



FOREIGN ACCOUNT TAX COMPLIANCE ACT ("FATCA") AND COMMON REPORTING STANDARD ("CRS") SELF-CERTIFICATION FORM

FATCA

FATCA is being implemented through a combination of U.S. Treasury Regulations and government-to-government agreements (also known as Intergovernmental Agreements or IGAs) which requires Financial Institutions outside the U.S. to provide information regarding their customers who are U.S. Persons to the U.S. Internal Revenue Service ("U.S. IRS").

Ailman Asset Management Sdn Bhd ("Ailman") and its related companies and affiliates are subject to and required to, or have agreed to comply with FATCA ("FATCA Reporting Requirement"). In view of this, Ailman is required to collect information about each of its customers under the FATCA Reporting Requirement. If you are an entity which is a U.S. Person or a Passive Non-Financial Foreign Entity with Controlling Person(s) which is a U.S. Person, we may need to give the Inland Revenue Board of Malaysia ("IRBM") your identification and account information, which may then be shared with the U.S. IRS.

CRS

Under the OECD CRS, governments agree to exchange information automatically with one another on tax residents maintaining financial accounts in each other's jurisdictions. Income Tax (Automatic Exchange of Financial Account Information) Rules 2016 ("CRS Rules") issued by the Ministry of Finance Malaysia on 19 December 2016 which came into operation on 1 January 2017 requires every Reporting Financial Institution to identify Reportable Account maintained by the Reporting Financial Institution by applying the due diligence procedures as specified in the OECD CRS.

Ailman and its related companies and affiliates are required to comply with the CRS Rules ("CRS Reporting Requirement"). In view of this, Ailman is required to collect information about your tax residence(s) under applicable tax regulations as well as your entity's classification under the CRS. If your organisation is a tax resident of a Participating Jurisdiction(s) or if your organisation is a Passive Non-Financial Entity with Controlling Person(s) which is a tax resident of a CRS Participating Jurisdiction, we may need to give your identification and account information to the IRBM, which in turn may be shared with other tax authorities of the respective CRS Participating Jurisdiction(s).

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if your organisation is resident in the jurisdiction on the following website:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

Type of Entity	Relevant Section(s)
Financial Institution	Section 1, 2, 3 and 5 (if applicable)
Non-Financial Institution (Active)	Section 1, 2 and 4
Non-Financial Institution (Passive)	Section 1, 2, 4 and 5 and Self-Certification Form for Controlling Person(s)
Sole Proprietorship owned by Individual	Please complete Self-Certification Form for Individual

It is important for you to provide us with complete and accurate information in this form. If your circumstances change and any of the information provided in this form becomes incorrect please let us know immediately and provide an updated Self-Certification.

If you have any questions on how to determine your tax resident status, please consult a professional tax adviser as we are not allowed to give tax advice.

IMPORTANT:

PLEASE COMPLETE IN **CAPITAL LETTERS** AND **BLACK INK** ONLY, AND TICK ☒ WHERE APPLICABLE. ANY ALTERATIONS MADE MUST BE COUNTERSIGNED.

1. DETAILS OF CORPORATION

Name of Entity / Corporation (as per Certificate of Incorporation)

Certificate of Incorporation No.

Country of Incorporation

2. TAX RESIDENCY

Please complete the following table indicating (i) where the entity / corporation identified above is a tax resident and (ii) the entity / corporation's TIN for each country / Reportable Jurisdiction indicated.

If the entity / corporation is not tax resident in any country / jurisdiction (e.g. because it is fiscally transparent), please indicate that on line 1 in the following table and provide the place of effective management or jurisdiction in which its principal office is located.

Country / Jurisdiction of Tax Residence(s)	TIN	If no TIN is available, please tick ☒ one the appropriate reason	If Reason B is selected, explain why TIN is not available
		☐ A ☐ B ☐ C	
		☐ A ☐ B ☐ C	

IMPORTANT: If the entity or corporation is a tax resident in more than the countries / jurisdictions stated above, please use a separate sheet.

Reason A - The country / jurisdiction where the Account Holder is resident does not issue TINs to its residents.

Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN if you have selected this reason)

Reason C - No TIN required. (Only select this reason if the domestic law of the relevant jurisdiction does not require collection of the TIN issued by such jurisdiction)

3. FOR FINANCIAL INSTITUTIONS ONLY

FATCA Status

Please complete (a) and (b) as appropriate.

