

## Entity Tax Declaration Form – FATCA Introduction

Standard Chartered Group and its affiliates are required by Foreign Account Tax Compliance Act (FATCA) provisions and other applicable laws and regulations to collect certain tax-related information about its clients. In certain circumstances, Standard Chartered Group must report this information with the relevant tax authorities.

The table below is intended as a guide to assist you in selecting the appropriate form for FATCA purposes. It is your responsibility to provide Standard Chartered Group with the appropriate form containing accurate tax information. If the entity is one of the following entities in the table below, please only complete the relevant U.S. tax form listed and do not complete this Entity Tax Declaration Form.

Please refer to Standard Chartered Group's overview of the U.S. tax forms at <https://av.sc.com/corp-en/content/docs/client-tax-information-forms-overview.pdf>.

If you are a:	Please provide a valid U.S. tax Form:
non-U.S. entity selecting box E (Other FFI), L (Passive Entity), or M (Other Non-Financial Entity) in this form	Form W-8BEN-E
non-U.S. entity receiving U.S.-source income payments as beneficial owner and/or required to provide a Chapter 3 status	Form W-8BEN-E
non-U.S. partnership, non-U.S. simple trust, or non-U.S. grantor trust (unless claiming treaty benefits) (see instructions for Form W-8IMY for exceptions) or any person acting as an intermediary	Form W-8IMY
non-U.S. individual (including a sole proprietor)	Form W-8BEN
non-U.S. government, international organisation, non-U.S. central bank of issue, non-U.S. tax exempt organisation, non-U.S. private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income (unless claiming treaty benefits) (see instructions for Form W-8ECI or W-8EXP for other exceptions)	Form W-8ECI or W-8EXP
branch or disregarded entity	Form W-8BEN-E
U.S. entity or U.S. citizen or resident (including U.S. sole proprietor)	Form W-9

If your entity does not belong to any of the categories listed above, please proceed to complete this form.

These explanatory notes are not a substitute for understanding the requirements of the FATCA provisions and must be read in conjunction with the Instructions (see page 4) and/or the FATCA provisions.

For the purpose of completion of this form, the term 'foreign' means non-U.S.

If you are unsure about how to complete this form, or any other form, in relation to FATCA, please contact your tax, legal, and/or other professional advisor.

# Entity Tax Declaration Form – FATCA

## Part I Identification of Beneficial Owner

<b>Name of organisation that is the beneficial owner</b>	<b>Country/Jurisdiction of incorporation or organisation</b>
<b>Permanent residence address</b> (including country/jurisdiction)	<b>Tax Identification Number</b> (if applicable)

<b>Part II</b>	<b>Financial Institutions</b> (complete this part only if the entity is a financial institution)
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**Certify FATCA Status** (check one box only and provide the Global Intermediary Identification Number (GIIN) if applicable)

<input type="checkbox"/>	<b>A. Participating Foreign Financial Institution (FFI)</b>	<b>Global Intermediary Identification Number</b>
<input type="checkbox"/>	<b>B. Reporting Model 1 FFI</b>	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> </div> <div style="display: flex; align-items: center; justify-content: center; margin: 0 5px;">.</div> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> </div> <div style="display: flex; align-items: center; justify-content: center; margin: 0 5px;">.</div> <div style="display: flex; align-items: center; justify-content: center; margin: 0 5px;">.</div> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div> </div>
<input type="checkbox"/>	<b>C. Reporting Model 2 FFI</b>	

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<input type="checkbox"/>	<b>D. Non-Participating FFI</b> (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner)	
<input type="checkbox"/>	<b>E. Other FFI</b> (complete a valid Form W-8)	

**Part III Non-Financial Entities** (complete this part only if the entity is not a financial institution)

**Certify Status** (check one box only)

## FATCA Status

<input type="checkbox"/> <b>F. Active Business</b> I certify that: <ul style="list-style-type: none"> <li>• The entity identified in Part I is a foreign entity that is not a financial institution</li> <li>• Less than 50% of such entity's gross income for the preceding calendar year is passive income and</li> <li>• Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income)</li> </ul>	Active Non-Financial Foreign Entity (NFFE)
<input type="checkbox"/> <b>G. Publicly Traded Corporation</b> I certify that: <ul style="list-style-type: none"> <li>• The entity identified in Part I is a foreign corporation that is not a financial institution and</li> <li>• The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded)</li> </ul>	Publicly traded NFFE or NFFE affiliate of a publicly traded corporation
<input type="checkbox"/> <b>H. Affiliate of a Publicly Traded Corporation</b> I certify that: <ul style="list-style-type: none"> <li>• The entity identified in Part I is a corporation that is not a financial institution and</li> <li>• The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market</li> <li>• The name of the entity, the stock of which is regularly traded on an established securities market, is _____ and _____</li> <li>• The name of the securities market on which the stock is regularly traded is _____</li> </ul>	Publicly traded NFFE or NFFE affiliate of a publicly traded corporation
<input type="checkbox"/> <b>I. Holding Companies and Treasury Centers of Corporate Groups</b> I certify that: <ul style="list-style-type: none"> <li>• The entity identified in Part I is a foreign holding company, treasury centre, or captive finance company and substantially all of the entity's activities are functions described in Treasury Regulations section 1.1471-5(e)(5)(i)(C) through (E);</li> <li>• Is a member of a non-financial group described in Treasury Regulations section 1.1471-5(e)(5)(i)(B);</li> <li>• Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group) and</li> <li>• Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes</li> </ul>	Excepted Non-Financial Group Entity
<input type="checkbox"/> <b>J. Public Sector Entity</b> I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in U.S. Tax Regulations)	Foreign government, government of a U.S. possession, or foreign central bank of issue

