



# Details of FATCA & CRS information

## For non-Individuals /legal entity

Name of the entity

Type of address given at KRA  Residential or Business  Residential  Business  Registered Office

PAN

Date of incorporation DD / MM / YYYY

City of incorporation

Country of incorporation

Please tick the applicable tax resident declaration -

1. Is "Entity" a tax resident of any country other than India --YES  NO

(If yes, please provide country/ies in which the entity is a resident for tax purposes and the associated Tax ID number below.)

Country	Tax Identification Number*	Identification Type (TIN or Other , please specify)

\*In case Tax Identification Number is not available, kindly provide its functional equivalent\*

In case TIN or its functional equivalent is not available, please provide Company Identification number or Global Entity Identification Number or GIIN, etc.

In case the Entity's Country of Incorporation / Tax residence is U.S. but Entity is not a Specified U.S. Person, mention Entity's exemption code here. \_\_\_\_\_

Please refer to para 3(vii) Exemption code for U.S. persons under Part D of FATCA Instructions & Definitions

### FATCA & CRS Declaration

(Please consult your professional tax advisor for further guidance on FATCA & CRS classification)

#### PART A (to be filled by Financial Institutions or Direct Reporting NFEs)

1. We are a, **Global Intermediary Identification Number (GIIN)**  
 Financial institution<sup>3</sup> or Direct reporting NFE<sup>4</sup>    
 (please tick as appropriate)

**Note:** If you do not have a GIIN but you are sponsored by another entity, please provide your sponsor's GIIN above and indicate your sponsor's name below

Name of sponsoring entity \_\_\_\_\_

**GIIN not available** (please tick as applicable)  **Applied for**  
 if the entity is a financial institution,  Not required to apply for - please specify 2 digits sub-category<sup>10</sup>  
 Not obtained – Non-participating FI

#### PART B (please fill any one as appropriate "to be filled by NFEs other than Direct Reporting NFEs")

1.	Is the Entity a <b>publicly traded company</b> (that is, a company whose shares are regularly traded on an established securities market) <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Yes <input checked="" type="checkbox"/> (If yes, please specify any one stock exchange on which the stock is regularly traded) Name of stock exchange _____
2.	Is the Entity a <b>related entity</b> of a publicly traded company (a company whose shares are regularly traded on an established securities market) <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Yes <input checked="" type="checkbox"/> (If yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded) Name of listed company _____ Nature of relation: <input checked="" type="checkbox"/> Subsidiary of the Listed Company or <input type="checkbox"/> Controlled by a Listed Company Name of stock exchange _____
3.	Is the Entity an <b>active</b> <sup>1</sup> non-financial Entity (NFE) <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Yes <input checked="" type="checkbox"/> Nature of Business _____ Please specify the sub-category of Active NFE <input type="text"/> (Mention code – refer 2c of Part D)
4.	Is the Entity a <b>passive</b> <sup>2</sup> NFE <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Yes <input checked="" type="checkbox"/> (If yes, please fill UBO declaration in the next section.) Nature of Business _____

# If passive NFE, please provide below additional details for each of Controlling person. (Please attach additional sheets if necessary)

Name and PAN / Any other Identification Number <small>(PAN, Aadhar, Passport, Election ID, Govt. ID, Driving Licence, NREGA Job Card, Others)</small>		Occupation Type - <i>Service, Business, Others</i>	DOB - <i>Date of Birth</i>	
City of Birth - Country of Birth		Nationality	Gender - <i>Male, Female, Other</i>	
		Father's Name - <i>Mandatory if PAN is not available</i>		
1. Name & PAN		Occupation Type	DOB	DD/MM/YYYY
City of Birth		Nationality	Gender	Male <input checked="" type="checkbox"/> Female <input type="checkbox"/>
Country of Birth		Father's Name	Others <input checked="" type="checkbox"/>	
2. Name & PAN		Occupation Type	DOB	DD/MM/YYYY
City of Birth		Nationality	Gender	Male <input checked="" type="checkbox"/> Female <input type="checkbox"/>
Country of Birth		Father's Name	Others <input checked="" type="checkbox"/>	
3. Name & PAN		Occupation Type	DOB	DD/MM/YYYY
City of Birth		Nationality	Gender	Male <input checked="" type="checkbox"/> Female <input type="checkbox"/>
Country of Birth		Father's Name	Others <input checked="" type="checkbox"/>	

