

ENTITY TAX RESIDENCY SELF DECLARATION COMMON REPORTING STANDARDS

This form has been issued under the Guide to Automatic Exchange of Information (MIRA - M847) under Common Reporting Standards issued by Maldives Inland Revenue Authority. This form, or an approved equivalent, is required to be completed by the customers of financial institutions designed the guide to the best of their knowledge. The duly completed and signed form must be retained by the financial institution and available to the competent authority.

PART I- Identification of Account Holder

1.0	Legal Name of Entity/Branch	
	Country of incorporation or organization	
	Current Residence Address	
	(Line 1: House/Apt/Suite Name, Number, Street	
	Line 2: Town/ City/ Province/ County /State	
	Line 3: Country * Postal Code/ZIP Code)	
	Mailing Address (If differs from above)	

PART II – Entity Type

1.	Financial Institution		
	a. Investment Entity	i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution <i>(Note: if ticking this box please also complete Part 2(b) below)</i>	<input type="checkbox"/>
		ii. Other Investment Entity	<input type="checkbox"/>
	b. Depository Institution, Custodial Institution or Specified Insurance Company	Depository Institution, Custodial Institution or Specified Insurance Company	<input type="checkbox"/>
	<p>If you have ticked (a) or (b) above, please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes.</p> <p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </p>		
	c. Active NFE	corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation	<input type="checkbox"/>

	If you have ticked (c), please provide the name of the established securities market on which the corporation is regularly traded: ----- ----- If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (c) is a Related Entity of: ----- -----	
	d. Active NFE –	a Government Entity or Central Bank <input type="checkbox"/>
		an International Organisation <input type="checkbox"/>
		other than (c)-(e) (for example a start-up NFE or a non-profit NFE) <input type="checkbox"/>
	e. Passive NFE	Passive NFE <input type="checkbox"/> Note: if ticking this box please also complete Part 2(b) below
2.	If you have ticked 1(a)(i) or 1(d) above, then please	
	a. Indicate the name of any Controlling Person(s) of the Account Holder:*	----- ----- ----- -----
	b. Complete “Controlling Person tax residency self-certification form” for each Controlling Person.* Please see the definition of Controlling Person in Appendix	
PART III – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent* (“TIN”)		
	<p>Please complete the following table indicating</p> <p>(i) where the Account Holder is tax resident and</p> <p>(ii) the Account Holder’s TIN for each country/Reportable Jurisdiction indicated.</p> <p>Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each jurisdiction of residence (rather than for each Reportable Jurisdiction).</p> <p>If the Account Holder is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.</p> <p>If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet If a TIN is unavailable please provide the appropriate reason A, B or C where appropriate:</p> <p>Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents</p> <p>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)</p> <p>Reason C – 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)</p>	

	Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A,B or C
1			
2			
3			

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

1	
2	
3	

PART IV - Declaration and Signature*

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with **Bank of Ceylon - Maldives** setting out how **Bank of Ceylon - Maldives** may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be reported 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 Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information. I certify that I am authorized to sign for the Account Holder in respect of all the account(s) to which this form relates

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 **Bank of Ceylon - Maldives** of any change in circumstances which affects the tax residency status of the Account Holder 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 question 2a, and to provide **Bank of Ceylon - Maldives** with a suitably updated self-certification and Declaration of such change in circumstances.

