

# FATCA & CRS Annexure - Individual Accounts

(including Sole Proprietor)

## FATCA & CRS Information (Self Certification)

Name

Gender  M  F  O PAN                     Occupation Type  Service  Business  Others

Father's Name

Type of Address given at KRA<sup>1</sup>  Residential  Business  Registered Office

Documents required, if PAN not provided  Passport  Election ID Card  Govt. ID Card  Driving License  UIDAI Card  NREGA Job Card

Date of Birth         City of Birth

Country of Birth  Nationality

Are you a tax resident of any country other than India?  Yes  No

**If 'No' please proceed for the signature of certification**

**If 'YES', please fill** for ALL countries (other than India) in which you are a Resident for tax purposes i.e., where you are a Citizen / Resident / Green Card holder / Tax Resident in the respective countries

Country of Tax Residency <sup>2</sup>	Tax Identification No. <sup>3</sup>	Identification Type (TIN or Others, please specify)	If TIN is not available, please tick (✓) the reason A, B or C [as defined below]
<input type="text"/>	<input type="text"/>	<input type="text"/>	→ Reason <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
<input type="text"/>	<input type="text"/>	<input type="text"/>	→ Reason <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C

Reason A → The country where the Account Holder is liable to pay tax does not issue Tax Identification Numbers to its residents.  
 Reason B → No TIN required. (Select this reason Only if the authorities of the respective country of tax residence do not require the TIN to be collected).  
 Reason C → Others; please state the reason thereof.

## FATCA & CRS Terms & Conditions

Details under FATCA & CRS: The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income-Tax Rules, 1962, which require Indian financial institutions to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our unitholders. In relevant cases, information will have to be reported to tax authorities / appointed agencies. Towards compliance, we may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto.

Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days. Please note that you may receive more than one request for information if you have multiple relationships with Invesco Asset Management or our group entities. Therefore, it is important that you respond to our request, even if you believe you have already supplied any previously requested information.

## Certification

I hereby confirm that the information provided herein above is true, correct and complete to the best of my knowledge and belief and that I shall be solely liable and responsible for the information submitted above. I also confirm that I have read and understood the FATCA & CRS Terms and Conditions below and hereby accept the same. I also undertake to keep you informed in writing about any changes / modification to the above information in future within 30 days of the same being effective and also undertake to provide any other additional information as may be required by any intermediary or by domestic or overseas regulators/ tax authorities.

## Sign here

Date

Place

## Instructions

Please consult your professional tax advisor for further guidance on your tax residency, if required.

<sup>1</sup>Address of tax residence would be taken as available in KRA database. In case of any change, please approach KRA & notify the changes.

<sup>2</sup>To also include USA, where the individual is a citizen/ green card holder of The USA.

<sup>3</sup>In case Tax Identification Number is not available, kindly provide its functional equivalent.

If you have any questions about your tax residency, please contact your tax advisor. If you are a US citizen or resident or greencard holder, please include United States in the foreign country information field along with your US Tax Identification Number.

<sup>3</sup> It is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation and attach this to the form.

In case customer has the following Indicia pertaining to a foreign country and yet declares self to be non-tax resident in the respective country, customer to provide relevant Curing Documents as mentioned below:

FATCA & CRS Indicia observed (ticked)	Documentation required for Cure of FATCA/ CRS indicia
U.S. place of birth	<ul style="list-style-type: none"> <li>Self-certification that the account holder is neither a citizen of United States of America nor a resident for tax purposes;</li> <li>Non-US passport or any non-US government issued document evidencing nationality or citizenship (refer list below); AND</li> <li>Any one of the following documents: Certified Copy of "Certificate of Loss of Nationality" or Reasonable explanation of why the customer does not have such a certificate despite renouncing US citizenship; or Reason the customer did not obtain U.S. citizenship at birth</li> </ul>
Residence/ mailing address in a country other than India	<ul style="list-style-type: none"> <li>Self-certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and</li> <li>Documentary evidence (refer list below)</li> </ul>

FATCA & CRS Indicia observed (ticked)	Documentation required for Cure of FATCA/ CRS indicia
Telephone number in a country other than India	<p>If no Indian telephone number is provided</p> <ul style="list-style-type: none"> <li>Self-certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and</li> <li>Documentary evidence (refer list below)</li> </ul> <p>If Indian telephone number is provided along with a foreign country telephone number</p> <ul style="list-style-type: none"> <li>Self-certification that the account holder is neither a citizen of United States of America nor a tax resident for tax purposes of any country other than India; OR</li> <li>Documentary evidence (refer list below)</li> </ul>
Telephone number in a country other than India	<ul style="list-style-type: none"> <li>Self-certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and</li> <li>Documentary evidence (refer list below)</li> </ul>

List of acceptable documentary evidence needed to establish the residence(s) for tax purposes:

1. Certificate of residence issued by an authorized government body\*
2. Valid identification issued by an authorized government body\* (e.g. Passport, National Identity card, etc.)

\* Government or agency thereof or a municipality of the country or territory in which the payee claims to be a resident.