

FATCA/CRS DECLARATION FORM Self-Certification for Entities

INSTRUCTIONS FOR COMPLETION

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 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.

Please note that you may receive more than one request for information if you have multiple relationships with us 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.

If you have any questions about how to complete this form, please contact your tax advisor.

To

KB Capital Markets (P) Ltd. (KBCMPL)
The Legacy, 3rd Floor,
25A Shakespeare Sarani,
Kolkata: 700 017.

Section I:

Entity Name	
Date of Incorporation	
Country of Incorporation	

PERMANENT ADDRESS

Number & Street:			
City/Town			
State/Province/County		Post Code	
Country			

MAILING ADDRESS (if different form above)

Number & Street :			
City/Town			
State/Province/County		Post Code	
Country			

Section II: U.S. or Non-U.S. persons

Please tick and complete as appropriate.

- (a) The entity is a Specified U.S. Person and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows: _____.
- (b) The entity is a Specified non-US Person and the entity's foreign identifying tax Number is as follows: _____.
- (c) The entity is a Government body/International Organization/listed company on recognized stock exchange
- (d) The Substantial owners or controlling persons in the entity or chain of ownership are resident for tax purpose in any country outside India or not an Indian citizen.

Section III: FATCA & CRS Declaration of Tax Residency

Is the "Entity" a Tax resident of any country other than India

- Yes. If Yes, please fill the details in below mentioned table,
- No. If No, please skip the below mentioned table and go to **Section IV**,

Country/Countries of Residence	Tax Identification / Reference Number Type	Tax Identification / Reference Number

* In case Tax Identification/reference Number is not available, kindly provide its functional equivalent.

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

Complete Section IV and proceed to Section V: Declaration and Undertakings.

Section IV: Entity FATCA & CRS Classification

➤ If you are a **Registered Financial Institution**, please tick one of the below categories, and provide your FATCA GIIN below:

- (a) Registered Deemed Compliant Foreign Financial Institution
- (b) Participating Foreign Financial Institution

Please provide your Global Intermediary Identification number (GIIN):

➤ If you are a **Financial Institution but unable to provide a GIIN**, please tick one of the below reasons:

- (a) The Entity is a Financial Institution and has not yet obtained a GIIN but intends to do so, if required.
- (b) The Entity is a Sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN.

a. Sponsoring Entity's Name: _____

b. Sponsoring Entity's GIIN:

- (c) The Entity is a Trustee Documented Trust. Please provide your Trustee's name and GIIN.

a. Trustee's Name: _____

b. Trustee's GIIN:

- (d) The Entity is a Certified Deemed Compliant, or otherwise Non-Reporting, Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution). Indicate exemption: _____

- (e) The Entity is an Excepted Foreign Financial Institution. Indicate exemption: _____
- (f) The Entity is a Non-Participating Foreign Financial Institution
- (g) The Entity is a US Financial Institution
- (h) The Entity is an Owner-Documented FI with specified US owners

➤ If you are not a Foreign Financial Institution, please confirm the Entity's FATCA & CRS status below:

- (a) The Entity is an **Exempt Beneficial Owner** Indicate status: _____
- (b) The Entity is an **Active Non-Financial Foreign Entity** (including an Excepted NFFE)
- (c) **Direct Reporting Non-Financial Foreign Entity** (Choose this if any entity has registered itself for direct reporting for FATCA)
- (d) The Entity is a **Passive Non-Financial Foreign Entity**

Controlling person details:

Please complete table below providing details of **Controlling persons**, if any:

Full Name	Date of Birth	Occupation and Occupation type	Full Residential Address	Details of controlling person's beneficial interest*	Country (ies) of tax residence	Tax Reference type and number

*Natural persons that are controlling persons should also complete the individual self-certification.

Section V: 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 KBCMPL is relying on this information for the purpose of determining the status of the applicant named above in compliance with CRS/FATCA. KBCMPL 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, bank 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 agree to notify **KBCMPL** immediately in the event the information in the self-certification changes.

Signed by (please print name): _____

On behalf of (organization name): _____

Position (in organization): _____

Signature: _____

Date: _____

The term "Tax Regulations" refers to regulations created to enable automatic exchange of information and include FATCA, various Agreements to Improve International Tax Compliance entered into between India and OECD Common Reporting Standard for Automatic Exchange of Financial Account Information. (Section 285BA of the Indian Income Tax Act, 1961 and Rules 114F, 114G & 114 H of the Income Tax (11th Amendment) Rules, 2015.

¹ A Passive Non-Financial Entity will be required to submit individual tax residence self-certifications for each of its Controlling Persons

² Means the natural persons who exercise control over an Entity. For companies and similar legal persons, it depends on the ownership structure of the company and will include any person owning 25% or more of the company (or legal person). For trusts and other similar legal arrangements, it will include the settlor, the trustee(s), the protector (if any), the beneficiaries, and any other natural person exercising ultimate effective control over the trust.