(a) Please provide your Global Intermediary Identification Number ("GIIN"):

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Select whichever applicable to you: ☐ Participating FFI ☐ Registered Deemed Compliant FFI ☐ Sponsor FFI ☐

Sponsor's Name:

(b) If unable to provide GIIN, please tick the reason why your organisation does not have a GIIN:

- (i) It is an Exempt Beneficial Owner ☐
 - (ii) It is a Certified Deemed Compliant Financial Institution ("DCFFI") ☐
 - (ii) It is an Owner Documented Foreign Financial Institution ("ODFFI") ☐
 - (iv) It is a Non-Participating Foreign Financial Institution ("NPFFI") ☐
 - (v) Others, please state: _____

For description of RDCFFI, DCFFI, ODFFI, NPFFI and EBO, please refer to “Definition” below.

CRS Status

Please confirm if your company is (Select one only):

- | | |
|--------------------------|---|
| ☐ | An Investment Entity. |
| ☐ | Depository Institution, Custodial Institution, or Specified Insurance Company. |
| ☐ | *An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution. |

*If you have selected this item, please complete Section 5 (Controlling Person) in this form; complete and submit the "FATCA & CRS Self-Certification Forms for Controlling Person(s)" for each of the Controlling Person and provide a copy of the NRIC / Passport / Other for each Controlling Person.

4. FOR NON-FINANCIAL INSTITUTIONS ONLY

Please confirm if your company is (*Select one only*):

(i) Active Non-Financial Institution	FATCA Status	CRS Status
☐ The shares / stock of the entity is regularly traded on Bursa Malaysia and / or other established securities market(s) (i.e. a public listed entity).	Active NFFE	Active NFE
☐ A related entity of an entity of which its shares / stock is regularly traded on Bursa Malaysia and / or other established securities market(s). Please provide the related public listed entity's name: 	Active NFFE	Active NFE
☐ A Government Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing.	Active NFFE	Active NFE
☐ An entity of which its gross income derives mainly from its core business activity (i.e. 50% or more of the entity's gross income and 50% or more of its assets are not assets held for the production of passive income).	Active NFFE	Active NFE

(ii) Passive Non-Financial Institution	FATCA Status	CRS Status
☐ 'An entity of which its gross income mainly consist of passive income (i.e. more than 50% of the entity's gross income is passive income and more than 50% of its assets are held for the production of passive income).	Passive NFFE	Passive NFE

*If you have selected this item, please complete Section 5 (Controlling Person).

5. CONTROLLING PERSON(S)

a) Please provide the names of the Controlling Person(s) ("CP"):

	Full name (according to NRIC / Passport / Other)
CP 1	
CP 2	
CP 3	

b) Each Controlling Person is required to submit a copy of the "FATCA and CRS Self-Certification Form for Controlling Person(s)", and

c) Provide a copy of NRIC / Passport / Other for each CP.

DECLARATION AND SIGNATURE(S) OF THE ENTITY / CORPORATION

Under the penalties of perjury, I / We declare that we have examined the information on this form and to the best of my / our knowledge and belief it is true, correct and complete.

I / We certify that I / we have the capacity to sign for the entity / corporation.

I / We acknowledge that AIIMAN may be obliged to comply with or choose to have regard to, observe or fulfil the laws, regulations, orders, guidelines, codes, market standards, good practices, requests, requirements, or expectations of or agreements with public, judicial, taxation, governmental and other regulatory authorities or self-regulatory bodies in various countries / jurisdictions which include FATCA and CRS, to disclose the information to the tax authorities of the country / jurisdiction in which the account(s) is / are maintained and exchanged with tax authorities of another country / jurisdiction or countries / jurisdictions in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I / We hereby irrevocably and unconditionally warrant and represent to AIIMAN that, AIIMAN shall have the right to provide personal data and information provided to AIIMAN by me / us and / or acquired by AIIMAN from the public domain, as well as personal data that arises as a result of the provision of services to me / us, to any governmental authorities, regulatory bodies, and / or any other relevant person(s) in respect of the Reporting Requirements.

I / We hereby acknowledge and agree that such disclosures may involve the transfer of personal data outside of Malaysia and that such disclosures may include but is not limited to any information relating to, arising from, and / or in connection with the provision of the services which we have requested, and my investments with AIIMAN.

I / We undertake to advise the AIIMAN within 30 days of any change in circumstances that causes the information contained herein to become incorrect or incomplete and to provide AIIMAN a suitably updated Self-Certification form within 30 days of such change in circumstances.

Signature of Authorised Signatory

Name:

Date:

Signature of Authorised Signatory

Name:

Date:

Affix Seal or
Company Stamp Here

DEFINITIONS

ACCOUNT HOLDER

“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 or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account. For example, in the case of a parent / child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

CENTRAL BANK

“Central Bank” means an institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

CUSTODIAL INSTITUTION

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

CONTROL

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be natural person(s) who exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.

CONTROLLING PERSON(S)

“Controlling Persons” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust. Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, Controlling Person(s) means persons in equivalent or similar positions.

