

CONTROLLING PERSON

In compliance with relevant tax authorities' requirement, Inter-Pacific Securities Sdn Bhd ("IPS") is obliged to collect certain information about each investor's tax arrangement. Please complete the sections below as directed and provide any document that is requested. Please note that we may be legally obliged to share this information, and other financial information with respect to the financial accounts to which this form relates to Inland Revenue Board of Malaysia ("IRBM"), who in turn may share the information with relevant tax authorities of other jurisdictions where you are a tax resident.

If you have any questions on how to define your tax residency status or US indicia, please consult your tax adviser or visit the OECD automatic exchange of information portal at (<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>) or IRS FATCA website (<https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>).

Please fill in this form when the Account Holder is a Passive NFFE/NFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

Each Controlling Person is required to complete a copy of this form.

This form will remain valid unless there is a change in circumstances relating to information that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification within 30 days from such change with the supporting documents, as applicable.

1. IDENTIFICATION OF A CONTROLLING PERSON

Full Name (as per NRIC / Passport)

Title	:	<input type="checkbox"/> Mr <input type="checkbox"/> Ms <input type="checkbox"/> Madam <input type="checkbox"/> Others, please specify: _____	Date of Birth:	<input type="text"/> - <input type="text"/> - <input type="text"/>
NRIC No.	:	<input type="text"/> - <input type="text"/> - <input type="text"/>	Passport No.:	<input type="text"/>
Nationality	:	<input type="checkbox"/> Malaysian <input type="checkbox"/> Non-Malaysian, please specify: _____		
Place of Birth (City/Town)	:	_____		
Country of birth	:	_____		
Registered Address	:	_____		

			Postcode	<input type="text"/>
Residence Address	:	_____		

			Postcode	<input type="text"/>
Tel No	:	<input type="text"/> - <input type="text"/> (House) <input type="text"/> - <input type="text"/> (Mobile)		
		<input type="text"/> - <input type="text"/> (Office) ext. <input type="text"/> - <input type="text"/> (Fax)		

2. FATCA DECLARATION

Are you a U.S. Citizen or Resident (including a green card holder)	:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you have U.S. passport	:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is U.S. your country of birth	:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you hold a current U.S. residence or mailing address (including a U.S. post office box)	:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you have a current U.S. telephone number	:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you currently maintain any standing instructions to the U.S.	:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you currently assign power of attorney or signatory authority to a person within the U.S.	:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you currently have a "hold mail" or "in care of" address as your sole address	:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you currently file a tax return in U.S.	:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
U.S. TIN	:	<input type="text"/>	

3. CRS DECLARATION OF TAX RESIDENCY

Please tick one of the following:

- i) I am a tax resident of Malaysia only. (Please proceed to item no. 4)
- ii) I am **not** a tax resident of Malaysia and I have **no** other tax residency(ies) with other country(ies). (Please proceed to item no. 4)
- iii) I am **not** a tax resident of Malaysia and I have other tax residency(ies) with other country(ies).
- iv) I am a tax resident of Malaysia and I have other tax residency(ies) with other country(ies).

If you have selected **(iii) and (iv) above**, please complete the following table:-

For the purposes of taxation, I am a tax resident in the following countries and my Taxpayer Identification Number (“TIN”) or an equivalent in each country is set out below or I have indicated that a TIN or its equivalent is unavailable:

Country/Jurisdiction of Tax Residence	TIN (Taxpayer Identification Number)	If no TIN available, enter Reason A, B or C (Refer to Notes on page 2)
1		
2		
3		

Notes:

TIN is not available due to the following reasons:

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

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

- TIN application is in progress.
- I am a housewife, househusband, student or retiree.
- Others, please specify: _____

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

If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet.

4. TYPE OF CONTROLLING PERSON

Please provide the legal name of the relevant entity of which you are a Controlling Person and the CP type:

a. Entity Name	: []	CP Type:	[]
b. Entity Name	: []	CP Type:	[]
c. Entity Name	: []	CP Type:	[]
d. Entity Name	: []	CP Type:	[]
e. Entity Name	: []	CP Type:	[]

Controlling Person of a legal person

- CP01: Control by ownership (i.e. not less than 25% of issued share capital)
- CP02: Control by other means (i.e. not less than 25% of voting rights)
- CP03: Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity.

Controlling Person of a trust

- CP04: Settlor
- CP05: Trustee
- CP06: Protector
- CP07: Beneficiary
- CP08: Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary)

Controlling Person of a legal arrangement (non-trust)

- CP09: Settlor-equivalent
- CP10: Trustee -equivalent
- CP11: Protector -equivalent
- CP12: Beneficiary -equivalent
- CP13: Other equivalent (e.g. individual who exercises control over another entity being equivalent/similar to settlor/trustee/protector/beneficiary)

5. DECLARATION AND SIGNATURE OF CONTROLLING PERSON

I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be provided to IRBM and they may exchange this information with tax authorities of other countries pursuant to intergovernmental agreements to exchange financial account information.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise IPS within 30 days of any change in circumstances which affects or causes the information contained herein to become incorrect or incomplete, and to provide IPS with a suitably updated self-certification within 30 days from such change with the supporting documents, as applicable.

Signature of Applicant
Name:
NRIC / Passport No. / Other ID:
Date:

6. DEFINITIONS

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.

Account Information means any information relating to Account Holder including without limitation to the account number, account balance or value, currency denomination, gross receipts, withdrawals and payments to or from the account and the total gross amount of interest paid or credited to the account.

Financial Account means 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 as defined in FATCA and CRS regulations.

U.S. means the United States.

OECD means the Organisation for Economic Co-operation and Development. OECD is an intergovernmental economic organisation with 35 member countries, founded in 1960 to stimulate economic progress and world trade.

IRS means Internal Revenue Service.

FATCA means Foreign Account Tax Compliance Act. FATCA is a 2010 United States federal law requiring all non-U.S. ('foreign') financial institutions (FFIs) to search their records for customers with indicia of 'U.S.-person' status, such as a U.S. place of birth, and to report the assets and identities of such persons to the U.S. Department of the Treasury.

CRS means Common Reporting Standard. CRS is developed in response to the G20 request and approved by the OECD Council on 15 July 2014, calls on jurisdictions to obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. It sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts and taxpayers covered, as well as common due diligence procedures to be followed by financial institutions.

TIN (including "functional equivalent") 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 OECD automatic exchange of information portal. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

Tax Resident refers to the definition of tax residence by each participating jurisdiction as provided on [<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#id.en.347760>]. In general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). For more information on tax residence, please consult your tax adviser or the information at the OECD automatic exchange of information portal mentioned above.

Non-Financial Foreign Entity ("NFFE") means a Non-US Entity that does not meet the definition of a FFI.

Passive Non-Financial Foreign Entity ("NFE") means any NFFE that is not an active NFFE or a withholding foreign partnership or withholding foreign trust.

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

Control means 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, then under the CRS the Reportable Person is deemed to be the natural person who holds the position of senior managing official.

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

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

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

Reportable Person means a reportable jurisdiction person other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a related entity of a corporation described in clause (i); (iii) a governmental entity; (iv) an international organization; (v) a central bank; or (vi) a financial institution.