

**Relationship Form 開戶表格**  
**For Companies, Partnership, Unincorporated Associations and Trusts**  
公司, 合作夥伴 社團/組織及信託

Instructions 說明

- Please ensure that all fields are filled in and no field is left blank (please strike out or mark N/A if not applicable)  
請確保所有資料都必須填寫,請勿留空(請刪去不適用者或填上 N/A)。
- Please note that incomplete forms may not be processed or may lead to delays.  
資料不全的表格將不獲受理或引致延誤。
- Please complete this form in English only. The English text of this form is the governing version and shall prevail if there is any discrepancy between the English version and the Chinese version.  
請以英文填寫此表格。本表格以英文版為準,如英文和中文文本有所差異,將以英文版本為準。
- Please complete in BLOCK LETTERS and tick (✓) where applicable  
請以正楷填寫並在適當地方加上剔號(P)。
- For partnerships, please submit an Authorisation Letter signed by all partners.  
適用於合夥人戶口 請提交已由全體合夥人簽署之授權書。

FOR BANK USE ONLY 銀行專用

Customer ID No. :   
客戶編號

Hong Kong Branch (8990)  
香港分行

Account Information on the Applicant (must be completed) 開戶申請資料(必須填寫)

APPLICANT INFORMATION 申請人資料

<p>Type of Entity 實體類型</p> <p><input type="checkbox"/> Private Limited Company 私營有限公司      <input type="checkbox"/> Partnership 合夥戶口      <input type="checkbox"/> Sole Proprietorship 獨資經營</p> <p><input type="checkbox"/> Public Limited Company 上市有限公司      <input type="checkbox"/> Trust other than Bare Trust 信託, 被動信託以外      <input type="checkbox"/> Non-Bank Financial Institution 非銀行金融機構</p> <p><input type="checkbox"/> Other (Please specify) 其他(請註明)</p>			
<p>Business Identification Document Details 業務證明文件詳情</p> <p>Type 種類: <input type="checkbox"/> Certificate of Incorporation 公司註冊證書      Number 編號 _____</p> <p><input type="checkbox"/> Business Registration Certificate (or equivalent) 證書(或同等資格)      Number 編號 _____</p> <p><input type="checkbox"/> Other 其他 _____      Number 編號 _____</p>		<p>Date of Establishment (Limited Company: Mandatory, Others: Optional) 成立日期 有限公司: 必須填寫, 其他: 可選擇不填寫)</p> <p>_____ Day 日      _____ Month 月      _____ Year 年</p>	
<p>Permanent Account Number 永久賬號</p> <p><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/></p> <p>"Mandatory in case the account holder holds Permanent Account Number (PAN) issued by Indian taxation authorities in its name or in the name of any branch or any other office located in India". 法定賬戶持有人持有永久賬號 (PAN) 由印度稅務機關頒發或以分支機構的名義或以其他任何印度當地辦公室的名義。</p>			
Registered Name in English 英文註冊名稱			
Registered Name in Chinese 中文註冊名稱			
<p>Nature of Business / Industry 業務/ 行業性質</p> <p><input type="checkbox"/> Trade 貿易      <input type="checkbox"/> Services 服務業      <input type="checkbox"/> Manufacturing 製造業      <input type="checkbox"/> Project 項目</p> <p><input type="checkbox"/> Others 其他 (Please specify 請註明: _____)</p>			
Country of Registration 註冊國家		<p>Type of Issued Shares (for Limited Company Only) 已發行股份類別(只適用於有限公司)</p> <p><input type="checkbox"/> Registered Shares      <input type="checkbox"/> Bearer Shares</p>	
Name of the Parent Company 母公司名稱		<p>Annual Business Turnover 年度營業額</p> <p>Currency 貨幣: _____      Amount 金額: _____</p>	
Nature of Products / Services Offered 產品性質/所提供服務		Years of Experience in Business 業務經驗	
<p>Top 3 sales / revenue locations 銷售/收益地区前3名</p> <p>1. _____</p> <p>2. _____</p> <p>3. _____</p>		<p>Top 3 purchase locations 购买地区前3名</p> <p>1. _____</p> <p>2. _____</p> <p>3. _____</p>	
<p>Purpose of Opening Account 開戶目的</p> <p><input type="checkbox"/> Current Account /Savings Account /Fixed Deposit 往來戶口/儲蓄戶口/定期存款      <input type="checkbox"/> Loan Account 貸款戶口</p> <p><input type="checkbox"/> Investment 投資      <input type="checkbox"/> Inter Company Settlement 公司間結算</p> <p><input type="checkbox"/> Trade Finance Linked 与贸易金融相关      <input type="checkbox"/> Other 其他</p>		<p>Expected Source of Funds Passing Through the Account 預期通過 戶的資金來源</p> <p><input type="checkbox"/> Business Owner 從企業擁有人      <input type="checkbox"/> Business Revenues 商业收益</p> <p><input type="checkbox"/> Return of Investment 投資回報      <input type="checkbox"/> Other 其他</p>	
		Country of Source of Funds 資金來源國家	
<p>Already existing relationship with ICICI Bank 現有與ICICI銀行關係</p> <p><input type="radio"/> Yes 有(Country 國家 _____ Relationship 關係 _____)</p> <p><input type="radio"/> No 沒有</p>			

## CONTACT INFORMATION 聯絡資料

**Authorized Email IDs for sending and receiving instruction for accounts maintained with ICICI Bank Limited, Hong Kong branch**

Customer id \_\_\_\_\_ (To be mentioned only for existing accounts)

Account No. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (To be mentioned only for existing accounts)

*(Please specify the account numbers for which statement is required (currency wise). If Account number is not mentioned, statements will be send to all active accounts)*

This service request form will supersede previous requests (if any) and earlier records (if any) will be replaced with this request.

Request you to please update the following email IDs for sending and reciving communication and send account statement to the below email IDs in the following frequency.

Daily  Weekly  Monthly (only one option)

Sr. No.	Contact Person	Email ID	Contact Number	Advices & SWIFT Copies (T) Please tick**	Bank Account Statement (E) Please tick**
1*					
2					
3					
4					
5					
6					
7					
8					
9					
10					

We undertake to update you immediately of any changes to the email addresses and contacts at our end. We understand and agree that you shall be acting on instructions received through email in accordance with your internal policies only and may specify additional requirements/safeguards prior to acting on any such instructions, with or without notice to us. We further agree and acknowledge that you would act on instructions through email only subject to receipt of the same by your relevant officials and we shall not hold you responsible in any manner whatsoever for any delays or non-receipt of emails due to technical failures, including any such errors or issues with your internet systems.

For <Company Name>

Authorized Signatory

Name:

Date:

**Please Note:\***

\* This email id will be treated as the primary email id for your Corporate at Customer ID level. All customer communications and system generated communications from Bank will be sent by default to this email id only.

\*\* Maximum 5 email ids can only be registered for each service.

## APPLICANT INFORMATION (CONTINUED) 申請人資料 (續)

Expected Account Turnover per annum and No. of Transactions 預計每年帳戶營業額及交易數量

Currency 貨幣: \_\_\_\_\_ Amount 金額: \_\_\_\_\_ No. of transactions 交易數量: \_\_\_\_\_

### Registered Address 登記地址

Room / Flat 室	_____	Floor 層	_____	Block 座	_____
Name of Building 大廈名稱	_____				
Name of Estate 屋苑名稱	_____				
Number and Name of Street/ Road 街道/道路號碼名稱	_____				
District 地區	_____	*Hong Kong 香港/Kowloon 九龍/New Territories 新界			
Country and Postal Code 國家及郵編 (For Overseas Address Only 只適用於海外地址)	_____				

### Business Address 公司地址

Room / Flat 室	_____	Floor 層	_____	Block 座	_____
Name of Building 大廈名稱	_____				
Name of Estate 屋苑名稱	_____				
Number and Name of Street/ Road 街道/道路號碼名稱	_____				
District 地區	_____	*Hong Kong 香港/Kowloon 九龍/New Territories 新界			
Country and Postal Code 國家及郵編 (For Overseas Address Only 只適用於海外地址)	_____				

### Correspondence and Statements to be sent to 通訊及帳單郵寄至

Business Address 公司地址       Registered Address 登記地址

Other (please specify) 其他 (請註明) \_\_\_\_\_

## CONTACT INFORMATION 聯絡資料

### Office Number\* 公司聯絡號碼\*

1.	_____	_____	_____
	Telephone 辦公室	Mobile 手提電話	FAX No 傳真
2.	_____	_____	_____
	Telephone 辦公室	Mobile 手提電話	FAX No 傳真

### Email Address\* 電郵地址\*

## OTHER 其他

Has/Have any of Account Holder(s) ever been refused a banking relationship by another bank?

