any one or more of the foregoing (each, 'Governmental Entity'). This category is comprised of the integral parts, controlled entities, and political subdivisions of a jurisdiction.

- (i) An integral part of a jurisdiction means any person, organisation, agency, bureau, fund, instrumentality, or other body, however designated, that constitutes a jurisdiction, with no portion inuring to the benefit of any private person. An integral part does not include any individual who is a sovereign, official, or administrator acting in a private or personal capacity.
- (ii) A controlled entity means an Entity that is separate in Form from the jurisdiction or that otherwise constitutes a separate juridical entity, provided that: (a) *The Entity is wholly owned and controlled by one or more Governmental Entities directly or through one or more controlled entities;* (b) *The Entity's net earnings are credited to its own account or to the accounts of one or more Governmental Entities, with no portion of its income inuring to the benefit of any private person;* and (c) *The Entity's assets vest in one or more Governmental Entities upon dissolution.*
- (iii) Income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental program, and the program activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing; however, income is considered to inure to the benefit of private persons if the income is derived from the use of a governmental entity to conduct a commercial.

• **International Organisation:** Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

• **Investment Entity:** Any entity will be treated as an Investment Entity if meets conditions below:

- (i) Entity that primarily conducts as a business (or is managed by an Entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:
  - (a) 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;
  - (b) individual and collective portfolio management; or
  - (c) otherwise investing, administering, or managing funds or money on behalf of other persons; or
- (ii) Satisfies the Financial Asset Test (FAT). If 50 percent or more of the Entity's gross income is attributable to the activities mentioned above during the shorter of: (a) The three-year period ending on 31 December of the year preceding the year in which the determination is made; or (b) The period during which the entity has been in existence.

The second type of 'Investment Entity' ('Investment Entity managed by another FI') is any entity 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 the first type of Investment Entity.

• **Participating Jurisdiction:** A jurisdiction – (i) with which an agreement is in place pursuant to which it will provide the specified information under CRS, and (ii) which is identified in a published list.

• **Passive NFE:** Any NFE (being an entity that is not a FI) that is not an Active NFE. (Note: Similar treatment will be applied to an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution).

**GLOSSARY**

• **Related Entity:** An Entity is regarded as being related to another Entity if: (i) One controls the other; or (ii) The two Entities are under common control. Control means: Direct or indirect ownership of more than 50 percent of the vote and value in an Entity. • **Reportable Account:** An account that, pursuant to due diligence procedures consistent with CRS, has been identified as an account that is held by one or more persons that are Reportable Persons or by a Passive NFE with one or more Controlling Persons that are Reportable Persons with respect to another Jurisdiction. • **Reportable Person:** A Reportable Jurisdiction 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 clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution.

• **Reportable Jurisdiction Person:** An individual or Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a Reportable Jurisdiction. For this purpose, 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.

• **Reportable Jurisdiction:** A jurisdiction – (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the specified information under CRS; (ii) which is identified in a published list.

• **Specified Insurance Company:** 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.

• **Taxpayer Identification Number (TIN):** Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at: <http://www.oecd.org/tax/automatic-exchange/tinsandtaxresidency/>.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a 'functional equivalent'). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

**For Bank Use Only**

**FOR BRANCHES/BUSINESS UNIT USE ONLY**

Validation documents enclosed:-

Please state: \_\_\_\_\_

Identification Status :  Complete       Pending

Attended/Processed By*  Lan ID: _____ Staff ID: _____  _____ Signature/Name                      Date	Signature Verified by (For Thumbprint-Witnessed by):  Lan ID: _____ Staff ID: _____  _____ Signature/Name                      Date
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**FOR CMOC USE ONLY**

Processed By  _____ Signature and Name                      Date	Approved By  _____ Signature and Name                      Date
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**FATCA – SELF-CERTIFICATION (ENTITY)**
**Instructions**
**General**

1. **United Overseas Bank Limited (UOB) is obliged under the Inter-Governmental Agreement between the Government of Singapore and the Government of the United States of America to collect certain information about each account holder’s tax residency status and to verify the status of the account holder for FATCA purposes.**

2. **Please fill up this form completely and in a legible manner.**

**US Entities**

**If you are a US incorporated entity with a US Taxpayer Identification Number, please fill up Section 1 and proceed to Section 4.**

**Non-US Entities**

**If you are a non-US incorporated entity, please fill up Section 1, 2 and only if you are a Passive Non-Financial Foreign Entity (NFFE) will you be required to complete Section 3 before proceeding to Section 4.**

3. **Please note that you will be required to provide documentary evidence to support your status as a US or Non US Person.**

4. **Please do not make any alterations to the pre-printed content of this form.**

5. **Please do not use correction fluid or correction tape on this form.**

6. **Do not use this Self-Certification Form if you are a Financial Institution. Please instead submit an U.S. IRS Form W-8BEN-E / W-8IMY / W-8ECI / W-8EXP/ W9.**

