



# FATCA / FOREIGN TAX LAWS INFORMATION NON INDIVIDUAL FORM

(Please consult your professional tax advisor for further guidance on FATCA & CRS classification)



## 1. Entity Details

Name of the Entity			
Type of address given at KRA	<input type="checkbox"/> Residential or Business <input type="checkbox"/> Residential <input type="checkbox"/> Business <input type="checkbox"/> Registered Office		
Address of tax residence would be taken as available in KRA database. In case of any change, please approach KRA & notify the changes			
Application No.		Folio No.	
PAN Number		Date of Incorporation	<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"/> <input type="text"/>
City of Incorporation		Country of Incorporation	
Entity Constitution Type	<input type="checkbox"/> Partnership Firm <input type="checkbox"/> HUF <input type="checkbox"/> Private Limited Company <input type="checkbox"/> Public Limited Company <input type="checkbox"/> Society <input type="checkbox"/> AOP/BOI <input type="checkbox"/> Trust <input type="checkbox"/> Liquidator <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Artificial Juridical Person <input type="checkbox"/> Others specify		
Please tick the applicable tax resident declaration	Is "Entity" a tax resident of any country other than India: <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, please provide country/ies in which the entity is a resident for tax purposes and the associated Tax ID number below.)		

Country	Tax Identification Number*	Identification Type (TIN or Other, please specify)

\*In case Tax Identification Number is not available, kindly provide its functional equivalent.

In case TIN or its functional equivalent is not available, please provide Company Identification number or Global Entity Identification Number or GIIN, etc.

In case the Entity's Country of Incorporation / Tax residence is U.S. but Entity is not a Specified U.S. Person, mention Entity's exemption code here \_\_\_\_\_ (Ref. Inst.O)

## 2. FATCA & CRS Declaration

### PART A (to be Filled by Financial Institutions or Direct Reporting NFFEs)

1	We are a, <input type="checkbox"/> Financial institution (Ref. Inst. A) or <input type="checkbox"/> Direct reporting NFFE (Ref. Inst. B) (please tick as appropriate)	GIIN _____ <b>Note:</b> If you do not have a GIIN but you are sponsored by another entity, please provide your sponsor's GIIN above and indicate your sponsor's name below Name of sponsoring entity _____ _____ _____
GIIN not available (please tick as applicable) If the entity is a Financial institution,		<input type="checkbox"/> Applied for <input type="checkbox"/> Not required to apply for - please specify 2 digits sub-category (Ref. Inst. C) <input type="text"/> <input type="text"/> <input type="checkbox"/> Not obtained – Non-participating FI

### PART B (please fill any one as appropriate "to be filled by NFEs other than Direct Reporting NFFEs")

1	Is the Entity a listed company (that is, a company whose shares are regularly traded on an established stock exchanges) (Ref. Inst. D)	<input type="checkbox"/> Yes (If yes, please specify any one stock exchange on which the stock is regularly traded) Name of stock exchange _____
2	Is the Entity a related entity of a listed company (a company whose shares are regularly traded on an established stock exchanges) (Ref. Inst. E)	<input type="checkbox"/> Yes (If yes, please specify name of the listed company name of and one stock exchange(s) on where this stock is regularly traded) Name of listed company _____ Nature of relation: <input type="checkbox"/> Subsidiary of the Listed Company <input type="checkbox"/> Controlled by a Listed Company Name of stock exchange _____
3	Is the Entity an active NFE (Ref. Inst. G)	<input type="checkbox"/> Yes (If yes, please fill UBO declaration in the next section.) Nature of Business _____ Please specify the sub-category of Active NFE <input type="text"/> <input type="text"/>
4	Is the Entity a passive NFE (Ref. Inst. H)	<input type="checkbox"/> Yes (If yes, please fill UBO declaration provided separately) Nature of Business _____

## 3. FATCA CRS Terms and Conditions

I/We acknowledge and confirm that the information provided above is true and correct to the best of my/our knowledge and belief. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I/We am/are aware that I/We may liable for it. I/We hereby authorize you [CAMS/Fund/AMC/Other participating entities] to disclose, share, remit in any form, mode or manner, all / any of the information provided by me, including all changes, updates to such information as and when provided by me to Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India wherever it is legally required and other investigation agencies without any obligation of advising me/us of the same. Further, I/We authorize to share the given information to other SEBI Registered Intermediaries / or any regulated intermediaries registered with SEBI / RBI / IRDA / PFRDA to facilitate single submission / update & for other relevant purposes. I/We also undertake to keep you informed in writing about any changes / modification to the above information in future and also undertake to provide any other additional information as may be required at your / Fund's end. As may be required by domestic or overseas regulators/ tax authorities, I/We authorize Fund/AMC/RTA to withhold and pay out any sums from your account or close or suspend your account(s) without any obligation of advising me of the same

Authorized Signatory	Authorized Signatory	Authorized Signatory
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Place: \_\_\_\_\_

Date:    /    /

# INSTRUCTIONS

- A. Foreign Financial Institution [FFI] – Means any non-US financial institutions that is a – (1) Depository institution – *accepts deposits in the ordinary course of banking or similar business*; (2) Custodian institution – *as a substantial portion of its business, hold financial assets for the accounts of others*; (3) Investment entity – *conducts a business or operates for or on behalf of a customer for any of the activities like trading in money market instruments, foreign exchange, foreign currency, etc. or individual or collective portfolio management or investing, administering or managing funds, money or financial assets on behalf of other persons; or an entity managed by this type of entity*; or (4) Insurance company – *entity issuing insurance products i.e. life insurance*; (5) Holding or Treasury company – *entity that is part of an expanded affiliate group that includes a depository, custodian, specified insurance company or investment entity*

