



(Authorised by the Prudential Regulation Authority (PRA) and regulated by the Financial Conduct Authority and PRA)

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Annexure II

SELF CERTIFICATION FORM: ENTITY

To,
The Manager
Punjab National Bank (International) Limited
Branch: _____

**RE: International Tax Compliance Regulations under
Automatic Exchange of Information (AEOI)**

Regulations in the UK based on the United States' Foreign Account Tax Compliance Act ("FATCA"), the OECD's Common Reporting Standard ("CRS"), EU's Directive on Administrative Co-operation (DAC) and UK's Crown Dependencies and Overseas Territories ("CDOT") all commonly known as Automatic Exchange of Information (AEOI) require Punjab National Bank (International) Limited to collect and report certain information about an account holder's tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction.

In general, you will find that tax residence is the country/jurisdiction in which you operate. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a U.S. corporate or tax resident under U.S. law, you should indicate that you are a U.S. tax corporate on this form and you also need to fill in an IRS Form W-9.

Please fully complete this form.

1. Legal Entity Details

Legal Name of Entity _____

Residence Address (including country): _____

Mailing Address (including country): _____

Country of incorporation/organization: _____

Corporate Office: 1, Moorgate, City Of London, EC2R 6JH

We are a call away, please call Customer Support Number: 0800 849 9229, (Monday to Friday, 0900AM to 0500 PM)

Email: customersupport@pnbint.com

2. Tax Residence

Please provide ALL countries of tax residence of the entity and associated tax identification number ("TIN") for each country:

Countries of tax residence	Tax Identification Number (TIN)	Reason for no TIN*

*If you do not have a tax identification number, please provide one for following reasons in the above table:

Reason A - The country/jurisdiction where the entity is resident does not issue TINs to its residents.

Reason B – The entity is otherwise unable to obtain a TIN or equivalent number. (Please explain why the entity is 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).

3. CRS Classification {Please tick (✓) whichever is applicable:

S.N.	Question	Yes	No	Instructions
i)	Is the entity a Depository Institution, Custodial Institution or a Specified Insurance Company ?			If yes, go to section 5. If no, go to question ii).
ii)	Is the entity an Investment Entity ?			If yes, go to question iii). If no, go to section 5.
iii)	Is the entity an Investment Entity because: <ul style="list-style-type: none"> its gross income is primarily attributable to investing, reinvesting or trading in Financial Assets; and it is managed by another Financial Institution? 			If yes, go to question iv). If no, go to section 5.
iv)	Is the Investment Entity resident in a CRS Participating Jurisdiction ?			If yes, go to section 5. If no, go to section 4.

v)	Is the entity's stock regularly traded on an established securities market?			If yes, go to section 5. If no, go to question vi).
vi)	Is the entity related to another entity the stock of which is regularly traded on an established securities market?			If yes, go to section 5. If no, go to question vii).
vii)	Is the entity a Governmental Entity, International Organisation or a Central Bank , or wholly owned by any of the foregoing?			If yes, go to section 5. If no, go to question viii).
viii)	Does 50% or more of entity's gross income for preceding calendar year or other appropriate reporting period come from passive income and 50% or more of the assets held during the preceding calendar year or other appropriate reporting period produce passive income?			If yes, go to section 4. If no, go to question viii).
ix)	Substantially, does all activities of the entity consist of holding (in whole or part) the outstanding stock of, or providing financial services to, a subsidiary that is not a Financial Institution and not operating 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?			If yes, go to section 5. If no, go to question ix).
x)	Is the entity not yet operating a business and has no prior operating history but is investing capital into assets with the intent to operate a business that is not Financial Institution and was organized less than 2 years ago?			If yes, go to section 5. If no, go to question xi).
xi)	Has the entity not been a Financial Institution in the last five years but is in the process of liquidating its assets or reorganizing to continue or recommence operations as a entity that is not a Financial Institution?			If yes, go to section 5. If no, go to question xii).
xii)	Does the entity primarily engage in financing and hedging transactions with, or for, related entities that are not Financial Institutions and does the entity not provide financing or hedging services to unrelated entities, provided that the group of any such related entities is primarily engaged in			If yes, go to section 5. If no, go to question xiii).

	a business other than that of a Financial Institution?			
xiii)	Is the entity a non-profit organization, exempt from tax, one that has no shareholders that have proprietary or beneficial interests in its income or assets, not permitted to distribute income or assets to persons outside of the entity's charitable activities, and obligated by local law required to distribute assets to a government or other non-profit organisation upon liquidation?			If yes, go to section 5. If no, go to section 4.