7. **To assist you in completing this form, a glossary of terms is attached to this form. UOB does not provide tax advice. Please consult your tax, legal and/or other professional advisers if you have any question on or in relation to FATCA, any of the U.S. IRS Form or this Self-Certification Form.**

Particulars (Mandatory)	
Registered Name of Business ("the Entity")	<input type="text"/>
Country of Incorporation or Organisation	<input type="text"/>
Registered Address	<input type="text"/>
Business Registration Number	<input type="text"/>

**SECTION 1: ENTITIES WITH U.S. TIN**
**Are you incorporated, established, constituted or organised in the U.S.?**

<input type="checkbox"/>	Yes. • Please provide <b>9 digits</b> Entity U.S. Taxpayer Identification Number (TIN) : <input type="text"/> • Are you a Specified US Person? <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> (Please proceed to Section 4)
<input type="checkbox"/>	No. Please complete the following sections.

**Section 2: CLASSIFICATION FOR FATCA PURPOSES**

Please tick one of the following statements that best describes you.

<input type="checkbox"/>	<p><b>Active Non-Financial Foreign Entity</b></p> <p>You are not a Financial Institution, <u>AND</u></p> <ul style="list-style-type: none"> <li>• Your stock is regularly traded on one or more established securities markets; <u>OR</u></li> <li>• You are a Related Entity of an entity the stock of which is regularly traded on an established securities market; <u>OR</u></li> <li>• You derive less than 50% of your gross income from Passive Income in the previous year and less than 50% of your assets were used to produce Passive Income in the previous year; <u>OR</u></li> <li>• Charities registered under the Singapore Charities Act; <u>OR</u></li> <li>• Substantially all your business activities consist of             <ul style="list-style-type: none"> <li>- holding (wholly or partially) the outstanding share of, <u>OR</u></li> <li>- providing financing and services to,</li> </ul> </li> </ul> <p>one or more subsidiaries that engage in non-FI trade/ business. However, you do not operate 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.</p>	<p>Please provide your Non-US TIN:</p> <hr/>
<input type="checkbox"/>	<p><b>Exempt Beneficial Owner</b></p> <p>You are any of the following:</p> <ul style="list-style-type: none"> <li>• Government and government-linked entities (including Singapore Ministries, Statutory Boards, Town Councils)</li> <li>• International Organisations</li> <li>• Central Bank</li> <li>• Qualifying Funds</li> <li>• Investment Entity wholly owned by exempt beneficial owners</li> </ul>	<p>Country of TIN :</p> <hr/>
<input type="checkbox"/>	<p><b>Passive Non-Financial Foreign Entity (NFFE)</b></p> <ul style="list-style-type: none"> <li>• You are not able to come within the definition of a Financial Institution, Active NFFE or Exempt Beneficial Owner</li> </ul> <p>(Please proceed to Section 3)</p>	<p>Please provide your Non-US TIN:</p> <hr/> <p>Country of TIN :</p> <hr/>
<input type="checkbox"/>	<p><b>Others</b></p> <p>You do not fall under any of the above statuses.</p> <p>Please provide an U.S. IRS Form W-8BEN-E / W-8IMY / W-8ECI / W-8EXP.</p>	





**SECTION 4: ACCEPTANCE AND UNDERTAKINGS**

We confirm and declare that all of the information we have provided on this form is complete, current and accurate. We undertake to notify United Overseas Bank Limited in writing of any change in circumstances that causes any certification on this form to become incorrect and to provide an appropriately updated form within 30 days of such change.

Without prejudice to any other rights or remedies the Bank may otherwise have, we shall indemnify, keep indemnified and hold harmless the Bank against any and all liabilities, actions, claims, losses, damages, costs and expenses (including but not limited to legal costs on a full indemnity basis) suffered or incurred by the Bank as a result of, or in connection with any of the Controlling Persons' US Person(s) Declaration being inaccurate, outdated or untrue.

Signature**:  Name:  NRIC/ Passport*:  Date:	Signature**:  Name:  NRIC/ Passport*:  Date:
Signature**:  Name:  NRIC/ Passport*:  Date:	Signature**:  Name:  NRIC/ Passport*:  Date:

*\*\* To be signed by any 2 directors OR 1 director & 1 company secretary. If the company has only 1 director, the signature of the sole director will suffice. In situations where the entity is a joint venture, please ensure that either the director or company secretary of each member of the joint venture sign and date this form.*

**For Bank Use Only**

**FOR BRANCHES/BUSINESS UNIT USE ONLY**

FATCA cure documents enclosed:-  
  
 Please state: \_\_\_\_\_

FATCA Identification Status :  Complete     Pending

Attended / Processed by (Checked against Source Documents & BWCIF where applicable):  <div style="text-align: right;">Lan ID : _____</div> <div style="text-align: right;">Staff ID : _____</div> _____ Signature and Name:                      Date	Signature Verified by (For Thumbprint-Witnessed by):  <div style="text-align: right;">Lan ID : _____</div> <div style="text-align: right;">Staff ID : _____</div> _____ Signature and Name:                      Date
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**FOR CMO USE ONLY**

