



Foreign Account Tax Compliance Act (“FATCA”)

Self-certification for Entities

Hong Leong Finance does not and cannot provide any tax advice. If you have any questions about your organization’s classification, please contact your professional tax advisor.

As a Hong Leong Finance customer, we require you to provide us with a self-certification in order for us to comply with our obligatory due diligence procedures required by FATCA. By completing this form, you certify to inform Hong Leong Finance promptly of any change to the information provided below.

ORGANISATION DETAILS	
<div style="border: 1px solid black; padding: 5px;"> <p>Registered Name of Business:</p> <p>_____</p> </div>	
<div style="border: 1px solid black; padding: 5px;"> <p>BRN Business Registration Number:</p> <p>_____</p> </div>	

FATCA QUESTIONS <i>(Please complete this section carefully and select the relevant option)</i>	
PART 1 <i>Choose 1 only</i>	
<input type="checkbox"/>	<p>Question 1 – Singapore resident</p> <p>Check here if this entity is “Singapore resident”. (See Instructions – Question 1). If you checked this Question 1, you must proceed to Question 4.</p>
<input type="checkbox"/>	<p>Question 2 - U.S. Person</p> <p>Check here if this entity is a “U.S. Person.” For example, a legal entity such as a corporation or partnership created or organized in the U.S. (See Instructions - Question 2). If you checked this Question 2, you must complete <u>Section X</u> for this entity.</p>
<input type="checkbox"/>	<p>Question 3 – Non-Singapore Financial Institution</p> <p>Check here if this entity is a non-Singapore Financial Institution (See Instructions - Question 3). If checked this Question 3, you must complete <u>Section Y</u> for this entity.</p>
<input type="checkbox"/>	<p>Question 4 – Controlling Persons include U.S. Person(s) who are not residents of Singapore</p> <p>Check here if any of the Controlling Persons of this entity are U.S. Persons who are not residents of Singapore (See Instructions - Question 4). If checked this Question 4, you must complete <u>Section Z</u> for this entity.</p>



INSTRUCTIONS TO QUESTIONS 1, 2, 3 AND 4

Question 1

In the case of a legal entity, an entity is considered to be a “Singapore resident” if:

- The entity is incorporated in Singapore or has a place of management in Singapore; or
- The entity is not incorporated in Singapore but carries on a trade in Singapore through a Singapore branch or permanent establishment.

Question 2

In the case of a legal entity, the term “U.S. person” means:

- A domestic partnership or a domestic corporation – i.e., a corporation or partnership created or organized in the United States or under the law of the United States or of any State ;
- Any estate (other than a foreign estate – i.e., an estate the income of which, from sources without the U.S. which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A of the U.S. Internal Revenue Code); and
- Any trust if:
 - a court within the U.S. is able to exercise primary supervision over the administration of the trust, and
 - one or more U.S. persons have the authority to control all substantial decisions of the trust.

Question 3

An entity is “non-Singapore resident” if it is not Singapore resident (see Instructions - Question 1 for definition of Singapore resident)

A “Financial Institution” generally means any of the following:

- A Custodial Institution,
- A Depository Institution,
- An Investment Entity, or
- A Specified Insurance Company.

See Article 1(1) of the “Agreement between the Government of the United States of America and the Government of [FATCA Partner] to Improve International Tax Compliance and to Implement FATCA,” (**IGA**) for further details of the definition of “Financial Institution.”

Question 4

A person is considered to be Singapore resident where the person is currently residing in Singapore and may include:

- Singapore Citizens;
- Singapore Permanent Residents;
- Singapore Employment Pass holders; and
- Singapore Work Permit holders.

A “Controlling Person” means the natural persons who exercise control over an Entity.

In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

The term “Controlling Persons” shall be interpreted in a manner consistent with the Anti-Money Laundering and KYC Due Diligence Regulation.

See Article 1(1) of the IGA for further details of the definition of “Controlling Person”.



Additional Certifications and Information – Complete ONLY IF Question 2, 3, or 4 are checked

PART 2 – Complete the relevant Section below, choose 1 only.

Section X – Complete this Section only if you checked Question 2 (U.S. Person)

Check here if this U.S. Person is a “Specified U.S. Person.”
If you check here, then please complete U.S. IRS Form W-9 for this entity, and provide a U.S. Taxpayer Identification Number for it.

