



## Entity Tax Residency Self-Certification Form

Please read these instructions before completing the form.

The **Income Tax (International Tax Compliance Agreements) (United States of America) Regulations 2015** and the **Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016 of Singapore** each require **Mizuho Bank, Ltd. (the "Bank")** to collect and report certain information about the citizenship and tax residency of an account holder in respect of FATCA and CRS, respectively.

If your tax residence is located outside of Singapore, we may be legally obliged to share the information in this form and other financial account information with relevant tax authorities which may exchange this information with tax authorities of another jurisdiction pursuant to intergovernmental agreements to automatically exchange financial account information.

This form will remain valid unless there is a change in circumstances relating to information, such as the Account Holder's tax status or other mandatory field information that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

This form is intended to request information only where such request is not prohibited by the laws of Singapore.

If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an *"Individual Tax Residency Self-Certification Form."*

**Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution**, please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing **ANNEX A: "Controlling Person Tax Residency Self-Certification Form"** for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution. For joint or multiple Controlling Persons, use a separate form for each Controlling Person.

**The capitalised terms used in this form are defined in the Appendix to this form.**

**If you have any questions about how to complete this form or any other concerns about the impact of automatic exchange of information, you should contact your tax advisor or local tax authority.**

**The Bank does not provide tax advice and will not be liable for any errors contained in this form.**

## Entity Tax Residency Self-Certification Form

### Part 1: Identification of Account Holder

For details of identification of the Entity's Account Holder, please refer to the Account Opening Form.

Legal Name of Entity : \_\_\_\_\_

Entity Registered Address : \_\_\_\_\_

### Part 2: Entity Type

For definitions, please refer to the Appendix.

#### Part 2(1): The following is applicable to a Financial Institution

1a. Financial Institution – Investment Entity

- (i). An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution  
(By ticking this box, please also complete Part 2(3))
- (ii). Other Investment Entity

1b. Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company

If you have selected **any of the options above**, please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes.

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1c. If you do not have a "GIIN", please tick one of the options below:

- (i). Certified Deemed Compliant Foreign Financial Institution
- (ii). Exempt Beneficiary Owner
- (iii). Non-Participating Foreign Financial Institution

#### Part 2(2): The following is applicable to a non-Financial Institution

2a. Active NFE – Listed Entity: a 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

If you have ticked **2a**, 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 **2a** is a Related Entity of: \_\_\_\_\_

2b. Active NFE – a Government Entity or Central Bank

2c. Active NFE – an International Organisation

2d. Active NFE – other than **2a – 2c**

If you have ticked **2d**, please refer to the definition of Active NFE and tick the applicable description of NFE:

- i. Active Business
- iv. Liquidating Entity
- ii. Startup NFE
- v. Non-profit Organisation
- iii. Entity that primarily engages in financing and hedging transactions with/for its non-financial Related Entities
- vi. Holding Entity that is a member of a non-financial group

2e. Passive NFE (By ticking this box, please also complete Part 2(3))

**Part 2(3): The following part is applicable if 1a(i) or 2e is selected**

If you have selected 1a(i) or 2e above, please indicate the name of any Controlling Person(s) of the Account Holder below, and submit a completed Annex A "Controlling Person Tax Residency Self-Certification Form" for each Controlling Person indicated.

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**Part 3: Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number ("TIN")**

1. Please complete the following table indicating (i) where Account Holder is tax resident and (ii) Account Holder's TIN for each country/each jurisdiction of residence indicated.

- a. 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<sup>1</sup> or jurisdiction in which its principal office is located.
- b. If a TIN is unavailable please provide the appropriate **iii. Reason A, B or C where appropriate:**  
**Reason A** - The country/jurisdiction where the Account Holder is resident 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 (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)

i. Country/Jurisdiction of tax residence <sup>2</sup>		ii. TIN	iii. If no TIN available enter Reason A, B or C
1			
2			
3			
4			
5			

(If the Account Holder is tax resident in more than five countries/jurisdictions, please use a separate sheet.)

2. If you selected Reason B above, please explain in the following boxes why you are unable to obtain a TIN.

1	
2	
3	
4	
5	

3. If you have indicated "U.S." as one of your country/jurisdiction of tax residence, please complete and submit a U.S. IRS Form W-9.

<sup>1</sup> The "place of effective management" is the place where key management and commercial decisions that are necessary for the conduct of the Entity's business as a whole are in substance made. An Entity can have only one place of effective management at any one time.