任何帳戶持有人有否曾被其他銀行拒絕開戶?

Yes 有       No 沒有

Yes (if yes, please provide details) 有 (請提供詳細資料)

Is any individual under the Account (or any person or company related to him/her) a "politically exposed person"?

帳戶持有人是否被定義為現行或曾經擔任重要公職如國家領袖?

Yes 有       No 沒有

Yes (if yes, please provide details) 有 (請提供詳細資料)





## AUTHORISED SIGNATORIES 授權簽署人

1.          Signature 簽署 Full Name 全名	2.          Signature 簽署 Full Name 全名
3.          Signature 簽署 Full Name 全名	4.          Signature 簽署 Full Name 全名
5.          Signature 簽署 Full Name 全名	6.          Signature 簽署 Full Name 全名
7.          Signature 簽署 Full Name 全名	8.          Signature 簽署 Full Name 全名

## SIGNING INSTRUCTIONS 簽署方式

Single 單獨簽署 Joint 聯合簽署 As per resolution/authorization dated Others	With Chop, see specimen 附印章, 參照式樣 Without Chop 不附印章 Is chop applicable for account opening application Yes / No	Specimen Chop 印章式樣
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For every fixed deposit you open with us, we will send you the Deposit Confirmation Advice (DCA) to your registered email ID. If you require a physical DCA by post, please tick the box below:

To register for receiving a physical DCA by post

您与我们开户的每笔定期存款，我们将向您的注册电子邮件寄送一个存款确认建议 (DCA)。如果您需要我们邮寄DCA，请在下框内打勾。

注册接收一个邮寄的DCA

## ACCOUNT SERVICES REQUEST 帳戶服務申請

Please select the type of products/services required 請選擇所需產品/服務

Fixed Deposit Account 定期存款:  HKD 港元  USD 美元  RMB 人民幣  other currency 其他貨幣: \_\_\_\_\_  
Current Account 往來戶口:  HKD 港元  USD 美元  RMB 人民幣  GBP 英  EUR 歐元  QAR 卡塔爾里亞爾  
Cheque Book 支票簿:  HKD 港元  USD 美元  RMB 人民幣  
Savings Account 儲蓄戶口  HKD 港元  USD 美元  RMB 人民幣

Deposits in the savings account/current account/ fixed deposit (with a term equal to or less than 5 years) are qualified for protection by the Deposit Protection Scheme in Hong Kong.

儲蓄戶口存款, 往來戶口存款及定期存款 (存款期最長為五年) 是符合香港的存款保障計劃保障資格的存款。

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## MODE OF FUNDING 存款方法

- Debit my/our account No. \_\_\_\_\_ with ICICI Bank Hong Kong branch  
從本人(等)之ICICI Bank香港分行戶口(帳號 \_\_\_\_\_)轉
- Funding by cheque No. \_\_\_\_\_ of (Provide Name of Bank) \_\_\_\_\_ for amount  
從 \_\_\_\_\_ 銀行支票號碼 \_\_\_\_\_ 金額
- Please issue the cheque in favour of "ICICI BANK LTD - (Company Name) A/C" 請 "ICICI BANK LTD - ( ) A/C"  
Remittance from remitting bank \_\_\_\_\_ Branch  
and remittance reference No. \_\_\_\_\_ of currency \_\_\_\_\_ and amount  
從匯款銀行 \_\_\_\_\_, 分行 \_\_\_\_\_, 滙款編號 \_\_\_\_\_  
及金額 \_\_\_\_\_  
(The reference number shall help us in identifying your funds and enable us to open your deposit faster. The absence of the reference number may lead to delays in opening your deposit.)  
(參考編號可幫我們確認你的存款, 加快開戶進度。如未能提供參考編號有機會引致延誤。)

### Type of Account 帳戶類型

- Client account 客戶帳戶 (in relation to a depositor, means an account maintained by the depositor with a bank for the purpose of holding money held by the depositor for a client of the depositor, whether or not other money may be held in the account 就存款人而言, 指該存款人為持有他為其客戶持有的款項的目的而在銀行維持的帳戶, 不論可否以該帳戶持有其他款項)
- Bare Trust 被動受託人 (in relation to a deposit or portion thereof, means a person holding the deposit or that portion on trust for a beneficiary where the beneficiary has the exclusive right to direct how the deposit or that portion is to be dealt with subject only to the right of the person to resort to the deposit or that portion to satisfy any outstanding charge or lien or for the payment of duty, taxes, costs or other outgoings 就任何存款或其部分而言, 指以信託方式為任何享有獨有權利指示如何處理該筆存款或該部分的受益人持有該筆存款或該部分的人, 而該獨有權利的唯一規限, 是該名持有該筆存款或該部分的人有權使用該筆存款或該部分, 清償任何尚未清償的押記或解除任何尚未解除的留置權或繳付任何稅項、稅款、費用或其他開支)
- Depositor 存款人 (a person entitled to repayment of a deposit, whether made by him or not 指有權獲付還存款的人, 不論該筆存款是否由他作出)

## PERSONAL DATA 個人資料

I/We confirm that all/ information obtained by you during the account opening process is, and from time to time will be, provided by me/us voluntarily; without which you will not be able to open or maintain any account or provide any services to me/us. I/We understand that my/our utilisation of your services or operation of my/our account(s) will be governed by your Policy Statement relating to the Personal Data (Privacy) Ordinance ("Policy statement") the receipt of which I/we acknowledge. I/We agree that my/our personal data and information collected by you from time to time may be used and disclosed for such purpose and to such person (whether in or outside Hong Kong) as set out in the Policy Statement.

## TERMS & CONDITIONS 條款細則

We confirm that we have received and read a copy of ICICI Bank limited Hong Kong Branch's (the "Bank") General Terms and Conditions Governing Account(s) and Secured Facilities. We also agree to be bound by the aforesaid terms and conditions, as may be amended from time to time ("Terms and Conditions"), for our relationship with the Bank. This Relationship Form is subject to the Terms and Conditions and in the event of any inconsistency, the provisions in this Form shall prevail. We understand that the above relationship will be opened on the basis of this statement/declaration made by us.

We represent and warrant:

- a) that all the particulars and information given in this application form are true, correct, complete and up to date in all respects and we have not withheld any material or relevant information;
- b) that no petition has been presented for our winding up or liquidation or analogous proceedings in any jurisdiction nor have we entered into any arrangement with our creditors;
- c) that we have not at any time defaulted under any loan taken by us from any other person;
- d) that I/We have read the charges applicable to the current facility and hereby agree to bear the charges as revised from time to time by ICICI Bank Ltd at its sole discretion.

We further agree that any false/misleading information given by us, or suppression of any material fact will render our account liable for termination and further action. We also hereby agree to indemnify the Bank and its successors or assigns, if any representation or declaration made hereunder by us is incorrect, false or misleading in any of its particulars. We hereby specifically agree and confirm that the Bank shall be entitled to disclose and/or procure information pertaining to us as provided in the Terms and Conditions.

I/We understand the laws applicable on a Foreign Currency at the jurisdiction wherein it is issued shall also be applicable to the account maintained with a credit balance in a Foreign Currency. I/We understand capitalised words not expressly defined herein shall have the same meaning as that in the General Terms and Conditions Governing Accounts and Secured Loan Facilities of ICICI Bank Hong Kong branch.

I/We have read, fully understood, and acknowledge the receipt of a copy of above information.

Signed and Agreed 簽署及同意

Name 姓名: \_\_\_\_\_

Date 日期: \_\_\_\_\_

Name 姓名: \_\_\_\_\_

Date 日期: \_\_\_\_\_

Name 姓名: \_\_\_\_\_

Date 日期: \_\_\_\_\_

Name 姓名: \_\_\_\_\_

Date 日期: \_\_\_\_\_

**FOR BANK USE ONLY**

Checked and verified by RM/Bank official

Name:

Employee ID:

Date:

Sign:

# BOARD RESOLUTION

I HEREBY CERTIFY that the following resolutions were passed at a meeting of the Board of Directors of \_\_\_\_\_  
\_\_\_\_\_ (the "Company" ) held at \_\_\_\_\_  
\_\_\_\_\_

## WHEREAS:

A. The Company proposes to open account(s) with ICICI Bank Limited, Hong Kong Branch (the "ICICI Bank") and to avail the general banking/trade financing facilities offered by ICICI Bank in relation thereto.

## THEREFORE IT IS RESOLVED:

1. That the Company shall open (an) account(s) with ICICI Bank and/or any account(s) in the future as may be subsequently directed by the directors of the Company (the "Directors" ) or other authorized signatory(ies) ("Other Authorized Signatories" of the Company more particularly described in clause 4(B) below. All accounts proposed to be opened by the Company with ICICI Bank shall hereinafter be referred to as "Bank Account(s)".