# Entity Tax Declaration Form – FATCA

## Part III Non-Financial Entities (continued)

Certify Status (check one box only)	FATCA Status
<input type="checkbox"/> <b>K. Charity or Non-Profit Organisation</b> I certify that the entity identified in Part I is a Non-Profit Organisation that meets the following requirements: <ul style="list-style-type: none"> <li>The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes</li> <li>The entity is exempt from income tax in its country of residence</li> <li>The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets</li> <li>Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity 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 entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased and</li> <li>The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organisation that is described in this definition or escheats to the government of the entity's country of residence or any political subdivision thereof</li> </ul>	Non-Profit Organisation
<input type="checkbox"/> <b>L. Passive Entity</b> (complete valid Form W-8 instead) The entity identified in Part I is a non-U.S. entity that is not a financial institution (other than an investment entity organised in a possession of the U.S.) and is not certifying its status as a Publicly Traded NFFE (or affiliate), Excepted Territory NFFE, Active NFFE, Direct Reporting NFFE, or Sponsored Direct Reporting NFFE	Passive NFFE
<input type="checkbox"/> <b>M. Other Non-Financial Entities</b> (complete valid Form W-8 instead)	To be determined, refer to relevant Form W-8

### Certification

- Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:
  - The entity identified in Part I of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for Chapter 4 (FATCA) purposes, or is a merchant submitting this form for purposes of section 6050W,
  - The entity identified in Part I of this form is not a U.S. person,
  - The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the U.S., (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
  - For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.
- I authorise the recipient of this form to provide, directly or indirectly, to any relevant tax authority or any party authorised to conduct an audit or other similar review of the recipient for tax purposes. I acknowledge and agree that information contained on this form may be reported to any relevant tax authority.
- Furthermore, I authorise this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity under Part I is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity under Part I is the beneficial owner.

**I agree that I will submit a new form within 30 days if any certification or information on this form becomes incorrect.**

**Sign Here**



Signature of individual authorised to sign for beneficial owner

Print Name

Date (DD-MM-YYYY)

☐ **I certify that I have the capacity to sign for the entity identified on Part I of this form.**

# Entity Tax Declaration Form – FATCA Instructions

If the entity is one of the entities in the table in the FATCA Introduction on the cover page of this form, please only complete the relevant U.S. tax form listed and do not complete this Entity Tax Declaration Form.

Please refer to Standard Chartered Group's overview of the U.S. tax forms at <https://av.sc.com/corp-en/content/docs/client-tax-information-forms-overview.pdf> to determine the form that is appropriate.

Instructions	
<b>Part I</b>	<b>Identification of Beneficial Owner</b>
<p><b>Name of organisation that is the beneficial owner:</b> Provide the full name of the beneficial owner.</p> <p><b>Country/Jurisdiction of incorporation or organisation:</b> If the entity identified in 'Name of organisation that is the beneficial owner' is a corporation, enter the country of incorporation. If it is another type of entity, enter the country under whose laws the entity is created, organised, or governed.</p> <p><b>Permanent residence address:</b> Enter the permanent residence address of the entity identified in 'Name of organisation that is the beneficial owner'. The permanent residence address is the address in the country/jurisdiction where the entity claims to be a resident for purposes of that country's income tax. Do not provide the address of a financial institution (unless you are a financial institution providing your own address), a post office box, or an address used solely for mailing purposes unless it is the only address you use and it appears in your organisational documents (that is, your registered address). If you do not have a tax residence in any country, the permanent residence address is where you maintain your principal office.</p> <p><b>Tax Identification Number (if applicable):</b> If the entity's country of residence for tax purposes has issued the entity with a TIN, enter it here.</p>	
<b>Part II</b>	<b>Financial Institutions</b>
<p><b>Certify FATCA status:</b> If the entity is a non-U.S. financial institution, check the one box that applies. If the entity is a non-financial entity, Part III should instead be completed. By checking a box, the entity is representing that it qualifies for the classification indicated. The checked box must represent the entity's FATCA status (Chapter 4) as defined in the FATCA provisions.</p> <p><b>Other FFI:</b> If the entity's FATCA status (Chapter 4) is not listed in A-D, check E and provide a valid Form W-8.</p> <p><b>Global Intermediary Identification Number:</b> If the entity is a Participating FFI, Reporting Model 1 FFI, or Reporting Model 2 FFI, then the entity is required to enter its GIIN (with regards to its country of tax residence).</p>	
<b>Part III</b>	<b>Non-Financial Entities</b>
<p><b>Certify FATCA status:</b> If the entity is a non-financial entity, check the one box that applies. If the entity is a financial institution, Part II should instead be completed. By checking a box, the entity is representing that it qualifies for the classification indicated. The checked box must represent the entity's FATCA status (Chapter 4) as defined in the FATCA provisions.</p> <p><b>Other Non-Financial Entities:</b> If the entity's FATCA status (Chapter 4) is not listed in F-K, check L or M and provide a valid Form W-8BEN-E.</p>	
<b>Certification</b>	
<p><b>Signature, Print Name, Date:</b> Form must be signed and dated by an authorised representative or officer of the entity. By signing the form, the authorised representative, officer, or agent of the entity also agrees to provide a new form within 30 days following a change in circumstances affecting the correctness of the form.</p> <p><b>Capacity:</b> An authorised representative or officer must check the box to certify that he/she has the legal capacity to sign for the entity identified in Part I that is the beneficial owner of the income. If this form is completed by an agent acting under a duly authorised power of attorney, the form must be accompanied by the power of attorney in proper form or a copy thereof specifically authorising the agent to represent the principal in making, executing, and presenting the form.</p>	

