


FOREIGN ACCOUNT TAX COMPLIANCE ACT ("FATCA") AND COMMON REPORTING STANDARD ("CRS") SELF-CERTIFICATION FORM CONTROLLING PERSON



A member of Prudential plc (UK) 

FATCA AND CRS SELF-CERTIFICATION FORM (CONTROLLING PERSON) INSTRUCTIONS

Please read these instructions before completing the form.

- › In compliance with relevant tax authorities requirement, Eastspring Investments Berhad is obliged to collect certain information about each investor's tax arrangement. Please complete the sections below as directed and provide any document that is requested. Please note that we may be legally obliged to share this information, and other financial information with respect to the financial accounts to which this form relates to Lembaga Hasil Dalam Negeri ("LHDN"), who in turn may share the information with relevant tax authorities of other jurisdictions where you are a tax resident.
- › If you have any questions on how to define your tax residency status or US indicia, please consult your tax adviser or visit the OECD automatic exchange of information portal at (<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>) or IRS FATCA website (<https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>). Eastspring Investments Berhad does not provide tax advice.
- › If any of the information provided changes or becomes incorrect due to change in circumstances, please advise of these changes promptly within 30 days from such changes with the supporting documents, as applicable.
- › You may find summaries of key defined terms in the Appendix.
- › Please fill in this form if the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.
- › For joint or multiple controlling persons, each controlling person is required to complete this form.
- › **If you're filling in this form on behalf of a controlling person,**
Please tell us in what capacity you're signing in Part 5.
For example you may be the Passive NFE Account Holder, or completing the form under a power of attorney.





A member of Prudential plc (UK)

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**FATCA AND CRS
 SELF-CERTIFICATION FORM**
CONTROLLING PERSON

Please complete Part 1, 2, 3, 4 and 5 in BLOCK CAPITALS.

PART 1 – IDENTIFICATION OF A CONTROLLING PERSON

A. Name of Controlling Person

Salutation MR MS MDM Others

Full Name
 (as in NRIC/Passport)

NRIC/Passport No.

Contact No.
 (Please provide at least one number)

Home - -

Office - - **Office Extension**

Mobile - -

COUNTRY CODE AREA CODE PHONE NUMBER

B. Current Residence Address (Note: "Hold mail" or "c/o" is not acceptable)

Address

Postcode **City**

State **Country**

C. Correspondence Address (Note: Please complete if different from Section B)

Address

Postcode **City**

State **Country**

D. Date and Place of Birth

Date of Birth - - **Nationality**

d d m m y y y y

Town/City of Birth **Country of Birth**

E. Please enter the legal name of the Entity Account Holder(s) of which you are a Controlling Person

Legal name of **Entity 1**

Legal name of **Entity 2**

Legal name of **Entity 3**

PART 2 – FATCA DECLARATION OF U.S. CITIZENSHIP OR U.S. RESIDENCE FOR TAX PURPOSES

Do you currently file a tax return in the United States?

Please tick (✓) the appropriate box.

Yes U.S. Tin No. **No**

Are you a US citizen or resident for tax purposes?

Yes **No**

PART 3 – CRS DECLARATION OF TAX RESIDENCY**Note: You may indicate more than one country/jurisdiction.**

Please indicate your/the investor's country of tax residence (if resident in more than one country, please detail all countries of tax residence and associated Tax Identification Numbers ("TINs")).

Controlling Person with only tax-residency of Malaysia need not provide the TIN and reason.

Country/Jurisdiction of tax residence	TIN	If no TIN available, please provide the appropriate reason
1.		
2.		
3.		
4.		
5.		

PART 4 – TYPE OF CONTROLLING PERSON

Please only complete this section if you are tax resident in one or more Reportable Jurisdictions.

Please provide the Controlling Person's status by ticking (✓) the appropriate box.

Type of Controlling Person	Controlling Person's Status	Entity 1	Entity 2	Entity 3
<input type="checkbox"/> Controlling Person of a legal person	<input type="checkbox"/> Control by ownership (i.e. not less than 25% of issued share capital)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Control by other means (i.e. not less than 25% of voting rights)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Controlling Person of a trust	<input type="checkbox"/> Settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Controlling Person of a legal arrangement (non-trust)	<input type="checkbox"/> Settlor-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Trustee-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Protector-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Beneficiary-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> Other-equivalent (e.g. individual who exercises control over another entity being equivalent/similar to settlor/trustee/protector/beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART 5 – DECLARATIONS AND UNDERTAKING

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Entity Account Holder's relationship with Eastspring Investments Berhad ("Eastspring") setting out how Eastspring may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be reported to the tax authorities 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 [I/the Controlling Person] may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the Entity Account Holder to which this form relates.

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

I undertake to advise Eastspring within 30 days of any change in circumstances which affects the US indicia/tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, and to provide Eastspring with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature:
Name:
Date:

Note: If you are not the Controlling Person 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.

Capacity:

APPENDIX – DEFINITIONS

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found at the OECD automatic exchange of information portal or IRS FATCA website. If you have any questions then please contact your tax adviser or domestic tax authority.

Account Holder

The term "Account Holder" means the person listed or identified as the holder of a Financial 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. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.

Controlling Person

This is a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("NFE") then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

Controlling Persons of a trust,

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 (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

Entity

The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

Passive NFE

Under the CRS a "Passive NFE" means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

Reportable Account

The term "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.

Reportable Jurisdiction

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

Reportable Person

A Reportable Person is an individual (or entity) that is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the "Reportable Person"; however, in the case of an Account Holder that is a Passive NFE, a Reportable Person also includes any Controlling Persons who are tax resident in a Reportable Jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

TIN (including "functional equivalent")

The term "TIN" means 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 the OECD automatic exchange of information portal.

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.