2. That ICICI Bank may be instructed by the Directors and/or Other Authorized signatories, to honour, comply with, act on or accept all cheques, promissory notes, orders, bills or receipts given or accepted on behalf of the Company (as shall be applicable), whether the current account/savings account be in credit or overdrawn and to comply with all directions given for or in respect of any account or accounts of any kind whatsoever on behalf of the Company including without limitation to close such account(s) provided that such cheques, promissory notes, orders, bills, receipts or directions are given in such form or manner or by such means as shall be acceptable to ICICI Bank at any time and from time to time;

3. That the Company applies for such general banking/trade financing facilities from ICICI Bank to arrange with ICICI Bank for advances to the Company by way of bill discount, overdraft or otherwise, and for the granting of trade finance facilities, foreign exchange facilities from time to time as required, and to execute on behalf of the Company [including, if applicable, the affixing of the common seal (or equivalent) of the company] any form of deposit and withdrawal, any one or more of the general banking facility security document(s) and any other documents therewith, including any other form of security which may be required by ICICI Bank in connection with the aforesaid facilities (including without limitation to sign any trade finance general agreement and to designate any authorized persons thereunder.)

4 (A) That the Directors shall be authorized to provide all necessary instructions in relation to Bank Account(s) and the general banking/trade financing facilities being provided by ICICI Bank in relation thereto, and exercise the powers and authorizations provided in clause 4©, singly \_\_\_\_\_I jointly \_\_\_\_\_ [Please put a tick mark in the relevant blank]

\*4 (B) That the following persons (Other Authorized Signatories) shall also be authorized to provide all necessary instructions in relation to Bank Account(s) and the general banking/trade financing facilities being provided by ICICI Bank in relation thereto, and exercise the powers and authorizations provided in clause 4(C), in the manner specified below#:

Sr. No.	Name	Designation	Singly <sup>1</sup>	Jointly <sup>2</sup>

\* Strike off or leave blank if not required

# If any specific instructions like limits / grouping of authorized signatories is required for the operations of the account,

<sup>1</sup>please include. <sup>1</sup>Please put tick mark in the relevant blank.

<sup>2</sup>Please put tick mark in the relevant blank.

4 (C) That any of the Director(s) and (or) the Other Authorised Signatories be authorised to:

- a. execute, deliver, approve and accept any and all necessary or otherwise documents including but not limited to account opening forms required by ICICI Bank in relation to the Account(s) and the general banking/trade financing facilities being provided by ICICI Bank in relation thereto;
- b. sign any notice or communication required or permitted to be given to ICICI Bank by or on behalf of the Company in relation to the Account(s), and the general banking/trade financing facilities being provided by ICICI Bank in relation thereto;
- c. sign or accept or approve any other documents deemed by the Director(s) and (or) the Authorised Signatory(ies) to be necessary in connection with any modifications or amendment in relation to the Account(s) and the general banking/trade financing facilities being provided by ICICI Bank in relation thereto;
- d. provide instructions and sign, accept and execute any document(s) for the purposes of operating the Account(s);
- e. provide instructions and sign, accept and execute any document(s) for the purposes of nominating any other person to operate the Accounts or use the general banking or trade financing facilities;
- f. provide instructions and sign, accept and execute any document(s) for the purposes of closing the Account(s).

\*\*4(D) The following person(s) is/ are hereby also authorized to sign on behalf of the Company any trade transaction application forms or any other documents required by the Bank in operating the Account and to give instructions to the Bank from time to time for processing all types of trade transactions of the Company:

Sr. No.	Name	Designation	Singly <sup>3</sup>	Jointly <sup>4</sup>

5. All the terms set out and all particulars completed in the Form together with the Terms and Conditions, all in the form tabled at the Meeting, be and are hereby approved and accepted in all respects.

6. Details of this resolution be communicated to ICICI Bank and remain in force until an amending resolution shall have been passed by the Company's Board of Directors and a certified copy thereof should have been received by ICICI Bank. and details of the resolution have been entered into the Minute Book of the Company and signed therein by the Chairman of the Meeting and are in accordance with the company's Memorandum and Articles of Association or equivalent constitutional documents.

7. Unless otherwise defined, expressions used in this certificate have the same meaning as the corresponding expressions in the Terms and Conditions.

Date:

Place:

1) Chairman of the Meeting:

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

Designation: \_\_\_\_\_

Witness: \_\_\_\_\_

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

Designation: Director \_\_\_\_\_

Or

2) Certified by: Chartered Secretary: \_\_\_\_\_

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

Membership/registration No: \_\_\_\_\_

\*\* Strike off or leave blank if not required  
<sup>3</sup> Please put tick mark in the relevant blank.  
<sup>4</sup> Please put tick mark in the relevant blank.

## Required on the Trust Letterhead

RESOLUTION PASSED BY ("TRUST") PURSUANT TO THE TRUST DEED as on [date]

Now Therefore Be It Resolved That: Account Opening and General Banking Facilities

That the Trust opens an Account with the Bank and any account or accounts as may be subsequently directed by any

Terms and Conditions in the form tabled at the meeting be and are hereby approved.

That the Bank be instructed to honour, comply with, act on or accept all cheques, promissory notes, orders, bills or receipts given or accepted on behalf of the Trust (as shall be applicable), whether the current account/savings account be in credit or overdrawn and to comply with all directions given for or in respect of any account or accounts of any kind whatsoever on behalf of the Trust including without limitation to close such account(s) provided that such cheques, promissory notes, orders, bills, receipts or directions are given in such form or manner or by such means as shall be acceptable to the Bank at any time and from time to time jointly (singly) by any Trustee(s) and(or) by any of Authorised Signatories [and any two (any one) of the aforementioned Trustee(s) or Authorised Signatories be hereby jointly (singly) authorized to nominate any officer].

That any \_\_\_\_\_ Trustee(s) and (or) any \_\_\_\_\_ Authorised Signatories be jointly (singly) authorised to withdraw and deal with any of the Trust's securities or property or documents of titles thereto which may be deposited with the Bank for safe custody of in safe deposit from time to time, whether by way of security or otherwise,

That the Trust applies for such general banking/trade financing facilities from the Bank as the Trustees think fit and in respect of such facilities, any Trustee(s) and (or) any Authorised Signatories be authorised jointly (singly) to arrange with the Bank for advances to the Trust by way of discount, loan, overdraft or otherwise, and for the granting of trade finance facilities, foreign exchange facilities, credits and the issue of guarantees by the Bank from time to time as required, and to execute on behalf of the Trust any form of deposit and withdrawal, any one or more of the General Banking Facility Security Document(s) and any other documents therewith, including any other form of security which may be required by the Bank in connection with the aforesaid facilities [including without limitation to sign any Trade Finance General Agreement and to designate any authorised persons thereunder),

That any of the Trustee(s) and (or) the Authorised Signatories be jointly (singly) authorised to:

execute, deliver, approve and accept any and all necessary or otherwise documents including but not limited to account opening forms required by the Bank in relation to the Account(s);

sign any notice or communication required or permitted to be given to the Bank by or on behalf of the Trust in relation to the Accounts;

sign or accept or approve any other documents deemed by the Trustee(s) and (or) the Authorised Signatory(ies) to be necessary in connection with any modifications or amendment in relation to the Accounts; and

6. That any of the Trustee(s) and (or) the Authorised Signatories be jointly (singly) authorised to operate the Account(s) including but not limited to close the Account(s).

7. All the terms set out and all particulars completed in the Form together with the Terms and Conditions, all in the form tabled at the meeting, be and are hereby approved and accepted in all respects.

8. Details of this resolution be communicated to the Bank and remain in force until an amending resolution shall have been passed by the Trustees and a certified copy thereof should have been received by the Bank and details of the resolution have been entered duly recorded by the Trust and signed therein by the Chairman of the meeting and are in accordance with the Trust's constitutional documents.

By: \_\_\_\_\_

## Form of Sole Proprietorship Letter for opening Account(s)

Name of Trustee 1

Signature of Trustee.....

Date:.....

Name of Trustee 2

Signature of Trustee.....

Date:.....

OR

Name of Chairman of meeting

Signature of Chairman.....

Date: .....

Place: \_\_\_\_\_

Date: \_\_\_\_\_

To

ICICI Bank Limited, Hong Kong Branch

Dear Sir/Madam,

I, \_\_\_\_\_, (Name of the Sole Proprietor) of \_\_\_\_\_(Name of the Firm) agree to open the Account or accounts with the Bank.

I, \_\_\_\_\_, (Name of the Sole Proprietor) agree that the firm accepts the terms, regulations, conditions, stipulations laid down by the Bank for this purpose, including but not limited to all the terms set out and all particulars completed in the Relationship opening form together with the Terms and Conditions, the General Terms and Conditions Governing Accounts and Secured Facilities, which I have read and understood, and as amended from time to time as suggested by the Bank.

