



三井住友銀行

SMBC SUMITOMO MITSUI  
BANKING CORPORATION

## Foreign Account Tax Compliance Act (FATCA)

### FATCA Overview

The Foreign Account Tax Compliance Act (“FATCA”) is a U.S. tax law which came into effect on July 1st 2014, for the purpose of preventing asset concealment or tax evasion by U.S. persons<sup>1</sup> utilizing accounts with foreign financial institutions (“FFIs”).

In compliance with FATCA regulations, Sumitomo Mitsui Banking Corporation (“SMBC”) is required to conduct specific due diligence in order to identify relevant accounts held by U.S. persons among customers, and annually report the information on such U.S. accounts to the Internal Revenue Service (the “IRS”).

### FATCA Reportable Customer

Required information of the below account holders may have to be reported to the IRS under FATCA.

#### *(Individual)*

- (a) citizen of the United States or holder of residence visa (“Green Card”); or
- (b) resident of the United States

You may be considered a resident of the United States for tax purposes if you are physically present in the United States on at least:

- (i) 31 days during the current year, and
- (ii) 183 days during the 3-year period that includes the current year and the 2 years immediately

before that, counting:

- All of the days you were present in the current year, and
- One-third of the days you were present in the first year before the current year, and
- One-six of the days you were present in the second year before the current year.

#### *(Entity)*

- (c) corporation or partnership formed under the laws of the United States; or
- (d) entity (i) whose gross income primarily derived from investment activities such as holding investment assets, and (ii) the controlling person(s) (e.g. control over more than 25% shares or voting rights) of which is/are U.S. person(s) defined in (a) or (b) above.

---

<sup>1</sup> For details about the definition of “U.S. person” under FATCA, please refer to the IRS website ([www.irs.gov](http://www.irs.gov)).

## FATCA Due Diligence

To open a new account with SMBC, we may ask customers to complete a tax self-certification form or IRS Tax Form for FATCA purposes. Where necessary, financial institutions<sup>2</sup> will be advised to provide their GIIN (Global Intermediary Identification Number) in the tax self-certification form.

If sufficient and appropriate documentation required under FATCA due diligence requirements is not provided, the non-compliant accounts will be reported to the IRS. In addition, a 30% withholding tax may be applied to certain U.S. sourced transactions, and SMBC may not open any new accounts for these customers.

Customers who have business with SMBC overseas offices may be requested to comply with applicable local regulations regarding FATCA due diligence requirements. We would appreciate your understanding and cooperation on this matter.

\*As a financial institution, SMBC is not in the position to offer any legal or tax advice. If you are uncertain of your FATCA status, please consult your own legal and tax advisors.

## GIIN list for SMBC and Overseas Group Companies

SMBC and our group companies have included the following GIINs on our website as notification of our FATCA compliant status (for a complete and updated listing, please refer to the IRS online list):

### FATCA GIIN list of SMBC

Jurisdiction	Name of Offices	GIIN	Status
Japan	Sumitomo Mitsui Banking Corporation, Head Office	ISVZ8J.00000.LE.392 C2L4MJ.00000.SP.392	Reporting Model 2 FFI
Australia	Sydney Branch	ISVZ8J.00000.BR.036	Reporting Model 1 FFI
Belgium	Brussels Branch	ISVZ8J.00000.BR.056	Reporting Model 1 FFI
Canada	Canada Branch	ISVZ8J.00000.BR.124	Reporting Model 1 FFI
Cayman Islands	Cayman Branch	ISVZ8J.00000.BR.136	Reporting Model 1 FFI
Germany	Dusseldorf Branch	ISVZ8J.00000.BR.276	Reporting Model 1 FFI
Hong Kong	Hong Kong Branch	ISVZ8J.00000.BR.344	Reporting Model 2 FFI
India	New Delhi Branch	ISVZ8J.00000.BR.356	Reporting Model 1 FFI
Malaysia	Labuan Branch	ISVZ8J.00000.BR.458	Reporting Model 1 FFI
Myanmar	Yangon Branch	ISVZ8J.00000.BR.104	Participating FFI

<sup>2</sup> Financial institutions include depository institutions (e.g. banks), custodial institution (e.g. trust banks, securities companies), insurance companies, investment entities (e.g. fund managers, investment advisors, various kinds of investment vehicles).

Philippines	Manila Branch	ISVZ8J.00000.BR.608	Reporting Model 1 FFI
Singapore	Singapore Branch	ISVZ8J.00000.BR.702	Reporting Model 1 FFI
South Korea	Seoul Branch	ISVZ8J.00000.BR.410	Reporting Model 1 FFI
Taiwan	Taipei Branch	ISVZ8J.00000.BR.158	Reporting Model 2 FFI
Thailand	Bangkok Branch	ISVZ8J.00000.BR.764	Reporting Model 1 FFI
United Arab Emirates	DIFC Branch – Dubai	ISVZ8J.00000.BR.784	Reporting Model 1 FFI
Viet Nam	Hanoi Branch	ISVZ8J.00000.BR.704	Reporting Model 1 FFI
	Ho Chi Minh City Branch		

#### FATCA GIIN list of SMBC Overseas Group Companies

Jurisdiction	Name of Offices	GIIN	Status
Brazil	Banco Sumitomo Mitsui Brasileiro S.A.	ISVZ8J.00010.ME.076	Reporting Model 1 FFI
China	Sumitomo Mitsui Baking Corporation (China) limited	ISVZ8J.00013.ME.156	Reporting Model 1 FFI
France	Sumitomo Mitsui Banking Corporation Europe Ltd, Paris Branch	ISVZ8J.00006.BR.250	Reporting Model 1 FFI
Hong Kong	SMBC Capital Markets Asia Limited	ISVZ8J.00020.ME.344	Reporting Model 2 FFI
	SMBC Nikko Capital Markets Limited Hong Kong Branch	ISVZ8J.00019.BR.344	
Indonesia	PT Bank Sumitomo Mitsui Indonesia	ISVZ8J.00012.ME.360	Reporting Model 1 FFI
Italy	Sumitomo Mitsui Banking Corporation Europe Ltd, Milan Branch	ISVZ8J.00006.BR.380	Reporting Model 1 FFI
Malaysia	Sumitomo Mitsui Banking Corporation Malaysia Berhad	ISVZ8J.00011.ME.458	Reporting Model 1 FFI
Russian Federation	JSC Sumitomo Mitsui Rus Bank	ISVZ8J.00018.ME.643	Participating FFI
United Kingdom	Sumitomo Mitsui Banking Corporation Europe Ltd, Head Office	ISVZ8J.00006.ME.826	Reporting Model 1 FFI
	SMBC Nikko Capital Markets Limited	ISVZ8J.00019.ME.826	Reporting Model 1 FFI