“Specified U.S. Person” means a “U.S. Person,” other than:

- A corporation the stock of which is regularly traded on one or more established securities markets;
- Any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- The United States or any wholly owned agency or instrumentality thereof;
- Any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- Any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- Any bank as defined in section 581 of the U.S. Internal Revenue Code;
- Any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- Any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- Any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- Any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; or
- A broker as defined in section 6045(c) of the U.S. Internal Revenue Code.



Section Y – Complete this Section only if you checked Question 3 (Non-Singapore Financial Institution)	
(A) <input type="checkbox"/>	Check this box if this entity is a [FATCA Partner] Financial Institution. Do not check if you also check (B) for this entity. If checked, please provide this entity's Global Intermediary Identification Number here: (GIIN)_____.
(B) <input type="checkbox"/>	Check this box if this entity is a Non-participating Foreign Financial Institution.
(C) <input type="checkbox"/>	Check this box if this entity is a Participating Foreign Financial Institution. A participating Foreign Financial Institution means an FFI that has agreed to comply with the requirements of an FFI agreement, including an FFI described in a Model 2 IGA that has agreed to comply with the requirements of an FFI agreement. The term participating FFI also includes a QI branch of a U.S. financial institution, unless such branch is a reporting Model 1 FFI. See U.S. Treas. Reg. 1.1471-1(b)(85). If checked, please provide this entity's Global Intermediary Identification Number here: (GIIN) _____.
(D) <input type="checkbox"/>	Check this box if this entity is a Deemed-compliant Foreign Financial Institution (as defined in U.S. Treas. Reg. 1.1471-5(f)). If checked, please provide this entity's Global Intermediary Identification Number if it is required to register with the U.S. Internal Revenue Service: (GIIN)_____.
(E) <input type="checkbox"/>	Check this box if this entity is an Exempt Beneficial Owner (as defined in U.S. Treas. Reg. 1.1471-6).



Section Z – Complete this Section only if you checked Question 4 (Controlling Persons include non-Singapore residents who are U.S. Person(s))

(A)

Check this box if any of the Controlling U.S. Persons is “Specified U.S. Person.” See the definition of “Specified U.S. Person” at Section X.

(B)

Check this box if this entity is a Passive Non-Financial Foreign Entity (Passive NFFE). See definition of “Passive NFFE,” below.

(C)

Check this box if this entity is an Active NFFE. See definition of “Active NFFE,” below.

If both **(A)** and **(B)** are checked, then please provide the following information for the Controlling Persons of this Passive NFFE who are also Specified U.S. Persons:

Name: _____	Name: _____
Address: _____ _____	Address: _____ _____
U.S. Taxpayer Identification Number _____	U.S. Taxpayer Identification Number _____
Name: _____	Name: _____
Address: _____ _____	Address: _____ _____
U.S. Taxpayer Identification Number _____	U.S. Taxpayer Identification Number _____



Declared By:

Signature: _____	Signature: _____
Authorised Person: _____	Authorised Person: _____
NRIC/Passport Number: _____	NRIC/Passport Number: _____
Date: _____	Date: _____
Signature: _____	Signature: _____
Authorised Person: _____	Authorised Person: _____
NRIC/Passport Number: _____	NRIC/Passport Number: _____
Date: _____	Date: _____



DEFINITION

A “Passive NFFE” means any NFFE that **is not** (i) an Active NFFE, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

An “Active NFFE” means any NFFE that meets any of the following criteria:

- a) Less than 50 percent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;
- c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- d) The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- e) Substantially all of the activities of the NFFE 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, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- f) The NFFE 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, provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- h) The NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that 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;
- i) The NFFE is an “excepted NFFE” as described in relevant U.S. Treasury Regulations; or
- j) The NFFE meets all of the following requirements:
 - i. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence 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;
 - ii. It is exempt from income tax in its jurisdiction of residence;
 - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv. The applicable laws of the NFFE’s jurisdiction of residence or the NFFE’s formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
 - v. The applicable laws of the NFFE’s jurisdiction of residence or the NFFE’s formation documents require that, upon the NFFE’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE’s jurisdiction of residence or any political subdivision thereof.