Definitions
<ul style="list-style-type: none"> <li>• <b>Account Holder:</b> An account holder is generally the person listed or identified as the holder or owner of a financial account. For example, if a partnership is listed as the holder or owner of a financial account, then the partnership is the account holder, rather than the partners of the partnership. However, an account that is held by a disregarded entity (other than a disregarded entity treated as an FFI for FATCA purposes) is treated as held by the entity's single owner.</li> <li>• <b>Entity:</b> An organisation, corporation, public sector entity, or business which is not a natural person or sole proprietor.</li> <li>• <b>Foreign Account Tax Compliance Act (FATCA):</b> Provisions enacted into law by the U.S. in March 2010 to target non-compliance by U.S. taxpayers using non-U.S. accounts. FATCA requires Foreign Financial Institutions (FFI) to report to the IRS information about financial accounts held by U.S. taxpayers, or by foreign entities in which U.S. taxpayers hold a substantial ownership interest. As used in this document, the term FATCA also includes provisions legislated or regulated by a non-U.S. government pursuant to an IGA (see definition of Intergovernmental Agreement, below).</li> <li>• <b>Foreign Financial Institution (FFI):</b> A non-U.S. entity that is a financial institution.</li> <li>• <b>Foreign:</b> Non-U.S.</li> <li>• <b>Intergovernmental Agreement (IGA):</b> A bilateral agreement signed between the U.S. government and a foreign government regarding the implementation of FATCA. Broadly, these IGAs are categorised as either Model 1 or Model 2.</li> <li>• <b>Internal Revenue Service (IRS):</b> The U.S. tax collection agency, which administers the U.S. Internal Revenue Code.</li> <li>• <b>Non-Financial Foreign Entity (NFFE):</b> A non-U.S. entity that is not a financial institution.</li> <li>• <b>Non-Participating FFI (NPFFI):</b> A FFI that is not a Participating FFI, Deemed-Compliant FFI, or exempt beneficial owner.</li> <li>• <b>Participating FFI:</b> A participating FFI is an FFI that has agreed to comply with the terms of a FFI agreement with respect to all branches of the FFI, other than a branch that is a reporting Model 1 FFI or a U.S. branch. The term participating FFI also includes a reporting Model 2 FFI and a QI branch of a U.S. financial institution unless such branch is a reporting Model 1 FFI.</li> <li>• <b>Passive Income:</b> Sources of income that could include but are not limited to the following: <ul style="list-style-type: none"> <li>• Rent</li> <li>• Royalties</li> <li>• Any property income</li> <li>• Dividends</li> <li>• Interest</li> </ul> </li> <li>• <b>Reporting Model 1 FFI:</b> A non-U.S. financial institution in a Model 1 IGA jurisdiction that performs account reporting to the jurisdiction's government.</li> <li>• <b>Reporting Model 2 FFI:</b> A non-U.S. financial institution in a Model 2 IGA jurisdiction that has entered into an FFI agreement.</li> <li>• <b>Sole Proprietor:</b> Generally, an unincorporated business owned solely by an individual (natural person).</li> <li>• <b>Tax Identification Number (TIN):</b> 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.</li> <li>• <b>U.S. Person:</b> Refers to both individual U.S. residents, citizens and residents (including permanent residents) and entities. With respect to entities, a U.S. Person is a corporation, trust, or estate or partnership that is incorporated, organised, established or formed in the U.S. respectively.</li> </ul>