<sup>2</sup> This includes all your countries/jurisdictions in which you hold residency for tax purposes.

**Part 4: Declarations and Signature**

**A. FATCA Declaration**

Please tick either 1 or 2 below:

- 1. I confirm that the Account Holder is a U.S. Person. Submitted together with this form is a U.S. IRS Form W-9.
- OR**
- 2. I confirm that the Account Holder is not a U.S. Person.

**B. General Declaration**

1. I acknowledge that the Bank has recommended that I take advice from a tax expert in the jurisdiction of the Account Holder’s tax residence. I acknowledge that the Bank did not provide tax advice to me and/or the Account Holder and agree that the Bank shall assume no liability for claims relating to any investment or administration of the Account Holder’s assets by the Bank which arise from the lack of such advice or from incorrect or insufficient advice.
2. 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 in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
3. I certify that I am duly authorised and permitted by the Account Holder to disclose the information provided in this form in for the purpose of such information being reported to relevant tax authorities.
4. **I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**
5. If there is a change in circumstances that affects the tax residence 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 3), I understand that I am obligated to inform Mizuho Bank, Ltd of the change in circumstances within 30 days of its occurrence and to provide a suitably updated self-certification.

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

Print Name : \_\_\_\_\_

Date : \_\_\_\_\_

**Note:** Please indicate the capacity in which you are signing the form (for example ‘Authorised Officer’). If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity : \_\_\_\_\_

**Note:** If you have selected 1a(i) or 2e under Part 2: Entity Type, please be reminded to submit Annex A “Controlling Person Tax Residency Self-Certification Form” together with this form.

## Appendix: Summary of Select Defined Terms

**Note:** These are summaries of select defined terms provided to assist you with the completion of this form. 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. 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 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.

### **“Active NFE<sup>3</sup>” (referred to as Active NFFE for the purposes of FATCA)**

An entity will be classified as Active NFE if it meets any of the following criteria:

- a. **Listed Entity:** the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- b. the NFE is a **Governmental Entity, an International Organisation, a Central Bank**, or an Entity wholly owned by one or more of the foregoing;
- c. **Active Business:** less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- d. **Start-up NFE:** the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- e. **Entity that primarily engages in financing and hedging transactions with/for its non-financial Related Entities:** the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
- f. **Liquidating NFE:** the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g. **Non-profit Organisation:** the NFE meets all of the following requirements (a “non-profit NFE”):
  - i. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - ii. it is exempt from income tax in its jurisdiction of residence;
  - iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

<sup>3</sup> For the purposes of FATCA, the definition of Active NFFE includes excepted NFFE as described in U.S. Treasury Regulation.

- v. the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision; **or**
- h. **Holding Entity that is a member of a non-financial group:** substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;

**"Agreement"** This means the agreement between the Government of the Republic of Singapore and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA.

**"Central Bank"** The term "Central Bank" means an institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

**"Certified Deemed Compliant Foreign Financial Institution"** A foreign financial institution which meets certain criteria is referred to as a deemed compliant foreign financial institution. Categories of certified deemed compliant financial institution, as listed in the Agreement, include:

- a. Financial Institution with a Local Client Base,
- b. Local Banks,
- c. Financial Institutions with only low value accounts,
- d. Qualified Credit Card Issuer,
- e. Trustee-Documented Trust,
- f. Sponsored Investment Entity and Controlled Foreign Corporation,
- g. Sponsored, Closely Held Investment Vehicle,
- h. Investment Advisors and Investment Managers, and
- i. Collective Investment Vehicle

**"Controlling Person"** The term "Controlling Persons" means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

**"CRS"** The OECD Common Reporting Standard (commonly known as "CRS") refers to the standard for the Automatic Exchange of Financial Account Information in Tax Matters given legislative effect under the Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016 of Singapore.

**"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. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of: (i) the three-year period that ends on December 31 (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.

**"Entity"** The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

**“Exempt Beneficial Owner”** The term “Exempt Beneficial Owner” means:

- a. The government of Singapore, any political subdivision of Singapore or any wholly owned agency or instrumentality of Singapore or any one of more of the foregoing.
- b. Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (i) that is comprised primarily of non-U.S. governments; (ii) that has in effect a headquarters agreement with Singapore; and (iii) the income of which does not inure to the benefit of private persons.
- c. An institution that is by law or government sanction the principal authority, other than the government of Singapore itself, issuing instruments intended to circulate as currency. Such an institution includes an instrumentality that is separate from the government of Singapore, whether or not owned in whole or in part by Singapore.

