

FATCA AND CRS DECLARATION FORM

INSTRUCTION

- Please read these instructions before completing this form.
- This form is used to declare FATCA and CRS information for over-the-counter transactions at ASNB branches and agent. It applies to onboarding registrations, personal details updates / change in circumstances, and declarations initiated by notifications from ASNB Headquarters.
- Declarations by Minor Unit Holder related to FATCA and CRS indicia will be carried out by the Registered Guardian.
- This form contains four parts – Part A, B, C and D, which requires ASNB to obtain your income tax related information in order to comply with Income Tax (Automatic Exchange of Financial Account Information) Rules 2016, Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS).
- For the form to be deemed valid, please sign and state the date in **Part D - DECLARATION AND ACKNOWLEDGEMENT**.
- You may refer to the Glossary in the next page for terminologies and definition used in this form.
- Should you have any concern regarding your tax residency status, please consult your tax advisor or you may refer to:
 - <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>.
 - <https://www.irs.gov/individuals/international-taxpayers/determining-an-individuals-tax-residency-status>.

FATCA & CRS INDICIA

- FATCA and CRS indicia include:
 - Foreign Tax residency.
 - Foreign Telephone Number.
 - Residence or mailing or "in-care-of" / "hold mail" address (including post office box).
 - Standing instructions to transfer funds to an account maintained in a foreign country / jurisdiction.
 - Current effective power of attorney / signatory authority granted to a person with foreign address.
 - Nationality / residence status (**for FATCA only**).

FATCA DECLARATION

- The information under FATCA declaration must be completed by all unitholders.
- The information in this form is collected in order to comply with (FATCA) requirements which require ASNB to identify and report on U.S. Person.
- If you are a non-U.S. Person but have one of the U.S. indicia and did not submit the required documents as per Section B, ASNB will report your name, address and any information required by Inland Revenue Board of Malaysia (IRB).
- Any concerns related to FATCA, please visit the IRS website at <https://www.irs.gov>.

TAX RESIDENCY DECLARATION - CRS

- The information under tax residency declaration must be completed by all unitholders.
- You are required to choose one of the information in tax residency section and complete the table according to your tax residency:
 - Malaysian Tax Resident only.
 - Malaysian and Foreign Tax Resident.
 - Foreign Tax Resident.
- Any concerns related to CRS, please visit the "OECD Automatic Exchange of Information Portal" at <http://www.oecd.org/tax/automatic-exchange>.

DECLARATION & ACKNOWLEDGEMENT

- Information in this section is required by all unitholders.

CODE REFERENCE GUIDE

(A) DESCRIPTION OF REASON IF YOU DO NOT HAVE TAX IDENTIFICATION NUMBER (TIN)

CODE	DESCRIPTION
A	The country/jurisdiction where the unitholder is a taxpayer, does not issue any TIN.
B	The unitholder is unable to obtain TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the table under Part C if you have selected this reason).
C	No TIN is required. This is only applicable if the Authority of the relevant country/jurisdiction does not require the TIN for CRS reporting.

(B) DESCRIPTION OF REASON FOR NOT HAVING CERTIFICATE LOSS OF U.S NATIONALITY (CLN)

CODE	DESCRIPTION
A	You have applied for a CLN and are currently awaiting its issuance due to administrative delays from U.S. Citizenship and Immigration Services (USCIS) or other relevant government agencies.
B	As a person born in the U.S, you may not be aware that you will receive a CLN after surrendering your U.S. citizenship.
C	As you have not received any U.S. benefits or been assigned a U.S. Social Security Number, it is likely that your parents did not secure your U.S. citizenship at birth.
D	As your parents were Malaysian diplomats at the time of your birth, you did not acquire U.S. citizenship, as children born to diplomats are not subject to U.S. jurisdiction.
E	You / your parents have registered with the Malaysian consulate to confirm Malaysian citizenship, and "Borang W" was issued as proof. For this option, please provide the "Borang W" form.
F	You previously held a CLN. However, it is no longer in your possession due to being lost or stolen.

