



**COMMON REPORTING STANDARD (CRS)
ENTITY TAX RESIDENCY SELF CERTIFICATION FORM**

CRS-E

DECLARE YOUR TAX STATUS

- (a) This is self-certification form that you need to complete and provide to MIDF Amanah Asset Management Berhad (“MIDF Amanah”) for the purpose of complying with relevant tax regulations to enable the automatic exchange of financial account information (“AEOI”). If your tax residence (or the accountholder, if you are completing the form on their behalf) is located outside Malaysia, MIDF Amanah may legally obliged to pass the information in this form and other financial information with respect to your financial accounts to **Lembaga Hasil Dalam Negeri (Inland Revenue Board of Malaysia)** and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.
- (b) MIDF Amanah does not and cannot provide any tax advice. If you have any questions about how to complete this form or defining your tax residency status, please consult your tax adviser. You can also find out more, including list of jurisdictions that have signed agreements to automatically exchange information on the OECD website (<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>).
- (c) Please note that this self-certification form is for CRS purposes only. Its completion is not a substitute for completion of forms in relation to the United States Foreign Account Tax Compliance Act (FATCA).

INSTRUCTION TO ENTITY CUSTOMER

You are required to complete this form if you represent an entity accountholder under following category:

- Business entities; or
- Foreign central banks, foreign government entities and international organizations; or
- Non-profit organizations (including charitable trusts); or
- Financial institutions (i.e. depository, custodial, investment entity or specified insurance company); or
- Trusts (excluding charitable trusts)

PART 1: ENTITY INFORMATION	
Entity Name:	
Entity Registration Number:	Country of Incorporation:

PART 2: ENTITY’S COUNTRY / JURISDICTION OF RESIDENCE FOR TAX PURPOSES

- The Entity is a Malaysian Tax Resident.
- The Entity is a Non-Malaysian Tax Resident
 - The Entity is a Tax Resident outside Malaysia (Please complete the table below) *(If the entity has more than 2 countries / jurisdictions, please attach a separate sheet)*

Country / Jurisdiction of Tax Residence	Taxpayer Identification No. (TIN)	If no TIN, please indicate reason (Tick only one)
		<input type="checkbox"/> Country does not issue TIN <input type="checkbox"/> Country does not require to collect TIN <input type="checkbox"/> Others (please provide explanation) _____ _____
		<input type="checkbox"/> Country does not issue TIN <input type="checkbox"/> Country does not require to collect TIN <input type="checkbox"/> Others (please provide explanation) _____ _____

PART 3: ENTITY TYPE (Indicate the entity's type)		FOR MIDF AMANAH	
Select ONE of the following:		CRS Status	
		Guidance	
1.	<input type="checkbox"/> Financial Institution (Depository Institution, Custodial Institutions or Specified Insurance Company) inside Malaysia Please provide GIIN: _____	No further action required	Financial Institution
2.	<input type="checkbox"/> Financial Institution (Investment Entity) <input type="checkbox"/> An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution Please provide GIIN: _____ <input type="checkbox"/> Other Investment Entity Please provide GIIN: _____	If tick, please complete CRS –CP form for Controlling Person No further action required	Passive NFE FI – Investment Entity (Other)
3.	<input type="checkbox"/> Non-Financial Entity (NFE)/ Public Listed Entity that is regularly traded on any stock exchange including its subsidiaries / affiliates Please provide name of stock exchange: _____	No further action required	NFE/Public Listed Entity
4.	<input type="checkbox"/> Governmental Entity (e.g. wholly owned government entities) and its wholly owned entities	No further action required	Governmental Entity
5.	<input type="checkbox"/> International Organization (e.g. United Nation, UNESCO) and its wholly owned entities	No further action required	International Organization
6.	<input type="checkbox"/> Central Banks and its wholly owned entities	No further action required	Central Bank
7.	<input type="checkbox"/> The entity: <ul style="list-style-type: none"> derives less than 50% of its gross income (for the previous calendar year) from passive income; and less than 50% of its assets being used to produce passive income for the previous calendar year. 	No further action required	Active NFE
8.	<input type="checkbox"/> Charity and Non-Profit Organization	No further action required	Non-Profit Organization
9.	<input type="checkbox"/> The entity where: <ul style="list-style-type: none"> More than 50% of its gross income for the proceeding calendar year or other appropriate reporting period is derived from passive income (e.g. dividends, interest, royalties, etc.) More than 50% of its assets held during the preceding calendar year are assets that produce or held for the production of passive income (e.g. dividends, interest, royalties, etc.) 	If tick, please complete CRS –CP form for Controlling Person	Passive NFE
10.	<input type="checkbox"/> None of the above	Please consult COMD	