## B. Direct reporting NFFE

A direct reporting NFE means a NFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS

## C. Not required to apply for GIIN:

Code	Sub-category
01	Governmental Entity, International Organization or Central Bank
02	Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; or a Pension Fund of a Governmental Entity, International Organization or Central Bank
03	Non-public fund of the armed forces, an employees' state insurance fund, a gratuity fund or a provident fund
04	Entity is an Indian FI solely because it is an investment entity
05	Qualified credit card issuer
06	Investment Advisors, Investment Managers & Executing Brokers
07	Exempt collective investment vehicle
08	Trustee of an Indian Trust
09	FI with a local client base
10	Non-registering local banks
11	FFI with only Low-Value Accounts
12	Sponsored investment entity and controlled foreign corporation
13	Sponsored, Closely Held Investment Vehicle
14	Owner Documented FFI

- D. Listed company - A company is publicly traded if its stock are regularly traded on one or more *established securities markets* (*Established securities market* means an exchange that is officially recognized and supervised by a governmental authority in which the securities market is located and that has a meaningful annual value of shares traded on the exchange)

- E. Related Entity - an entity is a "Related Entity" of another entity if one controls the other, or the two entities are under common control (where control means direct or indirect ownership of more than 50% of the vote or value in an entity)

- F. Non-financial foreign entity [NFFE] – Non-US entity that is not a financial institution [including a territory NFFE]. Following NFFEs are excluded from FATCA reporting – (a) Publicly traded corporation / listed companies; (b) Related Entity of a listed company; and (c) Active NFFE

- G. Active NFFE - Any one of the following -

Code	Sub-category
01	Less than 50 percent of the NFE's gross income for the preceding financial year is <i>passive income</i> and less than 50 percent of the assets held by the NFE during the preceding financial year are assets that produce or are held for the production of <i>passive income</i> ;
02	The NFE is a Governmental Entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of the foregoing;
03	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 shall not qualify for this status if the entity functions 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;
04	The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;
05	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;
06	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;
07	Any NFE that fulfills all of the following requirements: <ul style="list-style-type: none"> <li>It is established and operated in India exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in India and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;</li> <li>It is exempt from income tax in India;</li> <li>It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> <li>The applicable laws of the NFE's country or territory 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</li> </ul>

The applicable laws of the NFE's country or territory 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 country or territory of residence or any political subdivision thereof.

**Explanation:-** For the purpose of this sub-clause, the following shall be treated as fulfilling the criteria provided in the said sub-clause, namely:-

- (I) an Investor Protection Fund referred to in clause (23EA);
- (II) a Credit Guarantee Fund Trust for Small Industries referred to in clause 23EB; and
- (III) an Investor Protection Fund referred to in clause (23EC), of section 10 of the Act;

- H. Passive NFE - The term passive NFE means: (i) any non-financial entity which is not an active non-financial entity including a publicly traded corporation or related entity of a publicly traded company; or (ii) an investment entity (iii) a withholding foreign partnership or withholding foreign trust; (Note: Foreign persons having controlling interest in a passive NFE are liable to be reported for tax information compliance purposes)

- I. Passive income - The term passive income includes income by way of : (1) Dividends, (2) Interest (3) Income equivalent to interest, -(4) Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFE (5) Annuities (6) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income (7) The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets, (8) The excess of foreign currency gains over foreign currency losses (9) Net income from swaps (10) Amounts received under cash value insurance contracts. But passive income will not include, in case of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course of such dealer's business as such a dealer.

- J. Controlling Persons 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

- K. Non-Participating FFIs [NPFIs] – an FFI other than participating FFI, a deemed-complaint FFI, or an exempt beneficial owner

- L. Specified US Persons – Any US Person other than i). A publicly traded corporation; ii). A corporation that is a member of the same expanded affiliate group; iii). A tax exempt organization; iv). an individual retirement plan; v). the United States or an agency or instrumentality of the United States; vi). Any state [including District of Columbia and United States possession] or State Authorities; vii). A bank, viii). A real estate investment trust; ix). A regulated investment company; x). an entity registered with the SEC under the Investment Company Act of 1940; xi). A common trust fund; xii). A tax exempt trust; xiii). A registered dealer; xiv). A registered broker

- M. Expanded affiliated group – One or more chains of members connected through ownership (50% or more, by vote or value) by a common parent entity if the common parent entity owns stock or other equity interests meeting the requirements in at least one of the other members

- N. Owner documented FFI – AN FFI meeting the following requirements – (a) FFI is an FFI solely because it is an investment entity; (b) FFI is not owned by or related to any FFI that is a depository institution, custodian institution, or specified insurance company; (c) FFI does not maintain a financial account for any non-participating FFI; (d) FFI provides the designated withholding agent with all of the documentation and agrees to notify the withholding agent if there is a change in the circumstances, and (e) The designated withholding agent agrees to report to the IRS (or, in case of a reporting Model 1 IGA, to the relevant foreign government or agency thereof) all of the information described in (or (as appropriate) with respect to any US specified persons and (2) Notwithstanding the previous sentence, the designated withholding agent is not required to report information with respect to an indirect owner of the FFI that holds its interest through a participating FFI, a deemed-complaint FFI (other than an owner-documented FFI), an entity that is a US person, an exempt beneficial owner, or an exempted NFE

- O. Exemption Code for US persons

Code	Sub-category
A	An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
B	The United States or any of its agencies or instrumentalities
C	A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
D	A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. 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 Reg. 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 United States or any state
G	A real estate investment trust
H	A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I	A common trust fund as defined in section 584(a)
J	A bank as defined in section 581
K	A broker
L	A trust exempt from tax under section 664 or described in section 4947(a)(1)
M	A tax exempt trust under a section 403(b) plan or section 457(g) plan
N	Not Applicable