

Tax Residency Self-Certification Form – ENTITY

税务居民自我认证表—企业实体客户

Account Number(s) 帐号: _____

Instructions 说明:

1. Please fill in this form where you need to self-certify on behalf of an entity account holder.
如您需代表企业实体帐户持有人进行自我声明，请填写本表。
2. Please indicate what capacity you are signing in Part 4. 請在第 4 部分中表明您進行簽署的身分。
3. **Please complete Parts 1-3 in BLOCK CAPITALS. Fields marked with an asterisk (*) are mandatory unless not applicable.** If space provided is insufficient, continue on additional sheet(s).
請以英文大写字母填具第 1 及 2 部分。除非不适用，否则标示星号(*)者为必须填写的项目。如提供的栏位不足，请使用额外页面接续填写。
4. You can find summaries of key defined terms in the Key Definition section below.
您可于下列主要术语定义部分瞭解主要定义术语的简要内容。
5. If the account holder is a tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form and you are required to fill in an IRS W-9 form, which can be downloaded from the U.S. Internal Revenue Service Forms: <https://www.irs.gov/businesses/corporations/fatca-related-forms>
如帐户持有人为美国法下税务居民，您应在本表表明帐户持有人为美国税务居民，且您必须填具 IRS W-9 表，该表可于美国 IRS 网站下载(<https://www.irs.gov/businesses/corporations/fatca-related-forms>)。
6. If there is any change to the account holder’s tax residency status, please inform us and provide an updated form within 30 days.
如帐户持有人的税务居民身分状态有任何变动，请于30日内通知我们并提供更新后的表单。
7. As a financial institution, we are not allowed to give tax advice. If you have any questions about determining the account holder’s tax residency status, please consult a professional tax advisor or visit the following OECD and IRAS websites for more details:
作为一间金融机构，我们不得提供税务建议。如果您对于帐户持有人的税务居民身分有任何疑问，请谘询专业税务顾问或造访以下OECD 及IRAS 网址以了解更多信息:
<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>
<https://www.iras.gov.sg/IRASHome/Quick-Links/International-Tax/Common-Reporting-Standard--CRS/>

Part 1 – Identification of Entity Account Holder

第 1 部分 – 企业实体帐户持有人的身分辨识资料

- A. Legal Name of Entity or Branch*** _____
企业实体或分支机构的法定名称
- B. Country of Incorporation or Organisation** _____
企业实体成立所在国家/地区
- C. Current Residence Address 现居地址**
- Line 1*第 1 行 (e.g. Apt/Suite Name, Number, Street 公寓套房名称/房号/街道) _____
- Line 2*第 2 行 (e.g. Town/City/Province/County/State 镇/城市/省/州) _____
- Country*国家 _____
- Postal Code/ZIP Code (if any)*邮政编码/邮递区号码(如有) _____
- D. Mailing Address: (complete if different to the address shown in above Section C) 通讯地址(如与上述 C 不同，填写此栏)**
- Line 1*第 1 行 (e.g. Apt/Suite Name, Number, Street 公寓套房名称/房号/街道) _____
- Line 2*第 2 行 (e.g. Town/City/Province/County/State 镇/城市/省/州) _____
- Country*国家 _____
- Postal Code/ZIP Code (if any)*邮政编码/邮递区号码(如有) _____

Part 2 – Entity Type

第 2 部分 – 企业实体类别

(Please provide the account holder's status by ticking one of the following boxes 请在下方的适当方格内打勾)

- (a) Financial Institution - Investment Entity 金融机构 - 投资实体
- An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution
位于非参与管辖区域并且由另一金融机构所管理的投资实体

Please indicate the name of all Controlling Person(s) of the account holder: 请载明帐户持有人的所有控制人士

Each Controlling Person is required to complete "Controlling Person Tax Residency Self-Certification Form", which is available upon request. 每一控制人士均必须填写"控制人士税务居民自我认证表" (依请求提供)

- Other Investment Entity 其他投资实体

- (b) Financial Institution - Depository Institution, Custodial Institution or Specified Insurance Company

金融机构 - 存託机构, 保管机构或特定保险公司

If you have ticked (a) or (b) above, please provide, if any, the account holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes. 如您勾选上述(a)或(b), 请提供帐户持有人的基于 FATCA 目的取得的全球中介识别码(GIIN)(如有) GIIN: _____

- (c) Active NFE - a corporation the stock of which is regularly traded on an Established Securities Market or a corporation which is a Related Entity of such a corporation

积极非金融机构- 公司股票经常于具规模的证券市场中交易, 或公司属于此类公司的关联公司

Please indicate the name of the Established Securities Market 请载明显具规模的证券市场名称: _____

Please indicate the name of the regularly traded corporation if you are a Related Entity of such a corporation 如您属于此类股票经常于具规模的证券市场中交易的公司的关联公司, 请载明此公司的名称: _____

- (d) Active NFE - a government entity or central bank 积极非金融机构 - 政府组织或中央银行

- (e) Active NFE - an international organisation 积极非金融机构 - 国际组织

- (f) Active NFE - other than (c)-(e) (for example a start-up NFE or a non-profit NFE) 积极非金融机构 - 除(c) - (e)以外的组织 (例如: 新创非金融机构或非营利非金融机构)

- (e) Passive NFE 消极非金融机构

Please indicate the name of all Controlling Person(s) of the account holder: 请载明帐户持有人的所有控制人士

Each Controlling Person is required to complete "Controlling Person Tax Residency Self-Certification Form", which is available upon request. 每一控制人士均必须填写"控制人士税务居民自我认证表" (依请求提供)

Part 3 – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number ("TIN")

第 3 部分 – 税务居民所属国家/管辖区域及税务居民辨识号码或相当号码 ("TIN")

Please complete the following table indicating (i) where the account holder is tax resident and (ii) the account holder's TIN for each country/jurisdiction indicated. Please indicate **all** countries/jurisdictions (including Singapore and US, if applicable). If the account holder is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 in the table below and provide its place of effective management or jurisdiction in which its principal office is located.

