

**Common Reporting Standard ("CRS") and Foreign Account Tax Compliance Act ("FATCA") Individual Self-Certification Form**

The Common Reporting Standard ("CRS") is an internationally-agreed standard introduced by the Organisation for Economic Co-operation and Development ("OECD") for the automatic exchange of financial information between participating countries/ jurisdictions. Under the CRS rules, CIMB Group is required to collect information on the tax residence of its customers. The CRS is effective in Malaysia from 1 July 2017.

The Foreign Account Tax Compliance Act ("FATCA") is a United States ("US") law that requires CIMB Group to report information about financial accounts held by US taxpayers or foreign entities in which US taxpayers hold a substantial ownership interest. Thus, CIMB Group is obliged under the Malaysia – US Intergovernmental Agreement to collect each account holder's US/Non-US Person status. The FATCA is effective in Malaysia from 1 July 2014.

**This form is for (a) individual account holder; or (b) a sole proprietorship owned by an individual.** For joint or multiple account holders, use a separate form for each individual person.

As a financial institution, CIMB Group is not able to provide tax advice to its customers. Please consult your tax advisers if you have any questions in relation to the CRS and FATCA rules, and/or your tax residence.

To assist you in completing this form, an appendix with the definitions for the selected terms is attached. The appendix does not constitute tax advice and is not a substitute for understanding the requirements of the CRS and FATCA rules.

**Part 1. Identification of Individual Account Holder/ Owner of a Sole Proprietorship**

Full Name of Individual/ Owner of Sole Proprietorship (as per NRIC/ Passport)		Name of the Sole Proprietorship (if applicable):	
		Business Registration No. (for Sole Proprietorship only)	
Date of Birth of Individual/ Owner of Sole Proprietorship (dd/mm/yyyy)			
Country of Birth of Individual/ Owner of Sole Proprietorship			
NRIC Number of Individual/ Owner of Sole Proprietorship (only for Malaysians)			
Passport Number of Individual/ Owner of Sole Proprietorship		Passport Expiry Date (dd/mm/yyyy)	
Current Residential Address of Individual/ Owner of Sole Proprietorship		Postal Code	
		Country	
Mailing Address of Individual/ Owner of Sole Proprietorship (please only complete if different from residential address shown above)		Postal Code	
		Country	

**Part 2. Tax Residence and related Taxpayer Identification Number or equivalent number ("TIN")**

Please complete this Part indicating:-

- i. All countries/ jurisdictions where you are a tax resident; and
- ii. Your TIN for each country/ jurisdiction indicated.

☐ **Malaysia**

☐ **United States of America**

TIN/ Social Security No. ("SSN"):

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☐ I was a US Person, but I confirm I am no longer a "US Person". A copy of the Certificate of Loss of US Nationality is enclosed.

☐ **Other countries**

Country/ Jurisdiction of Tax Residence	TIN	If TIN is unavailable, please state reason (A, B or C) <sup>1</sup>
i.		
ii.		
iii.		

**If Reason B is selected above, explain why you are unable to obtain a TIN in the corresponding row below**

Country/ Jurisdiction of Tax Residence	Explanation
i.	
ii.	
iii.	

<sup>1</sup>NOTE:

If you are a tax resident in more than 3 countries/ jurisdictions, please use a separate sheet.

If a TIN is not available, please provide the appropriate reason A, B or C:

- Reason A** The country/ jurisdiction where Account Holder is liable to pay tax does not issue TIN to its residents.
- Reason B** The Account Holder is otherwise unable to obtain a TIN or equivalent number.
- Reason C** No TIN is required (Note: only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction.)

**Part 3. Declarations and Signature**

I understand that the information supplied by me is subject to the terms and conditions governing the Account Holder's relationship with CIMB Group setting out how CIMB Group may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided directly or indirectly to any relevant tax authority, including of the country/ jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/ jurisdiction or countries/ jurisdictions in which the Account Holder may be resident for tax purposes pursuant to agreements between competent authorities to exchange financial account information.

Where required by domestic or overseas governmental, supervisory or regulatory authorities, I also understand and agree that CIMB may be required to obtain additional documents and/or forms, which I will sign, if I am subject to the relevant jurisdiction's requirements.

Where required by domestic or overseas governmental, supervisory or regulatory authorities, I understand and agree that CIMB Group may withhold,

and pay out, from any of my account(s) such amounts as may be required according to applicable laws, regulations, directives, guidelines and/or agreements with and/or from domestic or overseas governmental, supervisory or regulatory authorities.

I certify that I am the Account Holder or am authorized to sign for the Account Holder<sup>2</sup>, of the account(s) to which this form relates and I declare that all statements made in this declaration are to the best of my knowledge and belief, correct and complete.

If there is a change in circumstances that affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, I understand that I am obligated to inform CIMB Group of the change in circumstances within 30 days of its occurrence and to provide a suitably updated self-certification form.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Date (dd/mm/yyyy): \_\_\_\_\_

<sup>2</sup>**Note:** If you are not the Account Holder but are signing this form on behalf of the Account Holder, please indicate the capacity in which you are signing the form (e.g. holder of a power of attorney, executor or administrator, parent or guardian) and provide any required documentation of your authority.

Capacity: \_\_\_\_\_

**For Bank Use Only****For Branches/ Business Unit Use Only**

Validation documents enclosed:

- ☐ Certificate of Loss of US Nationality (if applicable)  
☐ Passport/ Identity Card collected and reviewed  
☐ Power of Attorney document collected and reviewed  
☐ Others: \_\_\_\_\_

Account No. \_\_\_\_\_  
Customer CIF No. \_\_\_\_\_

Attended/ Processed By:

LAN ID:  
Staff ID:

\_\_\_\_\_  
Signature  
Name:

\_\_\_\_\_  
Date

Approved by:

LAN ID:  
Staff ID:

\_\_\_\_\_  
Signature  
Name:

\_\_\_\_\_  
Date

**APPENDIX – Definitions**

**“ACCOUNT HOLDER”** means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

**“FINANCIAL ACCOUNT”** means an account maintained by a Financial Institution, and includes Depository Accounts, Custodial Accounts, Equity and Debt Interest in certain Investment Entities; Cash Value Insurance Contracts and Annuity Contracts.

**“FINANCIAL INSTITUTION”** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

**“REPORTABLE ACCOUNT”** means an account held by one or more Reportable Persons.

**“REPORTABLE JURISDICTION”** means a jurisdiction which an agreement is in place to which there is an obligation to provide relevant information with respect to each Reportable Account.

**“REPORTABLE PERSON”** means an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction.

**“TIN”** means 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 and used to identify the individual for the purposes of administering the tax laws of each jurisdiction. Further details of acceptable TINs can be found at: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>.

**“US PERSON”** means:

- i. A US Citizen or resident individual.
- ii. A partnership or corporation organized in the US or under the laws of the US or any state of the US.
- iii. A trust if (1) a court within the US would have authority under applicable law to render orders or judgements concerning substantially all issues regarding administration of trust, and (2) one or more US Persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the US.

For clarification purposes you are a US Person if:

- a. You hold multiple citizenships and one of them is US;
- b. You have a US Green Card;
- c. You were born in the US or a US Territory (American Samoa, Puerto Rico, Guam, US Virgin Islands or Northern Mariana Islands).

**WARNING:**

It is an offence under section 113A of the Income Tax Act 1967 if any person, in making a self-certification, makes or gives any incorrect information in a material particular on behalf of himself or another person. A person who commits the offence is liable on conviction to a fine not less than RM 20,000 and not more than RM 100,000 or to imprisonment for a term not exceeding 6 months or to both.