I, \_\_\_\_\_, (name of the Sole Proprietor) or any other person(s) ("Authorised Signatory") [Singly/Jointly], am authorised to convey to the Bank my acceptance of the above on behalf of the firm.

That the Bank be instructed to honour, comply with, act on or accept all cheques, promissory notes, orders, bills or receipts given or accepted on behalf of the firm (as shall be applicable), whether the current account/savings account be in credit or overdrawn and to comply with all directions given for or in respect of any account or accounts of any kind whatsoever on behalf of the firm including without limitation to close such account(s) provided that such cheques, promissory notes, orders, bills, receipts or directions are given in such form or manner or by such means as shall be acceptable to the Bank at any time and from time to time by me \_\_\_\_\_, (name of the Sole Proprietor) or by any Authorised Signatory.

I, \_\_\_\_\_, (name of the Sole Proprietor) and any other Authorised Signatory(ies) is/ are authorised to [Severally/Jointly]:

(a) execute, deliver, approve and accept any and all necessary or otherwise documents including but not limited to account opening forms required by the Bank in relation to the Accounts

(b) sign any notice or communication required or permitted to be given to the Bank by or on behalf of the firm in relation to the Banks Accounts;

(c) sign or accept or approve any other documents deemed by the Authorised Signatory to be necessary in connection with any modifications or amendment in relation to the Accounts; and

(d) do all acts for and on behalf of the firm in connection with the Bank Accounts.

This authority shall continue to be in force until I revoke it by a notice in writing delivered to you.

If any person other than Sole proprietor is nominated as authorised signatory for the Account(s) then please fill in the following details:

Fill in the name of authorised persons	Signatures here of All such authorised persons

Name

SIGNATURE IN INDIVIDUAL CAPACITY

Place :

Date :

## Form of Partnership Letter for opening Account(s)

To

ICICI Bank Limited, Hong Kong Branch

Dear Sir/Madam,

We, ..... , and ..... (Name of Partners) of ..... (Name of the Firm) agree to open the Account or accounts with the Bank.

We, ..... (Name of Partners) agree that the firm accepts the terms, regulations, conditions, stipulations laid down by the Bank for this purpose, including but not limited to all the terms set out and all particulars completed in the Relationship opening form together with the Terms and Conditions, the General Terms and Conditions Governing Accounts and Secured Facilities, which I have read and understood, and as amended from time to time as suggested by the Bank.

We, ..... , and ..... (Name of Partners) or any other person(s) ("Authorised Signatory") [Singly/Jointly], am/are authorised to convey to the Bank my acceptance of the above on behalf of the

That the Bank be instructed to honour, comply with, act on or accept all cheques, promissory notes, orders, bills or receipts given or accepted on behalf of the firm (as shall be applicable), whether the current account/savings account be in credit or overdrawn and to comply with all directions given for or in respect of any account or accounts of any kind whatsoever on behalf of the firm including without limitation to close such account(s) provided that such cheques, promissory notes, orders, bills, receipts or directions are given in such form or manner or by such means as shall be acceptable to the Bank at any time and from time to time by

us..... , and ..... (Name of Partners) or by any Authorised Signatory.

We..... , and ..... (Name of Partners) and any other Authorised Signatory(ies) is/ are authorised to [Severally/Jointly]:

- (a) execute, deliver, approve and accept any and all necessary or otherwise documents including but not limited to account opening forms required by the Bank in relation to the Accounts
- (b) sign any notice or communication required or permitted to be given to the Bank by or on behalf of the firm in relation to the Banks Accounts;
- (c) sign or accept or approve any other documents deemed by the Authorised Signatory to be necessary in connection with any modifications or amendment in relation to the Accounts; and
- (d) do all acts for and on behalf of the firm in connection with the Bank Accounts.

This authority shall continue to be in force until I revoke it by a notice in writing delivered to you.

Fill in the name of each Partner In CAPITAL letters	Signatures here of ALL the Partners

If any person other than Partner is nominated as authorised signatory for Account(s) then please fill in the following details:

Fill in the name of authorised persons	Signatures here of ALL such authorised persons

**Self-Certification Form (Entity) for Foreign Account Tax Compliance Act ("FATCA")**

On 13 November 2014, the Hong Kong Government formally signed a Model 2 Intergovernmental Agreement (IGA) with the United States (US). This agreement will facilitate compliance with the US Foreign Account Tax Compliance Act (FATCA) by financial institutions (FIs) in Hong Kong.

FATCA is an anti-tax evasion regime enacted by the US to detect US taxpayers who use accounts with non-US financial institutions to conceal income and assets from the US Internal Revenue Service (IRS). Under the arrangements, all Financial Institutions in Hong Kong therefore are obliged to undertake the required due diligence from 1st July 2014 onwards so as to comply with FATCA including identifying accounts held directly or indirectly by U.S. Persons and to report the relevant account information to the US IRS. Please refer to the IRS website (<http://www.irs.gov/>) for more information about FATCA.

To comply with the US Foreign Account Tax Compliance Act ("FATCA") which is effective starting 1 July 2014, this certificate is to be used by new account applicants and account holders (entity) to declare whether the person is a U.S. person under the "FATCA" enacted in the United States on or after the effective date of FATCA.

Please complete in Block letters; and  
Please tick as appropriate.

<b>Section 1 : Entity information</b>																						
Name of Entity:	Country of incorporation or organization establishment:																					
Registration / Incorporation Document:	<input type="checkbox"/> Business Registration Certificate <input type="checkbox"/> Certificate of Incorporation <input type="checkbox"/> Others _____	Document No.:																				
Registered Address:																						
Mailing Address (if different from the Registered Address)																						
Declaration of Tax Residency:  Please indicate the Entity's place of tax residence (if resident in more than one country please detail all countries and associated tax reference number type and number).																						
Country/countries of tax residency	Tax reference number type	Tax reference number																				
<b>Section 2: Certification of Account Status</b>																						
I/We (on behalf of the entity) certify that the entity is: An entity taxable as a corporation, or a partnership, created or organized in or under the laws of the United States of America ("U.S") or any state or political subdivision thereof or therein, including the District of Columbia or any other states of the U.S. <span style="float: right;"> <input type="checkbox"/> Yes      <input type="checkbox"/> No                 </span>																						
An estate the income of which is subject to U.S. federal income tax regardless of the source thereof. <span style="float: right;"> <input type="checkbox"/> Yes      <input type="checkbox"/> No                 </span>																						
A trust with respect to which a court within the U.S is able to exercise primary supervision over its administration and one or more U.S. persons have the authority to control all of its substantial decisions, or certain electing trusts that were in existence on 20 August 1996 and were treated as domestic trusts on 19 August 1996. <span style="float: right;"> <input type="checkbox"/> Yes      <input type="checkbox"/> No                 </span>																						
Substantial owners or controlling persons of the entity are US persons <span style="float: right;"> <input type="checkbox"/> Yes      <input type="checkbox"/> No                 </span>																						
If you have indicated "Yes" to any of the above questions, please go to Section 3. Otherwise, please proceed to Section 4.																						
<b>Section 3: U.S. Account Identification</b>																						
I/We (on behalf of the entity) certify that the entity is: The entity is a "Non-Specified U.S. Person" <input type="checkbox"/> Yes <input type="checkbox"/> No																						
If "Yes", please provide a FATCA Reporting Exemption Code (Refer to Appendix I for the FATCA Reporting Exemption Code). _____																						
Please provide your U.S. Taxpayer Identification Number (TIN). It is your Employer Identification Number (EIN) for an entity.																						
<table border="1" style="margin-left: auto; border-collapse: collapse;"> <thead> <tr> <th colspan="10" style="text-align: center; padding: 2px;">Employer Identification Number</th> </tr> </thead> <tbody> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </tbody> </table>			Employer Identification Number																			
Employer Identification Number																						
Please proceed to Section 5 after you have completed Section 3.																						