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PART 4: DECLARATION

- i) I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Accountholder's relationship with MIDF Amanah setting out how MIDF Amanah may use and share the information supplied by me.
- ii) I acknowledge that the information contained in this form and information regarding the accountholder and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the accountholder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
- iii) I certify that I am authorised to sign for the accountholder of all the account(s) to which this form relates.
- iv) I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**
- v) I undertake to advise MIDF Amanah within 30 days of any change in circumstances which effects the tax residency status of the accountholder identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Part 2), and to provide MIDF Amanah with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Name:

Signature:

Date:

Capacity* (applicable if you are not the Accountholder): _____

**If signing under a power of attorney, please provide a certified copy of power of attorney.*



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FOR MIDF AMANAH USE

Part 1 – Documentation Checklist

Note: Questions below to be considered in conjunction with all documents & forms collected from the customer (including this declaration form)

CRS CHECKLIST	YES/NO	INSTRUCTION
Place of incorporation		
Check if the place of incorporation or organization is outside Malaysia	<input type="checkbox"/> Yes <input type="checkbox"/> No	Customer has declared as “Malaysian Tax Resident” Any of the questions on the left column has “Yes” answer, request the customer to amend the “CRS Declaration” to “Non-Malaysian Tax Resident”. Otherwise, please provide clarification:
Address		
Check if the registered address or business address is a non-Malaysian address	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Entity type (to select only one of the following types)		
<input type="checkbox"/> Financial Institution	<input type="checkbox"/>	Passive NFE <input type="checkbox"/> CRS Controlling Person
<input type="checkbox"/> FI – Investment Entity (Other)	<input type="checkbox"/>	<input type="checkbox"/> Non-CRS Controlling Person
<input type="checkbox"/> Governmental Entity	<input type="checkbox"/>	International Organization
<input type="checkbox"/> Central Bank	<input type="checkbox"/>	Active NFE
<input type="checkbox"/> Non-Profit Organization	<input type="checkbox"/>	Others: _____
<input type="checkbox"/> Public Listed Entity		

Part 2 – Conclusion

MIDF Amanah’s assessment of CRS classification: Entity is:

- CRS Person Non-CRS Person

Remarks (if any)

Declaration and acknowledgement

- I confirm that the necessary documents have been completed according to the classification declared by the customer above (CRS-CP, if applicable) and the customer’s CRS status as selected above has been entered into the system accordingly.

Prepared by:

Reviewed by:

Date



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APPENDIX – SUMMARY DESCRIPTION OF SELECT DEFINED TERMS

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the 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 <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>.

If you have any questions then please contact your tax adviser or domestic tax authority.

“Controlling Person(s)” “Controlling Persons” are 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.

“Custodial Institution” The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

“Depository Institution” The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

“FATCA” FATCA stands for the U.S. provisions commonly known as the Foreign Account Tax Compliance Act, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

“Entity” The term “Entity” means a legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

“Financial Institution” The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

“Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” The term “Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

“Investment Entity managed by another Financial Institution” An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’. An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

“NFE” An “NFE” is any Entity that is not a Financial Institution.

“Specified Insurance Company” The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.



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“TIN” (including “functional equivalent”) The term “TIN” 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 Entities, a Business/company registration code/number.

“Entity Malaysian Tax Resident” Pursuant to paragraph 8(1)(b) of the ITA 1967, a company or a body of persons (not being a Hindu Joint Family) carrying on a trade or business is resident in Malaysia for the basis year for a year of assessment if at any time during the basis year the management and control of its business or of any one of its businesses are exercised in Malaysia. Pursuant to paragraph 8(1)(c) of the ITA 1967, any other company or body of persons (not being a Hindu Joint Family) is resident in Malaysia for the basis year for a year of assessment if at any time during the basis year the management and control of its affairs are exercised in Malaysia by its directors or other controlling authority such as a board of management / directors. As for investment holding companies, the management and control of its affairs includes the management and important decisions in respect of investments. Foreign corporations normally extend their business activities to Malaysia by incorporating a subsidiary in Malaysia or registering a branch in Malaysia. The residence status of subsidiaries of foreign corporations would be determined by paragraphs 8(1)(b) and 8(1)(c) of the ITA 1967. Branches of foreign corporations in Malaysia are generally treated as non-residents in Malaysia unless it can be established that the management and control of its affairs or of its businesses or of any one of its businesses is exercised in Malaysia. For further details, please refer to (<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Malaysia-Residency.pdf>)