Signature: * _____

Name: * _____

Designation: * _____

Date: * (DD/MM/YYYY) _____

Appendix – Summary Descriptions of Select Defined Terms

Account Holder	The individual or entity listed as the holder of a Financial Account by the Financial Institution, regardless of being a flow-through Entity. For example, if a trust is listed, the trust is the Account Holder, not the trustee or beneficiaries. Similarly, if a partnership is listed, the partnership is the Account Holder, not the partners. An agent or intermediary holding an account for another is not considered the Account Holder.
Active NFE	is Active if it meets criteria such as active by Income and Assets, publicly traded, Governmental Entities, International Organisations, Central Banks, or their wholly-owned Entities, Holding NFEs in a nonfinancial group, Start-up NFEs, NFEs in liquidation or bankruptcy, Treasury centres in a nonfinancial group, Non-profit NFEs. An entity is Active if: a) Less than 50% of income and assets are passive. b) Stock is traded on a recognized market. c) It is a Governmental Entity, International Organisation, Central Bank, or their wholly-owned Entity. d) It holds stock or provides financing/services to non-financial subsidiaries. e) It is a start-up NFE investing to operate a non-financial business within 24 months. f) It was not a Financial Institution in the past five years and is liquidating or reorganising to continue non-financial business. g) It primarily finances and hedges with non-Financial Institution Related Entities. h) It is a non-profit NFE, meeting specific operational and legal criteria.
Control	“Control” is by the person(s) with a controlling ownership interest (typically 25% or more). If no one controls through ownership, it is the person(s) who control by other means. If no one is identified, the senior managing official is deemed to have control.
Controlling Person(s)	Individuals exercising control over an entity. For a Passive NFE, Financial Institutions must determine if these Controlling Persons Are Reportable Persons. In trusts, Controlling Persons include settlors, trustees, protectors, beneficiaries, or anyone with effective control. For other legal arrangements, it refers to persons in equivalent positions.
Custodial Institution	An entity holding Financial Assets for others, where such holding accounts for 20% or more of its gross income over the last three years or since its establishment.
Depository Institution	An entity accepting deposits in the ordinary course of banking or similar business.
FATCA	The Foreign Account Tax Compliance Act, a U.S. law from March 18, 2010, requiring certain non-U.S. entities to report financial accounts held by U.S. taxpayers or face withholding penalties.
Entity	A legal person or arrangement, such as a corporation, partnership, trust, or foundation, covering anyone other than a natural person.
Financial Institution	Includes Custodial Institutions, Depository Institutions, Investment Entities, or Specified Insurance Companies, per domestic and CRS classification guidelines.
Investment Entity	Entities conducting activities like trading in financial instruments, portfolio management, or managing Financial Assets OR Entities earning most income from Financial Assets, managed by another Financial Institution.
Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution	Entity primarily earning income from Financial Assets, managed by a Financial Institution, and not a Participating Jurisdiction Financial Institution.
Investment Entity managed by another Financial Institution	Entity managed by another with discretionary authority over its assets, performing specified activities
NFE	Any Entity that is not a Financial Institution.
Non-Reporting Financial Institution	Includes Governmental Entities, International Organisations, Central Banks (under certain conditions), specific retirement and pension funds, Exempt Collective Investment Vehicles, Trustee-Documented Trusts, and other entities defined by local law.
Participating Jurisdiction	A jurisdiction that has agreed to exchange financial account information automatically, as listed publicly.
Participating Jurisdiction Financial Institution	A Financial Institution tax resident in a Participating Jurisdiction, excluding branches outside that jurisdiction.
Passive NFE	Any NFE that is not an Active NFE or an Investment Entity in a Non-Participating Jurisdiction managed by a Financial Institution.
Related Entity	An entity controlling, controlled by, or under common control with another, including owning more than 50% of the vote and value.
Reportable Account	An account held by one or more Reportable Persons or a Passive NFE with Controlling Persons who are Reportable Persons.
Reportable Jurisdiction	A jurisdiction obligated to provide financial account information and identified in a published list.
Reportable Jurisdiction Person	An Entity tax resident in a Reportable Jurisdiction, determined by local laws. Entities without tax residence use their effective management location.
Reportable Person	A "Reportable Jurisdiction Person" excluding publicly traded corporations, their Related Entities, Governmental Entities, International Organisations, Central Banks, or specified Financial Institutions.
Resident for tax purposes	Defined by local laws, an Entity is tax resident where it pays or should pay tax based on domicile, residence, place of management, or incorporation. Dual resident Entities use tiebreaker rules in tax conventions.
Specified Insurance Company	An insurance company issuing or obligated to pay on Cash Value Insurance Contracts or Annuity Contracts.
TIN” (including “functional equivalent”)	A Taxpayer Identification Number or equivalent used for tax identification. Jurisdictions may use other high-integrity numbers for Entities.