# Additional details to be filled by controlling persons with tax residency / permanent residency / citizenship / Green Card in any country other than India:

\* To include US, where controlling person is a US citizen or green card holder

\*In case Tax Identification Number is not available, kindly provide functional equivalent

The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income-tax Rules, 1962, which Rules require Indian financial institutions such as the Bank to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our account holders. 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..

. If any controlling person of the entity is a US citizen or resident or green card holder, please include United States in the foreign country information field along with the US Tax Identification Number.

\*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.

### Part C : Certification

I / We have understood the information requirements of this Form (read along with the FATCA & CRS Instructions) and hereby confirm that the information provided by me / us on this Form is true, correct, and complete. I / We also confirm that I / We have read and understood the FATCA & CRS Terms and Conditions below and hereby accept the same.

Date: / /

Name														
Designation														

*(Signature)*  
\_\_\_\_\_  
Signature

*(Signature)*  
\_\_\_\_\_  
Signature

Signature

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**PART D FATCA 'Instructions & Definitions':**

*(Note: The Guidance Note/notification issued by the CBDT shall prevail in respect to interpretation of the terms specified in the form)*

**1 (i) Financial Institution (FI)** - The term FI means any financial institution that is a Depository Institution, Custodial Institution, Investment Entity or Specified Insurance company, as defined.

**1(ii) Depository institution:** is an entity that accepts deposits in the ordinary course of banking or similar business.

**1(iii)Custodial institution** is an entity that holds as a substantial portion of its business, holds financial assets for the account of others and where its income attributable to holding financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of-

- (i) The three financial years preceding the year in which determination is made; or
- (ii)The period during which the entity has been in existence, whichever is less.

**1(iv) Investment entity** is any entity:

**(a)** That primarily conducts a business or operates for or on behalf of a customer for any 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.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; or

Individual and collective portfolio management; or

(ii) Investing, administering or managing funds, money or financial asset or money on behalf of other persons;

or

**(b)**The gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity described above. An entity is treated as primarily conducting as a business one or more of the 3 activities described above, or an entity's gross income is primarily attributable to investing, reinvesting, or trading in financial assets of the entity's gross income attributable to the relevant activities equals or exceeds 50 percent of the entity's gross income during the shorter of :

- (i) The three-year period ending on 31 March of the year preceding the year in which the determination is made; or
- (ii) The period during which the entity has been in existence.

The term "Investment Entity" does not include an entity that is an active non-financial entity as per codes 04, 05, 06 and 07 - refer point 2c.)

**1(v) Specified Insurance Company:** 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.

**1(vi)** FI not required to apply for GIIN: Refer Rule 114F(5) of Income Tax Rules, 1962 for the conditions to be satisfied as "non-reporting financial institution and Guidance issued by CBDT in this regard.

**A. Reasons why FI not required to apply for GIIN:**

Code	Sub-category
01	Governmental Entity, International Organization or Central Bank
02	Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; or a Pension Fund of a Governmental Entity, International Organization or Central Bank
03	Non-public fund of the armed forces, an employees' state insurance fund, a gratuity fund or a provident fund
04	Entity is an Indian FI solely because it is an investment entity
05	Qualified credit card issuer
06	Investment Advisors, Investment Managers& Executing Brokers
07	Exempt collective investment vehicle
08	Trust
09	Non-registering local banks
10	FFI with only Low-Value Accounts
11	Sponsored investment entity and controlled foreign corporation
12	Sponsored, Closely Held Investment Vehicle