4. Passive Non-Financial Entity

The entity is a Passive Non-Financial Entity under the Common Reporting Standard. Please go to **Section 5** and also provide the required details of any controlling persons in Annex 1 (use additional sheets, if there are more controlling persons) with respect to the entity named in Section 1 of this form.

5. Declaration

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 Punjab National Bank (International) Limited within 30 days of any change in circumstances which affects the tax residency status or causes the information contained herein to become incorrect or incomplete, and to provide Punjab National Bank (International) Limited with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Full name of Account Holder: _____

Signature: _____

Capacity: _____

Date: _____

Appendix 1 - Controlling Persons

Controlling Person 1

First Name and Surname: _____

Residence Address (including town/city and country): _____

Date of Birth: _____

Place of Birth (town/city and country): _____

Countries of Tax Residence

Please provide ALL of your countries of tax residence and associated tax identification number ("TIN") for each country.

Countries of tax residence	Tax Identification Number (TIN)*	Reason for no TIN**

*For UK residents, the Tax Identification Number shall be National Insurance Number (NINO).

**If you do not have a tax identification number, please provide one for following reasons in the above table:

Reason A—The country where you are tax resident does not issue TINs.

Reason B—You have not been able to obtain a TIN. Please provide the reasonable explanation in the table above.

Reason C— No TIN is required. This reason should only be given if the authorities of the country of tax residence do not require a TIN to be disclosed.

Type of Controlling Person

Type of Entity	Type of Controlling Person	Please tick correct box
Legal Person	Control by Ownership	
	Control by Other Means	
	Senior Manager Official	
Trust	Settlor	
	Trustee	
	Protector	
	Beneficiary	
	Other	
Legal Arrangement that is not a trust	Equivalent of settlor	
	Equivalent of trustee	
	Equivalent of protector	
	Equivalent of beneficiary	
	Equivalent of other	

Controlling Person 2

First Name and Surname: _____

Residence Address (including town/city and country): _____

Date of Birth: _____

Place of Birth (town/city and country): _____

Countries of Tax Residence

Please provide ALL of your countries of tax residence and associated tax identification number ("TIN") for each country.

*For UK residents, the Tax Identification Number shall be National Insurance Number (NINO).

Countries of tax residence	Tax Identification Number (TIN)*	Reason for no TIN**

**If you do not have a tax identification number, please provide one for following reasons in the above table:

Reason A—The country where you are tax resident does not issue TINs.

Reason B—You have not been able to obtain a TIN. Please provide the reasonable explanation in the table above.

Reason C— No TIN is required. This reason should only be given if the authorities of the country of tax residence do not require a TIN to be disclosed.

Type of Controlling Person

Type of Entity	Type of Controlling Person	Please tick correct box
Legal Person	Control by Ownership	
	Control by Other Means	
	Senior Manager Official	
Trust	Settlor	
	Trustee	
	Protector	
	Beneficiary	
	Other	
Legal Arrangement that is not a trust	Equivalent of settlor	
	Equivalent of trustee	
	Equivalent of protector	
	Equivalent of beneficiary	
	Equivalent of other	

GLOSSARY OF TERMS

Under CRS over 100 countries have committed to exchange information of financial account. These countries are known as **Participating Jurisdictions**.

Participating countries then further agree to exchange information through agreement in place. Countries that have done this are **reportable Jurisdictions**.

“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.

A financial account held by a reportable person is a **reportable account**.

Tax Residency: Tax residency is the country where a person is resident for tax purposes.

Entity: The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. **Sole Proprietor** shall be treated as Individuals under CRS

“Passive NFE” (Non-Financial entity): Under the CRS 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.

Controlling person: This is a natural person who exercises control over an entity. It will depend on the legal structure of the entity.

“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.

For further information please visit: <http://www.oecd.org/tax/automatic-exchange/about-automatic-exchange>