请於下方表格载明(i)帐户持有人的税务居民所属国家/管辖区域, 以及(ii)在每一国家/管辖区域的 TIN。请载明所有国家/管辖区域(如有适用, 包含新加坡及美国)。如帐户持有人并非任何国家/管辖区域的税务居民(例如: 因为它的财务透明), 请在下方表格第一行载明并且提供帐户持有人有效管理的所在地或其主要办公处所的管辖区域。

If the account holder is a tax resident of Singapore, the TIN is the Unique Entity Number ("UEN"), the Income Tax Reference Number ("ITR"), or the Tax Reference Number assigned by IRAS ("ASGD").

如果帐户持有人为新加坡税务居民, TIN 即为 UEN, ITR 或 ASGD 号码。

If a TIN is unavailable, please provide the appropriate reason A, B or C where indicated below:

如果无法提供 TIN, 请依下述注明相关理由:

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

原因 A - 帐户持有人所属的该国家/管辖区域并未核发 TIN 予其居民

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 in the below table if you have selected this reason).

原因 B - 帐户持有人无法取得 TIN 或相当号码 (如选择此原因, 请说明为何无法取得)

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

原因 C - 不需要 TIN (只有相关国家/管辖区域的国内法律不要求收集 TIN 时才能选择此原因)

Country/Jurisdiction of tax residence 税务居民所属国家/管辖区域	TIN	If no TIN available, enter Reason A, B or C 如果未提供 TIN, 填写原因 A, B 或 C	Explain why you are unable to obtain a TIN if you selected Reason B 如果选择原因 B, 请说明为何无法取得 TIN
1			
2			
3			
4			
5			

Part 4 – Declarations and Signature*

第 4 部分 – 声明及签署

I/We understand that the information contained herein is covered by the full provisions of the terms and conditions governing the account holder(s)'s relationship with KGI setting out how KGI may use and share the information supplied by me/us.

本人/本司瞭解此处提供的信息适用于帐户持有人与 KGI 之间有关 KGI 如何使用并分享本人/本司所提供信息的所有条款约定。

I/We acknowledge that the information contained herein and information regarding the account holder(s) and any reportable account(s) may be provided to the tax authorities 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(s) may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

本人/本司确认此处提供的信息以及有关帐户持有人及应申请帐户的信息可能会提供给本帐户所在的税务机关, 并依据政府间就金融帐户信息交换有关的约定, 与帐户持有人为税务居民的其他国家/管辖区域的税务机关进行交换。

I/We understand that it is an offense under applicable Singapore laws to knowingly provide false or misleading information regarding tax residency status and that such offense is punishable with a fine and/or imprisonment. I/We hereby declare and confirm that the information given and the statements made herein are, to the best of my/our knowledge and belief, correct and complete. I certify that I am authorised to sign for the account holder of all the account(s) to which this form relates.

本人/本司瞭解故意提供错误或令人误导的有关税务居民身份的信息违反相关新加坡法律, 得处以罚款及/或有期徒刑。本人/本司在此声明并确认所提供的信息及此处所为的陈述, 依本人/本司尽力所知及所信, 确属正确及完整。本人声明已获本表相关帐户持有人授权就本表相关所有帐户代表签署。

I/We undertake to advise KGI of any change in circumstances which affects the tax residency status of the entity identified in Part 1 or causes the information contained herein to become incorrect or incomplete, and to provide KGI with a suitably updated self-certification form within 30 days of such change in circumstances.

本人/本司承诺通知 KGI 任何影响第 1 部分所载的企业实体的税务居民身份或导致此处提供的信息成为不正确或不完整的情事变更, 并且在发生此情事变更 30 日内, 提供 KGI 妥适更新后的自我认证表。

Signature 签署: _____	Capacity 身分: _____
Print name 正楷姓名: _____	(e.g. director or authorised signatory of a company, partner of a partnership, Trustee of trust. If signing under a power of attorney, please also attach a certified copy of the power of attorney) 例如: 公司董事或授权签署人, 合伙人, 信託人。如果你是以受权人身分签署, 请附上授权书的核证副本。
Date 日期: _____	

Key Definitions

“Active NFE”: Any NFE (being an entity that is not a Financial Institution (FI)) that meets any of the following criteria below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs

An entity will be classified as Active NFE if it meets any of the following criteria:

- a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE 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 NFE is regularly traded on an Established Securities Market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an Established Securities Market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE 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 Entity does not qualify for this status if the Entity 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;
- e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE 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; or
- h) the NFE meets all of the following requirements (a “non-profit NFE”):
 - 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 organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation 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 NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE 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 NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

- v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

“Controlling Person(s)”: 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.

“Custodial Institution”: any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where 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.

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

“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:
- 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;
 - Individual and collective portfolio management; or
 - 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”: 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.

“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, NFEs 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.

“Established Securities Market”: An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.

“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”: 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 Jurisdiction”: a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

“Reportable Jurisdiction Person”: an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) – by reference to local laws in the country where the Entity is established, incorporated or managed. 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. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

“Reportable Person”: a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organisation;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE's.)

“Specified Insurance Company”: 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.