Processed By :  _____ Signature and Name                      Date	Approved By :  _____ Signature and Name                      Date
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## GLOSSARY

**Controlling Person**, in Singapore, is considered an individual who:

- a) Owns an interest of more than 25% of the capital in the entity;
- b) Can exercise more than 25% of the voting power at the shareholders meeting of the entity;
- c) Has direct or indirect control or power of decision in the entity;
- d) Is a beneficiary of 25% or more of the capital of the entity; or
- e) Has particular control over 25% or more of the capital of the entity

**Entity** refers to a legal person or a legal arrangement. A Trust is also considered to be an entity.

**Established securities market** refers generally to a Securities Exchange that; (i) is officially recognized, sanctioned, or supervised by Singapore or a governmental authority of the foreign country in which the market is located; and (ii) has an annual value of shares traded on the exchange (or a predecessor exchange) exceeding \$1 billion during each of the three calendar years.

**FATCA** is an abbreviation of Foreign Account Tax Compliance Act. This United States tax legislation is aimed at identifying U.S. Persons that have an account or financial assets outside of the United States. The government of the Singapore has concluded an agreement with the government of the United States with respect to the exchange of information regarding U.S. Persons in Singapore.

**Financial Institution (FI)** means: a custodial institution; a depository institution; an investment entity; or a specified insurance company.

### Listed on a stock exchange

An entity is considered to be listed on a stock exchange if at least 50% of the securities of the entity are regularly traded on an established securities market.

**Non- Financial Foreign Entity (NFFE)** refers to any non-US incorporated entity that is not a Foreign Financial Institution (“FFI”).

**Passive income** refers generally to the portion of gross income that consists of:

- a) Dividends and dividend substitute payments (income equivalent to dividend);
- b) Interest and income equivalent to interest;
- c) Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
- d) Annuities;
- e) Income from swap-contracts;
- f) Rental income of real estate property provided that this income can be obtained by performing little to no activity.

The list above is not exhaustive. A complete overview of passive income can be found on [www.irs.gov](http://www.irs.gov). If you are uncertain whether income is passive income, please consult a tax adviser.

### 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 or value in an entity. Notwithstanding the foregoing, Singapore may treat an entity as not a Related Entity of another entity if the two entities are not members of the same Expanded Affiliated Group (“EAG”).

**Specified US Person** means any US Person other than those specifically excluded. The United States tax authorities (IRS) have excluded certain U.S. Persons from the requirement to be reported by financial institutions pursuant to FATCA. An entity will usually know whether it can be excluded according to specific requirements of the IRS and United States tax legislation (U.S. Internal Revenue Code). If you are uncertain whether the entity has this specific status, please visit [www.irs.gov](http://www.irs.gov) for more information or consult a tax adviser. The following are not Specified US Persons:-

- a) A publicly traded corporation or member of its expanded affiliated group;
- b) The U.S., any states of the U.S., U.S. Territory, political subdivision of any of foregoing or any wholly owned agency or instrumentality thereof;
- c) Organization exempt from tax under Section 501(a) or an individual retirement plan;
- d) Banks;
- e) Real estate investment trusts;
- f) Regulated investment company or entity registered with the U.S. Securities and Exchange Commission;
- g) Common trust fund or trust exempt from tax;
- h) A U.S. registered dealer in securities, commodities or derivatives;
- i) A broker; or
- j) Tax-exempt trust under a plan.

### Taxpayer Identification Number (TIN)

A TIN or tax reference number is a unique number used by the tax authorities to identify a person or business in the tax system for the purpose of tax administration. For example, Unique Entity Number (UEN) is used by Singapore entities to file tax returns with Inland Revenue Authority of Singapore.

**US Person means**

- a) A US citizen or resident individual,
- b) A partnership or corporation organized in the US or under the laws of the US or any state of the US,
- c) A trust if (i) a court within the US would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of trust, and (ii) one or more US 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 US;

As interpreted in accordance with the US Internal Revenue Code.

**U.S. TIN (U.S. Taxpayer Identification Number)**

The 'Taxpayer Identification Number' (TIN), which is also known as 'U.S. federal taxpayer identification number', is used by the IRS as an identification number for tax administration. This number can be requested via [www.irs.gov](http://www.irs.gov).

- a) For residents and citizens of the United States, this number is the 'Social Security Number' (SSN). You can request a social security number via IRS form SS-5 or [www.irs.gov](http://www.irs.gov).
- b) Non-U.S. individuals who are United States taxpayers can request an 'Individual Tax Identification Number' (ITIN) via IRS form W-7 or [www.irs.gov](http://www.irs.gov).
- c) For organizations and employers, the U.S. TIN is the Employer Identification Number (EIN). This number may be requested via IRS form SS-4 or [www.irs.gov](http://www.irs.gov). More information is available about identification numbers and the process to request these numbers on [www.irs.gov](http://www.irs.gov).