**Section 4: FATCA Classification**

If the entity is a Foreign Financial Institution (“FFI”) or any one of the following classifications as defined under the relevant FATCA rules, please tick one of the following boxes below (Refer to Appendix I for definition of each classification)

FATCA classification	Please provide the Global Intermediary Identification Number (“GIIN”) or other information where applicable.
<input type="checkbox"/> Reporting Financial Institution in a Model 1 Inter-Governmental Agreement (“IGA”) Jurisdiction	
<input type="checkbox"/> Reporting Financial Institution in a Model 2 IGA Jurisdiction	
<input type="checkbox"/> Participating FFI in a Non-IGA Jurisdiction	
<input type="checkbox"/> Sponsored FFI	Please provide 1) the GIIN of the sponsoring entity if the Sponsored FFI has not obtained a GIIN; and 2) the name of the sponsoring entity
<input type="checkbox"/> Registered Deemed Compliant FFI (Except Sponsored FFI)	
<input type="checkbox"/> Certified Deemed Compliant FFI	Please provide Form W-8BEN-E
<input type="checkbox"/> Exempt Beneficial Owner (“EBO”) - Please specify the type of EBO below <input type="checkbox"/> HKSAR governmental entity (including the Government of the HKSAR and certain entities wholly owned by the Government of the HKSAR Hong Kong Monetary Authority <input type="checkbox"/> Funds that qualify as EBO in Annex II of the IGA signed between the Government of the HKSAR and the U.S. Government <input type="checkbox"/> International organization as defined in Annex II of the IGA signed between the Government of the HKSAR and the U.S. Government <input type="checkbox"/> Others (Please provide Form W-8BEN-E)	If “Others” is ticked, please provide Form W-8BEN-E
<input type="checkbox"/> Non-Participating FFI	Not applicable

If you fall into a FATCA classification which is not being mentioned above, please fill in U.S. Internal Revenue Service (“IRS”) Form W-8.

If you are NOT a FFI as defined under the relevant FATCA rules, please tick one of the following boxes below (Refer to Appendix I for definition of each classification).

FATCA classification for Non-financial institution	Please provide the Global Intermediary Identification Number (“GIIN”) or other information where applicable.
<input type="checkbox"/> Active Non-Financial Foreign Entity “NFFE”)	Not applicable
<input type="checkbox"/> Passive NFFE <u>without</u> Controlling U.S. Person(s)	Not applicable
<input type="checkbox"/> Passive NFFE <u>with</u> Controlling U.S. Person(s)	Not applicable
<input type="checkbox"/> Direct Reporting NFFE	
<input type="checkbox"/> Sponsored Direct Reporting NFFE	Please provide 1) the GIIN of the sponsoring entity if the Sponsored Direct Reporting NFFE has not obtained a GIIN; and 2) the name of the sponsoring entity.

If you fall into a FATCA classification which is not being mentioned above, please fill in IRS Form W-8.

If your classification is “Passive NFFE with Controlling U.S. Person(s)”, please provide the name, address and U.S. Taxpayer Identification Number (TIN) of each Controlling Person that is a U.S. citizen or U.S. resident of the Passive NFFE.

Name	Correspondence Address	U.S. Taxpayer Identification No.

Please proceed to Section 5 after you have completed Section 4.

## Section 5: Declaration

Subject to applicable local laws, the entity hereby consents for ICICI Bank Limited Hong Kong Branch or any of its local or overseas subsidiaries (collectively "the Bank") to disclose, report or share the information of the entity with local and overseas regulators or tax authorities where necessary to establish its tax liability in any jurisdiction.

Where required by local or overseas regulators or tax authorities, the entity consents and agrees that the Bank may withhold from the account(s) of the entity such amounts as may be required according to applicable laws, regulations and directives.

The entity undertakes to fully cooperate with the Bank to ensure it meets its obligations under applicable laws, regulations and directives in connection with our accounts(s).

(The following certification is applicable if the entity has ticked "Yes" in any of the questions in Section 2, i.e. the entity is a U.S. Person)

Under penalty of perjury, I/we certify that:

The number shown on this form is the correct U.S. taxpayer identification number of the entity, and

\*The entity is not subject to backup withholding because: (a) the entity is exempted from backup withholding, or (b) the entity has not been notified by the U.S. Internal Revenue Service ("IRS") that the entity is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified the entity that it is no longer subject to backup withholding, and

The entity is (i) an entity taxable as a corporation, or a partnership, created or organized in or under the laws of the United States of America ("U.S.") or any state or political subdivision thereof or therein, including the District of Columbia or any other states of the U.S., (ii) an estate the income of which is subject to U.S. federal income tax regardless of the source thereof, or (iii) a trust with respect to which a court within the U.S. is able to exercise primary supervision over its administration and one or more U.S. persons have the authority to control all of its substantial decisions, or certain electing trusts that were in existence on 20 August 1996 and were treated as domestic trusts on 19 August 1996; and

The FATCA code(s) entered on this form (if any) indicating that the entity is exempted from FATCA reporting is correct.

Note: You must cross out item 2 (marked with\*) above if the entity has been notified by the IRS that the entity is currently subject to backup withholding because the entity has failed to report all interest and dividends on its tax return.

(The following certification is applicable only if the entity has ticked "No" in all questions in Section 2, i.e. the entity is not a U.S. Person)

Under penalties of perjury, I/we declare that I 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 further certify under penalties of perjury that:

The entity is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes (i.e. FATCA purposes), or is a merchant submitting this form for purposes of section 6050W of U.S. Internal Revenue Code (IRC), and

The entity is not a U.S. person, and

The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the U.S., or (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 of IRS Form W-8BEN-E.

Furthermore, I/we authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity is the beneficial owner.

I/We (on behalf of the entity) declare that I/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 understand that the Bank is relying on this information for the purpose of determining the status of the entity named above in compliance with FATCA which is a U.S. tax legislation. It is my/our responsibility to be accurate in giving the information on this form. The guidance for the self-certification in Appendix I is for reference only. The Bank is not able to offer U.S. tax advice or any advice on FATCA or its impact on the entity. The entity and I/we should seek advice from professional tax advisor for any tax questions.

I/We acknowledge that the Bank may suffer loss or incur damage if the information on this form is or proves to be false or misleading when made. I/We agree to indemnify the Bank on demand for all such loss and damage.

I/We agree to submit a new form within 30 days if any information or certification on this form becomes incorrect.

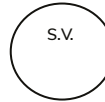
For a U.S. person, the entity is required to provide the relevant declarations contained in the above paragraph. The U.S. Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholdings.

I/We certify that I/we have the capacity to sign for the entity. I/We declare that I/we have examined the information on this form and to the best of my/our knowledge and belief the certification is true, correct, and complete.

\_\_\_\_\_  
Authorized Signature and Company Chop (if applicable)

Name \_\_\_\_\_

Date (DD/MM/YYYY) \_\_\_\_\_



Please specify an account number with the Bank to which the above signature is applicable:

Please refer **Appendix I** for instruction for completing the **Self-Certification Form / Glossary**

**Appendix I - Further instruction for completing the Self-Certification Form / Glossary for FATCA**

**FATCA Reporting Exemption Code**

The following codes identify U.S. Persons that are exempt from reporting under FATCA (“Non-Specified U.S. Person”):	
A	An organization exempt from U.S. tax under section 501(a) or any individual retirement plan as defined in section 7701(a) (37) of the U.S. Internal Revenue Code (“Tax Code”)
B	The U.S. or any wholly owned agency or instrumentality thereof
C	Any state of the U.S., the District of Columbia, 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
D	A corporation the stock of which is regularly traded on one or more established securities markets, as described in U.S. Treasury Regulations Section 1.1472-1(c)(1)(i)
E	A corporation that is a member of the same expanded affiliated group as a corporation described in U.S. Treasury Regulations Section 1.1472-1(c)(1)(i)
F	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 U.S. or any state within the U.S.
G	Any real estate investment trust as defined in section 856 of the Tax Code
H	Any regulated investment company as defined in section 851 of the Tax Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64)
I	A common trust fund as defined in section 584(a) of the Tax Code
J	A bank as defined in section 581 of the Tax Code
K	A broker
L	A trust exempt from tax under section 664 or described in section 4947(a)(1) of the Tax Code
M	A tax exempt trust under a section 403(b) plan or section 457(g) plan of the Tax Code

Hong Kong and the U.S. signed a Model 2 inter-governmental agreement (IGA) ("Model 2 IGA") on 13 November 2014 to facilitate compliance with the U.S. Foreign Account Tax Compliance Act (FATCA) by financial institutions in Hong Kong. FATCA is an anti-tax evasion regime enacted by the U.S. to detect U.S. taxpayers who use accounts with non-U.S. financial institutions to conceal income and assets from the IRS. It requires financial institutions outside the U.S. to report financial account information of U.S. taxpayers to the IRS.

**Financial institution (“FI”)**

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

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 gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the entity’s gross income during the shorter of: (i) the three-year period that ends on December 31 (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.

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

The term “Investment Entity” means any entity that conducts as a business (or is managed by an entity that 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 (cheque, 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 funds or money on behalf of other persons.

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.

**Reporting Financial Institution in a Model 1 IGA Jurisdiction**

The term “Reporting Financial Institution in a Model 1 IGA Jurisdiction” means an FFI that is formed in a country that has signed a Model 1 Intergovernmental Agreement with the U.S.