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GLOSSARY

TERMINOLOGY

Reportable Account	Accounts for any unit trust managed by ASNB that have been identified as accounts held by one or more Reportable Persons.
Financial Account	Unit trust account(s) managed by ASNB.
Tax Identification Number (TIN)	<p>Taxpayer Identification Number or any references that have equivalent function.</p> <p>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.</p>
Reportable Person	An individual who is a tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction.
Malaysian Tax Resident	A Malaysian resident who is subject to any taxation laws of Malaysia.
Resident for tax purposes	<p>Generally, an individual will only have one jurisdiction of residence. However, an individual may be resident for tax purposes in two or more jurisdictions. The domestic laws of the various jurisdictions lay down the conditions under which an individual is to be treated as fiscally "resident". They cover various forms of attachment to a jurisdiction which, in the domestic taxation laws, form the basis of a comprehensive taxation (full liability to tax). They also cover cases where an individual is deemed, according to the taxation laws of a jurisdiction, to be resident of that jurisdiction (e.g. diplomats or other persons in government service). To solve cases of double residence, tax conventions contain special rules which give the attachment to one jurisdiction a preference over the attachment of the other jurisdiction for purposes of those conventions. Generally, an individual will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), he pays or should be paying tax therein by reason of his domicile, residence or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes.</p> <p>The following examples illustrate how an individual's residence for tax purposes may be determined:</p> <p>Example 1: An individual has his permanent home in Jurisdiction A and is taxed as being a resident of Jurisdiction A. He has had a stay of more than six months in Jurisdiction B and according to the legislation of the latter Jurisdiction he is, in consequence of the length of the stay, taxed as being a resident of that Jurisdiction. Thus, he is resident of both Jurisdictions.</p> <p>Example 2: Same facts as Example 1, except that the individual only had a stay of eight weeks in Jurisdiction B and according to the legislation of that Jurisdiction he is not, by reason of the length of the stay, taxed as being a resident of Jurisdiction B. Thus, he is only resident of Jurisdiction A.</p>
Unitholder	<ul style="list-style-type: none"> Any individual who is a registered Unit Holder of ASNB. With respect to Akaun Bijak / Remaja account where the Registered Guardian is acting as a legal guardian, the minor is regarded as the Unit Holder.
Common Reporting Standard (CRS)	Standard approved by the Council of the Organization for Economic Co-operation and Development on 15 July 2014, as amended from time to time.
Reportable Jurisdiction	Government which has signed the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information with Malaysia.
Foreign Account Tax Compliance Act (FATCA)	FATCA stands for the U.S. provisions commonly known as the Foreign Account Tax Compliance provisions, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. Financial Institutions and other non-U.S. entities.
Change in Circumstances	<p>As per CRS and FATCA requirements, the "Change in Circumstances" means any change in one or more of the information below:</p> <ul style="list-style-type: none"> Change of tax residency details (to/from outside Malaysia; or one country to another). Change of residence or mailing address (to/from outside Malaysia; or one country to another). Change of contact number (to/from outside Malaysia; or one country to another). Application or cancellation of standing instructions to transfer funds to an account maintained outside Malaysia; or from an overseas account to another. Change of address of the current effective power of attorney/signatory authority (to/from outside Malaysia; or one country to another). Change of nationality / residence status to/from U.S. (for FATCA only).

FATCA AND CRS DECLARATION FORM

PART A: UNIT HOLDER INFORMATION

Full Name of Unit Holder as per Identity Document:	First or Given Name:	Family Name or Surname(s):
Date of Birth (DD/MM/YYYY):		NRIC No:
Place of Birth:	Town/city:	Country:
Residence Address:		
	Postcode:	Town/city:
		Country:
Mailing Address (if different from above):		
	Postcode:	Town/city:
		Country:
Telephone Number (with country code):	Primary:	Secondary (if any):

PART B: FATCA DECLARATION

Please complete this section and tick [/] in the applicable column		Yes	No	Document required if <Yes>												
1	Are you a U.S. citizen?			• Copy of MyKAD; AND • Copy of Green Card; OR Copy of U.S Passport												
2	Do you hold a U.S. Permanent Resident Card (Green Card) or U.S Passport?			(If you have ticked "Yes" to any of the questions, please fill up your U.S. TIN in the table under Part C).												
3	Are you a U.S. resident?															
4	Do you have U.S residence or mailing address (including a U.S. post office box)?															
5	Do you currently have U.S. telephone number (dial code: +1)			• Copy of MyKAD / MY Passport; OR • Copy of Certificate of Residence.												
6	Is the U.S. your country of birth?			• Copy of MyKAD / MY Passport; AND • Copy of Certificate Loss of U.S Nationality (CLN); OR the reason for not having a CLN as outlined in the code reference guide (B) . • Please select the applicable reason by ticking [/] the appropriate option below:												
				<table> <tr> <td>A</td> <td>B</td> <td>C</td> <td>D</td> <td>E</td> <td>F</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	A	B	C	D	E	F						
A	B	C	D	E	F											

PART C: TAX RESIDENCY DECLARATION

Please complete this section and tick [/] in the applicable column

I declare that I am a: ☐ Malaysian Tax Resident only (MTR) ☐ Malaysian and Foreign Tax Resident (MFTR) ☐ Foreign Tax Resident only (FTR)

If you have ticked "Malaysian and Foreign Tax Resident" or "Foreign Tax Resident", please complete the following table.

