

## Self-Certification for CRS and FATCA– Individual and Sole Proprietorship owned by Individuals

(Each joint account holder should complete a separate form)

To: Sumitomo Mitsui Banking Corporation Singapore Branch (Incorporated in Japan with Limited Liability)  
Reg. No. (UEN) T03FC6366F

Singapore has entered into international agreements under the Common Reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA) as part of its commitment to combat tax evasion. Under these regulations, we are required to collect and report certain information to the Inland Revenue Authority of Singapore (IRAS) who may exchange this information with the tax authority in the country or countries in which you are a tax resident.

Please complete this form so that we hold accurate and up to date information about your tax residence status. If you are unsure of your tax residence status or related matters, you may wish to consult a tax adviser.

For further information, please visit the following websites:

- FATCA: <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>
- CRS: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

| <b>SECTION 1: PART 1 – IDENTIFICATION OF ACCOUNT HOLDER</b> |  |
|---|--|
| Please indicate:  |  |
| (a)   | <p>Full name:</p> <p>First or Given Name: <input style="width: 95%;" type="text"/></p> <p>Last Name or Surname: <input style="width: 95%;" type="text"/></p> <p>Middle Name(s): <input style="width: 95%;" type="text"/></p>   |
| (b)   | <p>Residential address:</p> <p>Line 1 (e.g. House / Apt / Suite Name, Number, Street, if any): <input style="width: 95%;" type="text"/></p> <p>Line 2 (e.g. Town / City / Province / County / State): <input style="width: 95%;" type="text"/></p> <p>Country: <input style="width: 95%;" type="text"/></p> <p>Postal Code: <input style="width: 95%;" type="text"/></p> |

|   |  |   |  |  |
|---|--|---|--|--|
| (c)   | Mailing address:   |   |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 35%; padding: 5px;">                 Is your mailing address the same as your residential address?<br/>                 (Please <b>Check [X]</b> where applicable)             </td> <td style="width: 30%; padding: 5px; text-align: center;"> <b>Yes</b><br/>                 You do not need to complete the rest of part (c)             </td> <td style="width: 35%; padding: 5px; text-align: center;"> <b>No</b><br/>                 Please fill in your mailing address below             </td> </tr> </table> |  | Is your mailing address the same as your residential address?<br>(Please <b>Check [X]</b> where applicable) | <b>Yes</b><br>You do not need to complete the rest of part (c) | <b>No</b><br>Please fill in your mailing address below |
| Is your mailing address the same as your residential address?<br>(Please <b>Check [X]</b> where applicable)   | <b>Yes</b><br>You do not need to complete the rest of part (c)   | <b>No</b><br>Please fill in your mailing address below  |  |  |
| Line 1 (e.g. House / Apt / Suite Name, Number, Street, if any): <input style="width: 95%; height: 30px;" type="text"/>  |  |   |  |  |
| Line 2 (e.g. Town / City / Province / County / State): <input style="width: 95%; height: 30px;" type="text"/>   |  |   |  |  |
| Country: <input style="width: 95%; height: 20px;" type="text"/>   |  |   |  |  |
| Postal Code: <input style="width: 95%; height: 20px;" type="text"/>   |  |   |  |  |
| (d)   | Date of birth (please provide in DD/MM/YYYY format):<br><input style="width: 95%; height: 20px;" type="text"/> |   |  |  |
| (e)   | Country of birth:<br><input style="width: 95%; height: 20px;" type="text"/>                                    |   |  |  |

**SECTION 1: PART 2 – COUNTRY / JURISDICTION OF RESIDENCE FOR TAX PURPOSES AND RELATED TAXPAYER IDENTIFICATION NUMBER (“TIN”) OR FUNCTIONAL EQUIVALENT**

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder’s TIN for each country indicated.

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

- A. The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents.
- B. No TIN is required. (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)
- C. 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)

Country(ies) of tax residence and TIN (if more than one, please state all applicable countries):

| S/N | Country / jurisdiction of tax residence | TIN | If TIN is unavailable enter Reason A, B or C as appropriate |
|-----|---|-----|---|
| 1   |   |     |   |
| 2   |   |     |   |
| 3   |   |     |   |
| 4   |   |     |   |
| 5   |   |     |   |

Note: If you are a U.S. citizen or lawful permanent resident (green card holders), please declare U.S. as your country of tax residence above.

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

|    |  |
|----|--|
| 1) |  |
| 2) |  |
| 3) |  |
| 4) |  |
| 5) |  |

**SECTION 2: CONFIRMATION**

I acknowledge and agree that the information in this form and other information provided to you and any account(s) may be reported to the tax authorities of the country / jurisdiction in which this account(s) is / are maintained and exchanged with authorities of another country / jurisdiction or countries / jurisdictions in which the Account Holder may be tax resident.

I certify that the information on this form is true, correct and complete.

If there is a change in circumstances that affects the tax residence and / or FATCA & CRS status of the Account Holder identified in this Form or causes the information contained herein to become incorrect or incomplete, I understand that I am obligated to inform Sumitomo Mitsui Banking Corporation Singapore Branch of the change in circumstances within 30 days of its occurrence and to provide a suitably updated self-certification.

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

Name :

Date :  
(Please provide in **DD/MM/YYYY** format)

Capacity :

Please indicate the capacity in which you are signing the form if you are not the account holder (for example 'Executor of estate', 'Legal Guardian') and include a copy of document evidencing your capacity.

## Appendix – Summary Descriptions of Select Defined Terms

### **Note:**

To assist you with the completion of this checklist, this appendix contains a list of definitions of selected terms. For the full definition of terms, you may refer to the current CRS and FATCA regulations as relevant.

Where you have any questions or doubts, please consult your tax adviser.

### **“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 or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the FATCA regulations and Common Reporting Standard, and such other person is treated as holding the account.

### **“CRS”**

The term “CRS” refers to the Standard for Automatic Exchange of Financial Account Information in Tax Matters (for the wider approach) developed and published by the Organisation for Economic Co-operation and Development, commonly known as the Common Reporting Standard.

### **“FATCA”**

The term “FATCA” refers to the Foreign Account Tax Compliance Act which has effect for the implementation of obligations arising under the agreement reached between the Government of the Republic of Singapore and the Government of the United States of America to improve international tax compliance.

### **“TIN”**

The term “TIN” means Taxpayer Identification Number (or functional equivalent in the absence of a Taxpayer Identification Number).