**Reporting Financial Institution in a Model 2 IGA Jurisdiction**

The term “Reporting Financial Institution in a Model 2 IGA Jurisdiction” means an FFI that is formed in a country that has signed a Model 2 IGA with the U.S. Such FFI would also be required to be subject to the FFI agreement with the U.S. government and become a Participating FFI.

**Participating FFI in a Non-IGA Jurisdiction**

The term “Participating FFI in a Non-IGA Jurisdiction” means an FFI that is formed in a country that has not signed any IGA with the U.S. and that has signed an FFI agreement with the U.S. government to become a Participating FFI.

**Sponsored FFI**

The term “Sponsored FFI” means an entity that meets certain FATCA requirements as described in Annex II of the Model 2 IGA. It includes sponsored investment entities and sponsored controlled foreign corporations.

This is a type of “Registered Deemed Compliant FFI”.

**Registered Deemed Compliant FFI**

The term “Registered Deemed Compliant FFI” means an FFI that has registered with the IRS and meets certain FATCA requirements as described in Annex II of the Model 2 IGA. In general, it includes the following categories:

- Registered financial institutions with a local client base;
- Collective investment vehicles; and
- Registered qualified credit card issuers.

### **Certified Deemed Compliant FFI**

The term "Certified Deemed Compliant FFI" means an FFI that meets certain FATCA requirements as described in Annex II of the Model 2 IGA. Such FFI would certify its status as a "Certified deemed-compliant FFI" without registering with the IRS. In general, it includes the following categories:

Local banks meeting detailed requirements;  
FFIs with only low-value accounts;  
Sponsored, closely held investment vehicles;  
Trustee-documented trust; and  
Certain investment advisors and investment managers meeting detailed requirements.

### **Exempt Beneficial Owner (EBOs)**

An EBO is an entity which meets the requirements described in treasury Regulations § 1.1471-6 (e.g. as a foreign central bank of issue, foreign government) or applicable IGA.

The following entities are generally treated as EBOs as described in Annex II of the IGA signed between the Government of HKSAR and the U.S. Government:

HKSAR governmental entity (including the Government of the HKSAR and certain entities wholly owned by the Government of the HKSAR);  
Hong Kong Monetary Authority;  
Funds that qualify as EBO in Annex II of the IGA signed between the Government of the HKSAR and the U.S. Government; and  
International organizations as defined in Annex II of the IGA signed between the Government of the HKSAR and the U.S. Government.

### **Non-Participating FFI**

The term "Non-participating FFI" refers to FFI other than (i) a participating FFI, (ii) a deemed-compliant FFI, or (iii) an exempt beneficial owner under FATCA final regulations.

It does not include a Hong Kong Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution treated as a Non-participating Financial Institution pursuant to the relevant Model 1 or Model 2 IGA or the corresponding provision in an agreement between the U.S. and a Partner Jurisdiction.

### **Active NFFE**

A Non-Financial Foreign Entity ("NFFE") means any not-U.S. entity that is not a FFI, which meets certain requirements set out in Annex I paragraph B of Section VI) in a Model 2 IGA. For example, if a customer is itself a manufacturing company, it is likely to be an Active NFFE. In general, it includes the following categories:

The NFFE has less than 50% of its gross income for the last Calendar year be passive income and less than 50% of its assets for the last calendar year be assets that produce passive income;

The NFFE or its affiliate is a regularly publicly traded entity meeting certain requirements;

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;

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 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;

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;

The NFFE is a start-up, liquidating or treasury company;

The NFFE was not a FI 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 FI;

The NFFE primarily engages in financing and hedging transactions with, or for, related entities that are not, FI, 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 FI; or

The NFFE meets detailed requirements applicable to certain not-for-profit organizations.

### **Passive NFFE**

Under Model 2 IGA, the term "Passive NFFE" means an NFFE other than an Active NFFE.

### **Controlling Persons**

The term "Controlling Persons" under a Model 2 IGA 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 Financial Action Task Force Recommendations.

### **Direct Reporting NFFEs or Sponsored Direct Reporting NFFEs**

FATCA final regulations provide that "Direct Reporting NFFEs" and "Sponsored Direct Reporting NFFEs" qualify as excepted NFFEs. A Direct Reporting NFFE is a Passive NFFE that elects to provide the information of its U.S. Controlling Persons directly to the IRS. A Direct Reporting NFFE will not be required to sign an FFI Agreement. Further, the IRS and the U.S. Department of the Treasury intend to allow an entity to sponsor Direct Reporting NFFEs (such an NFFE, a "Sponsored Direct Reporting NFFE").

INDEMNITY RELATING TO INSTRUCTIONS GIVEN BY FAX, TELEPHONE AND  
OTHER FORMS OF ELECTRONIC COMMUNICATIONS

To,

ICICI Bank Limited Hong Kong Branch

Suite 5703- 5705, Level 57,  
International Commerce Centre,  
1 Austin Road West, Kowloon, Hong Kong.

Notwithstanding anything to the contrary contained in any other document/agreement, we, the undersigned, hereby request and authorize you to act and rely on any instructions or communications for any purpose (including but not limited to the instructions/communications pertaining to the operation of all our accounts or to any other facilities or services that may be provided by you from time to time) which may from time to time be or purport to be given by telephone, facsimile, untested telexes and faxes, telegraph, cable or any other form of electronic communication by us (including such instructions/communications as may be or purport to be given by those authorized to operate our account(s) with you) ("Instructions").

We understand and acknowledge that there are risks involved in sending the Instructions to you via telephone, facsimile, untested telexes and faxes, telegraph, cable or any other form of electronic communication and hereby agree that all risks shall be fully borne by us and we assume full responsibility for the same, and you will not be liable for any losses or damages arising upon your acting, or your failure to act, wholly or in part in accordance with the Instructions.

In consideration of you agreeing, subject to the terms and conditions hereunder, to act upon the Instructions as aforesaid, we hereby irrevocably agree and undertake:

1. that you shall be entitled to act or refuse to act as you see fit, without incurring any liability whatsoever to us or to any other person, upon any Instructions for any purpose which may from time to time be or purport to be given by telephone, facsimile, untested telexes and faxes, telegraph, cable or any other form of electronic communication by us (including such Instructions as may be or purport to be given by those authorized to operate our account(s) with you), even if such Instructions or communications are not followed up by written confirmation to you;
2. that you are not required to verify the identity of the person giving Instructions or make any independent investigation of the authority given to such person, or to verify the genuineness of any signature(s) which in your opinion appears to be that of any person authorized by us to operate our account(s) with you;
3. not to make any claim against you by reason of or on account of you having so acted or you having acted wrongly or mistakenly or of your failure to act wholly or in part in accordance with the Instructions;
4. that you shall be entitled (but not obliged) to keep records of our Instructions given or made by telephone, facsimile, untested telexes, telegraph, cable or any other form of electronic communication in such form, physical or electronic, as you may deem fit, and your records shall be conclusive and binding on us. You shall be entitled to dispose of or destroy any such records at any time as determined by you at your sole discretion;
5. that you shall be entitled to require any Instruction in any form to be authenticated by use of any password, identification code or test as may be specified by you from time to time and we shall ensure the secrecy and security of such password, code or test and we shall be solely responsible for any improper use of the same;
6. that, notwithstanding the above, you may, under circumstances determined by you in your discretion, require from us confirmation of any Instructions in such form as you may specify before acting on the same; and
7. we shall indemnify you and keep you indemnified from and against all claims, either by us or any other, actions, demands, liabilities, costs, charges, damages, losses, expenses and consequences of whatever nature (including legal fees on a full indemnity basis) which may be brought or preferred against you or that you may suffer, incur or sustain by reason of or on account of your having so acted whether wrongly or mistakenly or not, or of you failing to act wholly or in part in accordance with the Instructions and terms of this letter;
8. that this letter shall be governed by Hong Kong laws and we hereby irrevocably submit to the non-exclusive jurisdiction of the Hong Kong courts in the event of any dispute hereunder.

Signed and Agreed

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

Date: DD MM YYYY

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

Place:

FOR BANK USE ONLY

Checked and Verified By RM/Bank Official

-----  
Name:  
Employee ID:

Sign:

Date:

To be filled by Operations team

-----  
Document Scrutinizer  
Name:

Date:

Approver  
Name:

Date:

# Declaration of Tax Status

## 稅務狀況聲明

I / We state and confirm the following: 本人/吾等聲明及確認如下：

(a) I / We have met all known tax obligations in Hong Kong and all other relevant tax jurisdictions.

本人/吾等已遵從所有已知香港的及其他有關稅務管轄區的稅務責任。

(b) I / We are not aware of, and have no reason to believe that any assets in or to be deposited in accounts with ICICI Bank Limited, Hong Kong Branch (the "Bank") constitute the proceeds of criminal conduct (including serious tax offences in Hong Kong or outside Hong Kong) within the meaning given in the Corruption, Drug Trafficking and Other Serious Crimes or of any conduct which if it had occurred in Hong Kong would constitute an indictable offence under the laws of Hong Kong.