Country / Jurisdiction of tax residence (Please state down ALL of your tax residence countries / jurisdictions)	Tax Identification Number (TIN) / Social Security Number (SSN)	If TIN is unavailable, please state Reason A, B or C Kindly refer to CODE REFERENCE GUIDE (A)	If Reason B has been selected, please indicate why you are unable to obtain a TIN
1			
2			
3			

• Details of tax residency rules can be obtained at: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>.

• TIN details for each tax jurisdiction can be obtained at: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>.

Clarification of Tax Residence Information

• MTR must select the relevant box below that applies to you.

• MFTR / FTR must select the relevant box below if the country or jurisdiction listed in your address or telephone number(s) in Part A differs from the tax residence country or jurisdiction(s) declared in Part C. above.

☐ I am a student / teacher / researcher / trainee at an educational institution in the foreign country and holds the appropriate visa.

☐ I work in the country / jurisdiction stated in Part A and have not yet lived there long enough to become tax resident.

☐ I work as a diplomat at the Consulate / Embassy or armed forces posted to the country / jurisdiction stated in Part A.

☐ None of the above. Please provide your explanation:

Notes:

• Please provide relevant supporting documentation(s) to further support the tax residence country(ies)/jurisdiction(s) which you have declared above (i.e., Part C). For example, National Registration Identity Card (NRIC) / Certificate of Tax Residence / Driving License / Public Register / Student Pass in a foreign country / Notice of Assessment / Latest Tax Return.

• If you do not submit the supporting documentation(s), ASNB will report you to Inland Revenue Board of Malaysia (IRB) as the tax resident of country(ies)/jurisdiction(s) indicated in your address(es)/telephone number(s) in Part A and tax residence country(ies)/jurisdiction(s) which you have declared in Part C.

PART D: DECLARATION AND ACKNOWLEDGEMENT

- I represent and declare that the information provided above and information in the submitted documents is true, accurate and complete; and the submitted documents are genuine and duly executed.
- I hereby consent and authorize ASNB to report my information to regulatory authorities in accordance with the requirements of FATCA and CRS as may be stipulated by any applicable laws, regulations, agreement or regulatory guidelines or directives.
- I also agree and undertake to notify ASNB and provide an updated self-certification form or provide the requested information by ASNB within 90 days from the date when there is a change in any information which I have provided to ASNB (i.e., when there is a Change in Circumstances).
- I hereby consent that ASNB may classify me as a reportable unitholder in the event that I fail to provide accurate and complete information and/or documentation as ASNB may require under the FATCA and CRS requirements.
- I hereby consent that ASNB may terminate my account(s) and/or facilities granted to me, in the event that I become a non-Malaysian citizen.

Date
(DD/MM/YYYY)

Unitholder's Name

Guardian's Name
(If Unitholder is a Minor)

Signature of
Unitholder / Guardian

FOR ASNB AND AGENTS USE ONLY

SUPPORTING DOCUMENTS / INFORMATION RECEIVED

Type of Supporting Documents / Information	[/]
1 MyKAD	
2 MY Passport	
3 US Passport	
4 Green Card	
5 U.S Certificate of Residence	
6 Non-U.S Certificate of Residence	

Type of Supporting Documents / Information	[/]
7 Certificate loss of U.S Nationality (CLN)	
8 Reason for not having CLN	
9 Driving License	
10 Student pass in a foreign country	

Other: 1. _____
2. _____

FATCA DECLARATION CHECKLIST		Yes	No
1	Was the unitholder a U.S. citizen?		
2	Did the unitholder posses a U.S. Permanent Resident Card (Green Card) or U.S Passport?		
3	Was the unitholder born in the U.S.?		
4	Was the unitholder's residence or mailing address (including a U.S. post office box) in the U.S.?		
5	Did the unitholder currently have a current U.S. telephone number?		
6	Did the unitholder possess the U.S Tax Identification Number (TIN) / Social Security Number (SSN)?		

UNITHOLDER' S FATCA STATUS

Unit Holder is:

☐

U.S Person

☐

Non-U.S Person

TAX RESIDENCY DECLARATION CHECKLIST		Yes	No
1	Was the unitholder's residence or mailing address outside Malaysia?		
2	Did the unitholder currently have a foreign telephone number?		
3	Did the unitholder possess the foreign Tax Identification Number (TIN)?		

UNITHOLDER' S TAX RESIDENCY STATUS

Unit Holder is:

☐

Malaysian Tax Resident

☐

Foreign Tax Resident

	Employee Name	Employee ID	Signature	Date
Received By				
Checked By				