

Section 3: Classification of financial institutions (including Banks)

I/We (on behalf of the entity) certify that the entity is :

Yes No

a. An entity is a U.S. financial institution

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If "Yes",

(i) Please provide your Taxpayer Identification Number (TIN)

(ii) Please provide GIIN, if any _____

If "No", please tick one of the following boxes below:

FATCA classification	Please provide the Global Intermediary Identification number (GIIN) or other information where
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Reporting Foreign Financial Institution in a Model 1 Inter-Governmental Agreement ("IGA") Jurisdiction

Reporting Foreign Financial Institution in a Model 2 IGA Jurisdiction

Participating FFI in a Non-IGA Jurisdiction

Non-reporting FI

Non-Participating FI

Owner-Documented FI with specified US owners

Section 4: Controlling person declaration

If you are classified as "Passive NFFE with Controlling Person(s)" or "Owner documented FFI" "Specified US person", or please provide the following details:

Name of controlling person	Correspondence Address	Country of residence for tax purpose	TIN	TIN issuing country	Controlling person type
Details	Controlling person 1	Controlling person 2	Controlling person 3	Controlling person 4	Controlling person 5
Identification Type					
Identification Number					
Occupation Type					
Occupation					
Birth Date					
Nationality					
Country of Birth					

Section 5: Declaration

(i) Under penalty of perjury, I/we certify that:

1. The number shown on this form is the correct taxpayer identification number of the applicant, and
2. The applicant is (i) an applicant taxable as a US person under the laws of the United States of America ("U.S.") or any state or political subdivision thereof or therein, including the District of Columbia or any other states of the U.S., (ii) an estate the income of which is subject to U.S. federal income tax regardless of the source thereof, or
3. The applicant is an applicant taxable as a tax resident under the laws of country outside India.

(ii) I/We understand that the PLI is relying on this information for the purpose of determining the status of the applicant named above in compliance with CRS/FATCA. The PLI is not able to offer any tax advice on CRS or FATCA or its impact on the applicant. I/we shall seek advice from professional tax advisor for any tax questions.

(iii) I/We agree to submit a new form within 30 days if any information or certification on this form gets changed. (iv) I/ We agree as may be required by /Regulatory authorities, PLI shall be required to comply to report, reportable details to CBDT or close or suspend my account.

(v) I/We certify that I/we provide the information on this form and to the best of my/our knowledge and belief the certification is true, correct and complete including the tax payer identification number of the applicant.

I/We hereby confirm that details provided are accurate, correct and complete

S.V.

Authorized Signatories and Company Seal (if applicable)

Name _____

Date (DD/MM/YYYY) _____

Annexure A

Entity Constitution Type

- B – Partnership Firm
- C – HUF
- D – Private Limited Company
- E – Public Limited Company
- F – Society
- G – AOP/BOI
- H – Trust
- I – Liquidator
- J – Limited Liability Partnership
- K – Artificial Juridical Person
- Z – Others
- X – Not Categorized

Entity Identification Type

- T – TIN
- C – Company Identification Number
- G – US GIIN
- E – Global Entity Identification Number (EIN) O – Other

Definitions

Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about substantive tax principles please contact your tax advisor or the applicable tax authority

Entity

A legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

Financial Institution

A Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

Active Non Financial Entity (NFE)

Means any non-financial entity which fulfils any of the following criteria, namely:-

- (i) less than fifty per cent of the entity's gross income for the preceding financial year is passive income and less than fifty per cent of the assets held by the entity during the preceding financial year are assets that produce or are held for the production of passive income; or
- (ii) the stock of the NFE is regularly traded on an established securities market or the non-financial entity is a related entity of an entity, the stock of which is regularly traded on an established securities market.
- (iii) the NFE is a Governmental entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of these entities; or
- (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:
- (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, This exception is limited to 24 months from the date of the initial organization of the NFE; or
- (vi) the NFE was not a financial institution in the past five years, and is in the process of liquidating its assets or is reorganizing with intent to continue or recommence operations in a business other than that of a financial institution; or
- (vii) the NFE primarily engages in financing and hedging transactions with, or for, related entities which are not financial institutions, and does not provide financing or hedging services to any entity which 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 fulfils all of the following requirements, namely:-
 - (a) it is established and operated in India exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in India and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization 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; 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 must be distributed to a Governmental entity or other non-profit organization, or escheat to the Government of the NFE's jurisdiction of residence or any political sub-division thereof.

Passive Non Financial Entity (NFE) Passive Non Financial Entity means:

- (i) any non-financial entity which is not an active non-financial entity; or
- (ii) an Investment entity located in a Non-Participating Jurisdiction and managed by another Financial Institution

Investment Entity – includes two types of Entities:

- (i) an Entity that primarily 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 Financial Assets or money on behalf of other persons. However, such activities or operations do not include rendering non-binding investment advice to a customer.
- (ii) an Entity managed by another Financial Institution 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 of an Investment Entity described in (i) above.

Control:

Control 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(s) is/are identified as exercising control of the Entity (for example where no underlying person has control of greater than 25% of the entity) then under the CRS the Reportable Person is deemed to be the natural person who holds the position of senior managing official.

Controlling Person:

A natural person who exercises control over an entity. Where that entity is treated as a Passive Non Financial Entity ("Passive NFE") then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" of an entity as described in the Financial Action Task Force (FATF) recommendations. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, regardless of whether or not any of them exercises control over the activities of the trust. In addition, any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership) is a Controlling Person of a trust.

Specified Insurance Company:

Specified Insurance Company means 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

TIN:

The 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. 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 Entities, a Business/company registration code/number.