本人/吾等是不知道而且也沒有理由相信在ICICI Bank Limited 香港分行("銀行") 戶存放任何資產構成犯罪行為的收益(包括在香港或香港以外嚴重的稅務違法行為), 犯罪是指貪污, 販毒和其他嚴重犯罪的行為或任何行為假使在香港發生即構成觸犯香港法律所訂可公訴罪行。

(c) I / We understand Hong Kong's and the Bank's stance against tax-illicit activities and acknowledge and agree that I am/we are solely responsible for my/our own tax affairs, including complying with my/our tax reporting obligations to any relevant tax authority.

本人/吾等了解香港與銀行的立場, 反對違法稅務活動, 並承認和同意本人/吾等是全權負責本人/吾等自己的稅務責任, 包括本人/吾等向有關稅務機關作出的申報。

(d) I / We have participated in a Voluntary Tax Compliance Program or similar arrangement in any relevant jurisdiction and I / We have disclosed all relevant information to the Bank.

本人/吾等在有關管轄區已參加了一個志願稅務合規計劃或類似的計劃以及本人/吾等已經向銀行披露所有有關的資料。

[Or] [或]

(e) I / We have not participated in any Voluntary Tax Compliance Program or similar arrangement of any relevant jurisdiction.

本人/吾等沒有在任何有關管轄區參加過任何志願稅務合規計劃或類似的計劃。

And if I / we intend to participate/participate in any Voluntary Tax Compliance Program or similar arrangement in any relevant jurisdiction, I / we hereby undertake to disclose all relevant information to the Bank.

及本人/吾等如擬在任何有關管轄區參加志願稅務合規計劃或類似的計劃, 本人/吾等在此承諾會向銀行披露所有有關的資料。

(f) I / We undertake to notify the Bank immediately of any change in the declaration of tax status.

本人/吾等承諾對此稅務狀況聲明有任何變化會立即通知銀行。

Signature 簽署:

---

Account Holder(s) / Authorized Signatory 賬戶持有人/獲授權簽署人

Date 日期:

To:  
ICICI Bank Limited, Hong Kong Branch Suite 5703- 5705, Level 57,  
International Commerce Centre,  
1 Austin Road West, Kowloon,  
Hong Kong.  
Re f. No.: \_\_\_\_\_

## Self - Certification Form – Entity

### Important Notes:

- This is a self -certification form provided by an account holder to ICICI Bank LTD, HONG KONG BRANCH for the purpose of automatic exchange of financial account information. The data collected may be transmitted by the ICICI Bank LTD, HONG KONG BRANCH to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.
- An account holder should report all changes in its tax residency status to the ICICI Bank LTD, HONG KONG BRANCH.
- All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s). Information in fields/parts marked with an asterisk (\*) are required to be reported by the ICICI Bank LTD, HONG KONG BRANCH to the Inland Revenue Department.
- Please complete this form in BLOCK CAPITALS only

### Part 1 Identification of Entity Account Holder

(For joint or multiple account holders, complete a separate form for each entity account holder.

(1) Legal Name of Entity or Branch\* \_\_\_\_\_

(2) Jurisdiction of Incorporation or Organisation \_\_\_\_\_

(3) Hong Kong Business Registration Number \_\_\_\_\_

#### (4) Current Business Address

Line 1 (e. g. Suite, Floor, Building, Street, District) \_\_\_\_\_

Line 2 (City)\* \_\_\_\_\_

Line 3 (e. g. Province, State) \_\_\_\_\_

Country\* \_\_\_\_\_

Post Code/ZIP Code \_\_\_\_\_

#### (5) Mailing Address (Complete if different to the current business address)

Line 1 (e. g. Suite, Floor, Building, Street, District) \_\_\_\_\_

Line 2 (City) \_\_\_\_\_

Line 3 (e. g. Province, State) \_\_\_\_\_

Country \_\_\_\_\_

Post Code/ZIP Code \_\_\_\_\_

**Part 2 Entity Type**

Please provide the entity type by ticking the following boxes and relevant information.

Financial Institution	<input type="checkbox"/> Custodial Institution, Depository Institution or Specified Insurance Company <input type="checkbox"/> Investment Entity, except an investment entity that is managed by another financial institution (e. g. with discretion to manage the entity’s assets) and located in a non-participating jurisdiction
Active NFE	<input type="checkbox"/> NFE the stock of which is regularly traded on _____, which is an established securities market  <input type="checkbox"/> Related entity of _____, the stock of which is regularly traded on _____, which is an established securities market  <input type="checkbox"/> NFE is a governmental entity, an international organization, a central bank, or an entity wholly owned by one or more of the foregoing entities <input type="checkbox"/> Active NFE other than the above (Please specify _____)
Passive NFE	<input type="checkbox"/> Investment entity that is managed by another financial institution and located in a non-participating jurisdiction <input type="checkbox"/> NFE that is not an active NFE

**Part 3 Controlling Persons (Complete this part if the entity account holder is a passive NFE)**

Indicate the name of all controlling person(s) of the account holder in the table below. If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official.

Complete Form IR1457 (Self-Certification Form - Controlling

(1) \_\_\_\_\_ (5) \_\_\_\_\_  
 (2) \_\_\_\_\_ (6) \_\_\_\_\_  
 (3) \_\_\_\_\_ (7) \_\_\_\_\_  
 (4) \_\_\_\_\_ (8) \_\_\_\_\_

**Part 4 Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ( “ TIN” ) \***

Complete the following table indicating (a) the jurisdiction of residence (including Hong Kong) where the account holder is a resident for tax purposes and (b) the account holder’s TIN for each jurisdiction indicated. Indicate all (not restricted to five) jurisdictions of residence.

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number .

If the account holder is not a tax resident in any jurisdiction (e. g. fiscally transparent), indicate the jurisdiction in which its place of effective management is situated

If a TIN is unavailable, provide the appropriate reason A, B or C: -

- Reason A –** The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.
- Reason B –** The account holder is unable to obtain a TIN. Explain why the account holder is unable to obtain a TIN if you have selected this reason.
- Reason C –** TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

Jurisdiction of Residence	TIN	Enter Reason A, B or C if no TIN is available	Explain why the account holder is unable to obtain a TIN if you have selected Reason B
1			
2			
3			
4			
5			

### Part 5 Declarations and Signature

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by the ICICI Bank LTD, HONG KONG BRANCH for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by the ICICI Bank LTD, HONG KONG BRANCH to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112).

I certify that I am authorized to sign for the account holder of all the account(s) to which this form relates.

undertake to advise ICICI Bank LTD, HONG KONG BRANCH of any change in circumstances which affects the tax residency status of the entity identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide ICICI Bank LTD, HONG KONG BRANCH with a suitably updated self - certification form within 30 days of such change in circumstances

I declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete.

Signature \_\_\_\_\_

Name \_\_\_\_\_

Capacity \_\_\_\_\_

(e. g. director or officer of a company, partner of a partnership, trustee of a trust etc.)

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

**WARNING:** It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self -certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. \$10,000).

To:  
ICICI Bank Limited, Hong Kong Branch Suite 5703- 5705,  
Level 57, International Commerce Centre,  
1 Austin Road West, Kowloon,  
Hong Kong.

Ref. No.: \_\_\_\_\_

## Self-Certification Form – Controlling Person

### Important Notes:

- This is a self -certification form provided by a controlling person to a ICICI Bank LTD, HONG KONG BRANCH for the purpose of automatic exchange of financial account information. The data collected may be transmitted by the ICICI Bank LTD, HONG KONG BRANCH to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.
- A controlling person should report all changes in his/her tax residency status to the ICICI Bank LTD, HONG KONG BRANCH.
- All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s). Information in fields/parts marked with an asterisk (\*) are required to be reported by the ICICI Bank LTD, HONG KONG BRANCH to the Inland Revenue Department.
- Please complete this form in BLOCK CAPITALS only.

### Part 1 Identification of Controlling Person

#### 1. Name of Controlling Person

Title (e. g. Mr, Mrs, Ms, Miss) \_\_\_\_\_

Last Name or Surname\* \_\_\_\_\_

First or Given Name\* \_\_\_\_\_

Middle Name(s) \_\_\_\_\_

#### 2. Identity Card or Passport Number \_\_\_\_\_

#### 3. Current Residence Address

Line 1 (e. g. Suite, Floor, Building, Street, District) \_\_\_\_\_

Line 2 (City) \_\_\_\_\_

Line 3 (e. g. Province, State) \_\_\_\_\_

Country \_\_\_\_\_

Post Code/ZIP Code \_\_\_\_\_

#### 4. Mailing Address (Complete if different to the current residence address)

Line 1 (e. g. Suite, Floor, Building, Street, District) \_\_\_\_\_

Line 2 (City) \_\_\_\_\_

Line 3 (e. g. Province, State) \_\_\_\_\_

Country \_\_\_\_\_

Post Code/ZIP Code \_\_\_\_\_

#### 5. Date of Birth (dd/mm/yyyy) \_\_\_\_\_

#### 6. Place of Birth \_\_\_\_\_

Town/City \_\_\_\_\_

Province/State Country \_\_\_\_\_

**Part 2 The Entity Account Holder(s) of which you are a controlling person**

Enter the name of the entity account holder of which you are a controlling person.

