

## FATCA and CRS - Self Certification Form For Individuals

(Please consult your professional tax advisor on your tax residency and related FATCA and CRS guidance)

### A. FATCA and CRS Information (Self Certification)

PAN					
Name					
Type of Address (given at KRA)	<input type="checkbox"/> Residential <input type="checkbox"/> Business <input type="checkbox"/> Residential/Business <input type="checkbox"/> Registered Office <input type="checkbox"/> Unspecified				
Nationality/ Citizenship of Country/Region	Gender	Date of Birth	D	D	M
			M	Y	Y
Mobile	Place of Birth	Country/ territory of Birth			
Father's Name					
Spouse's Name					
Identification Document	<input type="checkbox"/> Passport <input type="checkbox"/> Election ID Card <input type="checkbox"/> Govt. ID Card <input type="checkbox"/> Driving Licence				
(if PAN not Provided)	<input type="checkbox"/> UIDAI Card <input type="checkbox"/> NREGA Card <input type="checkbox"/> Others _____				
Identification number of the document provided					

Are you a tax resident of country/jurisdiction other than India?  Yes  No

If yes, please indicate all countries in which you are resident for tax purposes and the associated Tax ID Numbers below:

S. No.	Country/jurisdiction of Tax Residency <sup>#</sup>	Tax Payer Identification Number <sup>^</sup>	Identification Type (TIN or other, please specify)	If no TIN available, enter reason A ~ , B ~ or C ~
1.				
2.				
3.				
4.				

<sup>#</sup>To also include USA, where the individual is a citizen/green card holder of USA.

<sup>^</sup>In case Tax Identification Number is not available, kindly provide its functional equivalent.

- ~ **Reason A** - The Country/jurisdiction where the Account Holder is liable to pay tax 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 in the below table if you have selected this reason).
- ~ **Reason C** - No TIN is required. (Only select this reason if the authorities of the Country/jurisdiction of tax residence entered above do not require the TIN to be disclosed).

**Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.**

1.	
2.	
3.	
4.	

### B. Declaration

I acknowledge and confirm that the information provided with respect to FATCA/CRS is true and correct to the best of my knowledge and belief. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I am aware that I will be responsible for it. I authorise you and the Fund to update your and the Fund's records with the FATCA/CRS information provided by me. Further, I authorise you and the Fund to share the given information provided by me to the Fund or other SEBI Registered Intermediaries to facilitate single submission/update. I also undertake to keep you and the Fund informed in writing about any changes/modification/update to the above information in future and also undertake to provide any other additional information as may be required by you, the Fund and/or by the domestic tax authorities.

Date:

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

First Applicant/Guardian

## Terms and Conditions

The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income Tax Rules, 1962, which require Indian financial institutions to seek additional personal, tax and beneficial owner information and certain certifications and documentation from customers. In relevant cases, information will have to be reported to tax authorities/appointed agencies. Towards compliance, we may also be required to provide information to any institutions.

Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days.

Please note that you may receive more than one request for information if you have multiple relationships with us or our group entities. Therefore, it is important that you respond to our request, even if you believe you have already supplied any previously requested information.

It is mandatory to supply a TIN or functional equivalent if the country/territory in which you are tax resident issues such identifiers. If no TIN or functional equivalent is yet available or has not yet been issued, please provide an explanation as mentioned above in the form.

In case investor has the following Indicia pertaining to a foreign country/territory and yet declares self to be non-tax resident in the respective country/territory, investor to provide relevant Curing Documents as mentioned below:

FATCA/CRS Indicia observed (ticked)	Documentation required for Cure of FATCA/CRS Indicia
U.S. place of birth	<ol style="list-style-type: none"> <li>Self-certification that the Account Holder is neither a citizen of United States of America nor a resident for tax purposes;</li> <li>Non-US passport or any non-US government issued document evidencing Nationality/Citizenship of Country/Region (refer list below); AND</li> <li>Any one of the following documents:               <ol style="list-style-type: none"> <li>Certified Copy of 'Certificate of Loss of Nationality' OR</li> <li>Reasonable explanation of why the customer does not have such a certificate despite renouncing US citizenship; or Reason the customer did not obtain U.S. citizenship at birth</li> </ol> </li> </ol>
Residence/mailling address in a country/territory other than India	<ol style="list-style-type: none"> <li>Self-certification that the Account Holder is neither a citizen of United States of America nor a tax resident of any country/territory other than India; AND</li> <li>Documentary evidence (refer list below)</li> </ol>
Telephone number in a country/territory other than India	<p>If no Indian telephone number is provided</p> <ol style="list-style-type: none"> <li>Self-certification that the Account Holder is neither a citizen of United States of America nor a tax resident of any country/territory other than India; AND</li> <li>Documentary evidence (refer list below)</li> </ol> <p>If Indian telephone number is provided along with a foreign country/territory telephone number</p> <ol style="list-style-type: none"> <li>Self-certification that the Account Holder is neither a citizen of United States of America nor a tax resident for tax purposes of any country/territory other than India; OR</li> <li>Documentary evidence (refer list below)</li> </ol>
Standing instructions to transfer funds to an account maintained in a country/territory other than India (other than depository accounts)	<ol style="list-style-type: none"> <li>Self-certification that the Account Holder is neither a citizen of United States of America nor a tax resident of any country/territory other than India; AND</li> <li>Documentary evidence (refer list below)</li> </ol>

List of acceptable documentary evidence needed to establish the residence(s) for tax purposes:

- Certificate of residence issued by an authorised government body\*
- Valid identification issued by an authorised government body\* (e.g. Passport, National Identity Card, etc.)

\* Government or agency thereof or a municipality of the country/territory in which the payee claims to be a resident.

## Appendix – Definition

**Note:** These are selected definitions provided to assist you with the completion of this form. Further details can be found within the Income Tax Rules, 1962 and 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 (OECD)

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 by the financial institution that maintains the 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 (i.e. beneficiary) 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.

**'Fund'** stands for **Mutual Fund** which means, a trust set-up under the provisions of the Indian Trusts Act, 1882 and registered with SEBI under SEBI (Mutual Funds) Regulations, 1996 and all amendments thereto made from time to time.