**“FATCA”** The term “FATCA” means the Foreign Account Tax Compliance Act and given legislative effect under the Income Tax (International Tax Compliance Agreements) (United States of America) Regulations 2015 of Singapore.

**“Financial Institution”** The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

**“Global Intermediary Identification Number” (“GIIN”)** The term “GIIN” refers to an identification number that is assigned to certain financial institutions by the U.S. Internal Revenue Service.

**“Governmental Entity”** The term “Governmental Entity” means the government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one of more of the foregoing (each, a “Governmental Entity”). This category is comprised of the integral parts, controlled entities, and political subdivisions of a jurisdiction.

- a. An “integral part” of a jurisdiction means any person, organisation, agency, bureau, fund, instrumentality, or other body, however designated, that constitutes a governing authority of a jurisdiction. The net earnings of the governing authority must be credited to its own account or to other accounts of the jurisdiction, with no portion inuring to the benefit of any private person. An integral part does not include any individual who is a sovereign, official, or administrator acting in a private or personal capacity.
- b. A controlled entity means an Entity that is separate in form from the jurisdiction or that otherwise constitutes a separate juridical entity, provided that:
  - i. the Entity is wholly owned and controlled by one or more Governmental Entities directly or through one or more controlled entities;
  - ii. the Entity’s net earnings are credited to its own account or to the accounts of one or more Governmental Entities, with no portion of its income inuring to the benefit of any private person; and
  - iii. the Entity’s assets vest in one or more Governmental Entities upon dissolution.
- c. Income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental programme, and the programme activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing, however, income is considered to inure to the benefit of private persons if the income is derived from the use of a governmental entity to conduct a commercial business, such as a commercial banking business, that provides financial services to private persons.

**“International Organisation”** The term “International Organisation” means any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar

agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

**“Investment Entity”** The term “Investment Entity” *(as it relates to the definitions in this Appendix in relation to FATCA)* means any Entity that conducts as a business (or is managed by an entity that conducts a business) one or more of the following activities or operations for or on behalf of a customer:

- a. trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- b. individual and collective portfolio management; or
- c. otherwise investing, administering, or managing funds or money on behalf of other persons.

**“Investment Entity”** The term “Investment Entity” *(as it relates to the definitions in this Appendix in relation to CRS)* includes two types of Entities:

- a. An Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - i. Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - ii. Individual and collective portfolio management; or
  - iii. Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. Such activities or operations do not include rendering non-binding investment advice to a customer.
- b. Any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

**“Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution”** is 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 resident in, or a branch located in, a Participating Jurisdiction.

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.

**“Non-Financial Entity” (“NFE”) (referred to as NFFE for the purposes of FATCA)**

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

**“Non-Participating Foreign Financial Institution”** This term means a Financial Institution that is not participating in FATCA.

**“Participating Foreign Financial Institution”** Some countries have not entered into an agreement for automatic exchange of information with the U.S. A Participating Foreign Financial Institution is a financial institution resident in such a country which has directly entered into an agreement with the Internal Revenue Service in the U.S. to identify U.S. account holders and report on their accounts.

**“Participating Jurisdiction”** The term “Participating Jurisdiction” means a jurisdiction that is published as one on <https://www.iras.gov.sg/IRASHome/CRS/>



**“Passive NFE<sup>4</sup>” (referred to as Passive NFFE for the purposes of FATCA)**

A “Passive NFE” means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

**“Related Entity”** An Entity is a “**Related Entity**” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 percent of the vote or value in an Entity.

**“Reportable Account”** The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

**“Reportable Jurisdiction”** The term “Reportable Jurisdiction” means a jurisdiction that is published as one on <https://www.iras.gov.sg/IRASHome/CRS/>

**“Reportable Person”** A Reportable Person is an individual (or entity) that is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the “Reportable Person”; however, in the case of an Account Holder that is a Passive NFE, a Reportable Person also includes any Controlling Persons who are tax resident in a Reportable Jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

**“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.

**“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.

**“U.S. Person”** The term “U.S. Person” means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States.

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<sup>4</sup> For the purposes of FATCA, the definition of Passive NFFE includes a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.