

FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA)

Guideline on Supporting Documents Required for US Indicators found

INDIVIDUALS (PERSONAL CUSTOMERS)	
US INDICATOR (INDICIA)	DOCUMENTS REQUIRED
<ul style="list-style-type: none"> • US citizenship or a lawful permanent US resident; 	<ul style="list-style-type: none"> • US Person - <ul style="list-style-type: none"> ○ IRS tax Form W-9 And ○ Bank FATCA forms - <ul style="list-style-type: none"> ○ US Person Status Form ○ Waiver of Confidentiality/Data Protection for US Person And ○ Copy of filed IRS Form 8840 (Closer Connection Statement) OR IRS Form 8833 (Treaty-Based Return Position Disclosure) (SEE SPECIMENS ATTACHED), <i>IF customer has indicated “yes” to the ‘substantial presence test calculation’ (see question 7 of US Person Status Form)</i> OR • Non US Person – <ul style="list-style-type: none"> ○ IRS tax Form W-8BEN And ○ Bank FATCA forms - <ul style="list-style-type: none"> ○ US Person Status Form ○ Non US Person Declaration And ○ A non US Passport or other government issued identification evidencing citizenship in a country other than the US And ○ A written explanation regarding your renunciation of US Citizenship or reason you did not obtain US citizenship at birth (<i>see instructions on US Person Status Form</i>) And ○ Copy of US Visa (if not expired) And ○ A copy of Certificate of Loss of US Nationality (SEE SPECIMEN ATTACHED) OR ○ Form I-407 (Abandonment of Lawful Permanent Residence Status) (SEE SPECIMEN ATTACHED) which was filed with a U.S. Embassy

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<ul style="list-style-type: none"> • US place of birth; 	<ul style="list-style-type: none"> • US Person – <ul style="list-style-type: none"> ○ <i>Same for US citizenship or a lawful permanent US resident indicator above</i> OR • Non US Person – <ul style="list-style-type: none"> ○ IRS tax Form W-8BEN And ○ Bank FATCA forms - <ul style="list-style-type: none"> ○ US Person Status Form ○ Non US Person Declaration And ○ A non US Passport or other government issued identification evidencing citizenship in a country other than the US And ○ A copy of Certificate of Loss of US Nationality OR ○ A written explanation regarding your renunciation of US Citizenship or reason you did not obtain US citizenship at birth (<i>see instructions in US Person Status Form</i>)
<ul style="list-style-type: none"> • Residence address or correspondence address in the US (including a US post office box); 	<ul style="list-style-type: none"> • US Person – <ul style="list-style-type: none"> ○ <i>Same for US citizenship or a lawful permanent US resident indicator above</i> OR • Non US Person – <ul style="list-style-type: none"> ○ IRS tax Form W-8BEN And ○ Bank FATCA forms - <ul style="list-style-type: none"> ○ US Person Status Form ○ Non US Person Declaration ○ Non US Person Letter of Explanation of US Address And ○ A non US Passport or other government issued identification evidencing citizenship or residency in a country other than the US And ○ Copy of US Visa (if not expired)
<ul style="list-style-type: none"> • US telephone number 	<ul style="list-style-type: none"> • US Person – <ul style="list-style-type: none"> ○ <i>Same for US citizenship or a lawful permanent US resident indicator above</i> OR • Non US Person – <ul style="list-style-type: none"> ○ IRS tax Form W-8BEN And

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	<ul style="list-style-type: none"> ○ Bank FATCA forms - <ul style="list-style-type: none"> ○ US Person Status Form ○ Non US Person Declaration And ○ A non US Passport or other government issued identification evidencing citizenship or residency in a country other than the US
<ul style="list-style-type: none"> ● Standing instructions to transfer funds to an account maintained in the US or directions regularly received from a US address; 	<ul style="list-style-type: none"> ○ <i>Same for US Telephone number indicator above</i>
<ul style="list-style-type: none"> ● An “in care of” or “hold mail” address that is the sole address with respect to the client; and 	<ul style="list-style-type: none"> ○ <i>Same for US Telephone number indicator above</i>
<ul style="list-style-type: none"> ● Power of attorney or signature authority granted to a person with a US address. 	<ul style="list-style-type: none"> ○ <i>Same for Residence address or correspondence address in the US (including a US post office box)indicator above</i>

ENTITIES (CORPORATE /COMMERCIAL CUSTOMERS)

DOCUMENTS REQUIRED

<p>Prima Facie FFIs:- <i>Banks, Broker dealers, Asset managers and investment funds, Insurance companies other than pure property and casualty (general insurance) or pure term life entities, Trust companies, Other financial intermediaries (such as custodians and related service providers), Credit unions and cooperatives</i></p>	<ul style="list-style-type: none"> ● US Person - <ul style="list-style-type: none"> ○ IRS tax Form W-9 And ○ Bank FATCA form - <ul style="list-style-type: none"> ○ Waiver of Confidentiality/Data Protection for US Person OR ● Non US Person – <ul style="list-style-type: none"> ○ IRS tax Form <i>W-8BEN E</i> And ○ Bank FATCA forms - <ul style="list-style-type: none"> ○ Non US Person Declaration And* ○ Non US Person Letter of Explanation of US Address, *IF the principal address of customer is located within the US
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All other corporate/commercial customers	<ul style="list-style-type: none">○ <i>Same for Prima Facie FFIs above</i> And** <ul style="list-style-type: none">○ <i>**A Bank FATCA form (Non US Person Letter of Explanation of US Address) to be completed and signed by each Substantial Owner of the customer who is not a US person but has a US address.</i>
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Please note:-

DOCUMENTARY EVIDENCE

1. *Certificate of Residence issued by an appropriate tax official of the country which the individual resides and must indicate the most recent income tax return*
2. *Any valid identification issued by an authorized Government body must include your name and address and must be used for identification purposes*
3. *Only Certified Copies of documents will be accepted (exceptional cases will be considered)*
4. *For Information on Shareholder:*
 - a. *Annual Return or other equivalent issued document in jurisdiction in which entity was incorporated **OR***
 - b. *Corporate Secretary Certificate certifying shareholders having 10% or more, for businesses incorporated for less than 1 year*