Entity	Name of the Entity Account Holder
(1)	
(2)	
(3)	

**Part 3 Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")\***

Complete the following table indicating (a) the jurisdiction of residence (including Hong Kong) where the controlling person is a resident for tax purposes and (b) the controlling person's TIN for each jurisdiction indicated. Indicate all (not restricted to five) the jurisdictions of residence.

If the controlling person is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.

If a TIN is unavailable, provide the appropriate reason A, B or C:

- Reason A** – The jurisdiction where the controlling person is a resident for tax purposes does not issue TINs to its residents.
- Reason B** – The controlling person is unable to obtain a TIN. Explain why the controlling person is unable to obtain a TIN if you have selected this reason.
- Reason C** – TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

Jurisdiction of Residence	TIN	Enter Reason A, B or C if no TIN is available	Explain why the account holder is unable to obtain a TIN if you have selected Reason B
1			
2			
3			
4			
5			

**Part 4 Type of Controlling Person**

Tick the appropriate box to indicate the type of controlling person for each entity stated in Part 2.

Type of Entity	Type of Controlling Person	Entity (1)	Entity (2)	Entity (3)
Legal Person	Individual who has a controlling ownership interest (i.e. more than 25% of issued share capital)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual who exercises control/is entitled to exercise control through other means (i.e. more than 25% of voting rights)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Type of Entity	Type of Controlling Person	Entity (1)	Entity (2)	Entity (3)
Trust	Settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Protector or enforcer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Beneficiary or member of the class of beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (e.g. individual who exercises control over another entity being the settlor/ trustee/ protector or enforcer / beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal Arrangement other than Trust	Individual in a position equivalent/similar to settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to protector or enforcer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (e.g. individual who exercises control over another entity or enforcer being equivalent/ similar to settlor/ trustee/ protector or enforcer/ beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part 5 Declarations and Signature**

I acknowledge and agree that (i) the information contained in this form is collected and may be kept by ICICI Bank LTD, HONG KONG BRANCH for the purpose of automatic exchange of financial account information, and (ii) such information and information regarding the controlling person and any reportable account(s) may be reported by ICICI Bank LTD, HONG KONG BRANCH to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with tax authorities of another jurisdiction or jurisdictions in which the controlling person may be resident for tax purposes pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112) .

I certify that I am the controlling person / I am authorized to sign for the controlling person# of all the account(s) held by the entity account holder(s) to which this form relates.# Delete as appropriate

I undertake to advise ICICI Bank LTD, HONG KONG BRANCH of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide ICICI Bank LTD, HONG KONG BRANCH with a suitably updated self -certification form within 30 days of such change in circumstances.

**I declare that the information given and statements made in this form are, to the best of my knowledge and true, correct and complete**

Signature \_\_\_\_\_

Name \_\_\_\_\_

Capacity \_\_\_\_\_

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

as appropriate

(Indicate the capacity if you are not the individual identified in Part 1. If signing under a power of attorney, attach a certified copy of the power of attorney.)

**WARNING:** It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self -certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. \$10,000)

### Director Declaration (If applicable)

I, \_\_\_\_\_ (name), of \_\_\_\_\_  
\_\_\_\_\_ (address), being a director of \_\_\_\_\_  
\_\_\_\_\_ (Company name referred as the "Company") hereby confirm and declare that:

1. The place of incorporation of the Company is at: \_\_\_\_\_
2. The business address of the Company is at: \_\_\_\_\_
3. The current director(s) of the Company are: \_\_\_\_\_

Name	Date of Appointment

4. The current secretary of the Company is:

Name	Date of Appointment

5. The shareholding chart showing chain of ownership to the ultimate beneficial owner (indicating % of holding/voting rights at each stage) is enclosed as Annexure (please note that Annexure is also required to be signed).

Further, it is to confirm that the shareholding structure does not involve any bearer share corporate/entity.

Signature of Director : \_\_\_\_\_

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

Date: \_\_\_\_\_

## Entity Appendix-Definitions

Note: These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS), the associated Commentary to the CRS, and domestic guidance. This can be found at the following link:

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

If you have any questions then please contact your tax adviser or domestic tax authority.

**Account Holder** The term 'Account Holder' means the person listed or identified as the holder of a Financial 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. In these circumstances that other person is the Account Holder. 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.

**'Active NFE'** An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organizations, 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:

- (i) 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;
- (ii) 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;
- (iii) the NFE is a governmental Entity, an international organization, a central bank, or an Entity wholly owned by one or more of the foregoing;
- (iv) 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;
- (v) 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 organization of the NFE;
- (vi) the NFE 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;
- (vii) 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
- (viii) the NFE meets all of the following requirements (a "non-profit NFE") :
  - 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, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - it is exempt from income tax in its jurisdiction of residence;
  - it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - 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
- 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 organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

**'Financial Institution'** The term "Financial Institution" means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company".

**'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 the natural person(s) who exercises control of the Entity through other means.

Where no natural person(s) is/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 or exercises ultimate control over the management of the Entity.

**'Controlling Person'** This is a natural person who exercises control over an entity. Where an entity Account

Holder is treated as a Passive Non-Financial Entity ('NFE') then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term 'beneficial owner' as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). If the account is maintained for an entity of which the individual is a Controlling Person, then the 'Controlling Person tax residency Self-Certification' form should be completed instead of this form.

**'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. 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'** The term "Depository Institution" means an authorized institution as defined by section 2(1) of the Banking Ordinance (Cap. 155) or any Entity that accepts deposits in the ordinary course of a banking or similar business.

**'Entity'** The term Entity (a) means (i) an entity other than a natural person, that can establish a permanent customer relationship with a financial institution or otherwise own property; or (ii) a legal arrangement and (b) includes a corporation, partnership and any other body of persons (incorporated or unincorporated) and a trust.

**Financial Account'** A Financial Account is 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.

**"Investment Entity"** The term "Investment Entity" means:

- (i) a corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities – (i) dealing in securities; (ii) trading in futures contracts; (iii) leveraged foreign exchange trading; (iv) asset management;
- (ii) an institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities – (i) dealing in securities; (ii) trading in futures contracts; (iii) asset management;
- (iii) a collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571);
- (iv) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: (i) 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; (ii) individual and collective portfolio management; or (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other entity or individual. Such activities or operations do not include rendering non-binding investment advice to a customer.
- (v) 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 an Investment Entity described in (a), (b), (c) or (d) above.

**'Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction'** The term "Investment Entity that is managed by another Financial Institution and located in a Non-Participating Jurisdiction" 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.

**'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 paragraph (d) 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 an Investment Entity described in (a), (b), (c) or (d) above, if any of the managing Entities is such another Entity.

**'NFE'** An "NFE" is any Entity that is not a Financial Institution.

**'Passive NFE'** A "Passive NFE" means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

**'Participating Jurisdiction'** A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard.

**'Participating Jurisdiction Financial Institution'** The term "Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

**'Reportable Account'** The term '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 Jurisdiction'** A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

**'Reportable Person'** A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

**'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.

**'Resident for tax purposes'** Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. 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. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link:

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

**'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.

**'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 or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the following link:<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

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 individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

## Controlling Person Appendix - Definitions

Note: These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS), the associated Commentary to the CRS, and domestic guidance. This can be found at the following link:

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

If you have any questions then please contact your tax adviser or domestic tax authority.

**'Account Holder'** The term 'Account Holder' means the person listed or identified as the holder of a Financial 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. In these circumstances that other person is the Account Holder. 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.

**'Controlling Person(s)'** "Controlling Persons" are the natural person(s) who exercise control over an Entity. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) or enforcer (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). The settlor(s), the trustee(s), the protector(s) or enforcer (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be 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, trustee, protector or enforcer or beneficiary of a trust are themselves Entities then the Controlling Persons of the settlor, trustee, protector or enforcer or beneficiary must be treated 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 to those of a trust.

**'Financial Account'** A Financial Account is 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.

**'Participating Jurisdiction'** A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard.

**'Reportable Account'** The term '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 Jurisdiction'** A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

**'Reportable Person'** A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

**'Resident for tax purposes'** Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. 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. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link:

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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 individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.