DCFFI

Certified Deemed Compliant Foreign Financial Institution (“DCFFI”) includes non-registering local bank, FFI with low value accounts, sponsored closely held investment vehicles, or limited debt investment securities.

DEPOSITORY INSTITUTION

“Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

EBO

Exempt beneficial owner (“EBO”) includes a foreign government, a government of a U.S. possession, an international organisation, a central bank of issue, a retirement fund or an entity wholly owned by an exempt beneficial owner.

ENTITY

The term “Entity” means a legal person or a legal arrangement, such as a corporation, partnership, trust or foundation.

FINANCIAL ACCOUNT

“Financial Account” is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Account; Equity and debt interest in certain Investment entities; Cash value Insurance Contracts; and Annuity Contracts.

FINANCIAL INSTITUTION

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

GOVERNMENTAL ENTITY

“Governmental Entity” means the government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing (each, a “Governmental Entity”).

INTERNATIONAL ORGANISATION

“International Organisation” means any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

INVESTMENT ENTITY

“Investment Entity” includes two types of Entities:

- (i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - (a) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.): foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - (b) individual and collective portfolio management; or
 - (c) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. Such activities or operations do not include rendering non-binding investment advice to a customer.
- (ii) the second type of “Investment Entity” (Investment Entity managed by another Financial Institution) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

INVESTMENT ENTITY LOCATED IN A NON-PARTICIPATING JURISDICTION AND MANAGED BY ANOTHER FINANCIAL INSTITUTION

The term “Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

DEFINITIONS

INVESTMENT ENTITY MANAGED BY ANOTHER FINANCIAL INSTITUTION

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’. An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFE or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

NON-FINANCIAL ENTITY (“NFE”)

An “NFE” is any Entity that is not a Financial Institution.

NON-PARTICIPATING FOREIGN FINANCIAL INSTITUTION (“NPFFI”)

An “NPFFI” means a non-participating FFI, as that term is defined in relevant U.S. Treasury Regulations, but does not include a Malaysian Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution treated as a Nonparticipating FFI pursuant to provisions in an agreement between U.S. and Malaysia (where available).

ODCFFI

Owner-Documented Foreign Financial Institution (“ODCFFI”) includes an FFI that meets certain specified requirements, including (i) the FFI must be an FFI solely because it is an investment entity, (ii) generally, the FFI’s withholding agent must be a U.S. financial institution or participating FFI, (iii) the withholding agent must agree to satisfy the FFI’s reporting requirements with respect to any specified U.S. persons who hold an interest in the FFI, and (iv) the FFI must provide its withholding agent with certain specified information, including a withholding certification identifying the FFI as an owner-documented FFI that is not acting as an intermediary.

OECD

OECD is the “Organisation for Economic Co-operation and Development”.

PARTICIPATING JURISDICTION

Participating jurisdiction means a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information specified in Section I of the CRS, and (ii) which is identified in a published list.

PASSIVE INCOME

“Passive income” would generally be considered to include the portion of gross income that consists of dividends, interest, income equivalent to interest, rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE, annuities; the excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously, the excess of gains over losses from transactions (including futures, forwards, options, and similar transactions) in any Financial Assets, the excess of foreign currency gains over foreign currency losses, net income from swaps; or amounts received under Cash Value Insurance Contracts.

PASSIVE NFE

Under CRS, a “Passive NFE” means any NFE that is not Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

RDCFFI

Registered Deemed Compliant Foreign Financial Institution (“RDCFFI”) includes local FFI, non-reporting member of PFFI groups, qualified collective investment vehicles, restricted funds, qualified credit card issuers, sponsored investment entities, and controlled foreign corporations.

RELATED ENTITY

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

REPORTABLE ACCOUNT

“Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more controlling Persons that is a Reportable Person.

REPORTABLE PERSON

“Reportable Person” means a Reportable Jurisdiction Person other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a Related Entity of a corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution.

REPORTABLE JURISDICTION

“Reportable Jurisdiction” means a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the information specified in Section I of the CRS, and (ii) which is identified in a published list.

REPORTABLE JURISDICTION PERSON

“Reportable Jurisdiction Person” means an individual or Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a Reportable Jurisdiction. For this purpose, an Entity such as a partnership, limited liability partnership, or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.

SPECIFIED INSURANCE COMPANY

The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

SUBSTANTIAL U.S. SHAREHOLDERS

“Substantial U.S. shareholders” includes any “specified U.S. person” owning 10% or more, directly or indirectly, of control of or ownership in the applicant.

TIN (including “functional equivalent”)

The term “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 or an Entity and used to identify the individual Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business / company registration code / number.

Note: The above definitions are obtained from the CRS for Automatic Exchange of Financial Account Information and / or the FATCA which may be subject to change from time to time. AIIMAN and its affiliates do not assume responsibility to update the above definitions.