

## Controlling Person

Under the OECD CRS, governments agree to exchange information automatically with one another on tax residents maintaining financial accounts in each other's jurisdictions. Income Tax (Automatic Exchange of Financial Account Information) Rules 2016 ("CRS Rules") issued by the Ministry of Finance Malaysia on 19 December 2016 which came into operation on 1 January 2017 requires every Reporting Financial Institution to identify Reportable Account maintained by the Reporting Financial Institution by applying the due diligence procedures as specified in the OECD CRS.

Apex Investment Services Berhad (AISB) is required to comply with the CRS Rules ("CRS Reporting Requirement"). AISB is required to collect information about each of its customers, including the Controlling Person(s) of a Passive NFE. If you are not a tax resident of Malaysia, we may need to give the reportable information to the IRBM, which may then be shared with other tax authorities of the CRS Participating countries.

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 on the following website:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

As a Financial Institution, we are not allowed to give tax advice. Please consult your tax adviser if you require assistance in determining your tax residence(s).

Please complete this Self-Certification Form if you are a Controlling Person. Each Controlling Person is required to complete a separate copy of this form.

It is important for you to provide us with complete and accurate information in this form. If your circumstances change and any of the information provided in this form becomes incorrect please let us know immediately and provide an updated Self-Certification.

New       Existing      Master Account (MA) No. \_\_\_\_\_

### 1. DETAILS OF CONTROLLING PERSON IDENTIFICATION

#### Part 1: Details of Entity

Name of Entity/Corporation (as per Certificate of Incorporation) \_\_\_\_\_

Business Registration No. \_\_\_\_\_

#### Part 2: Details of Controlling Person

Name \_\_\_\_\_

NRIC/Passport No. \_\_\_\_\_ Date of Birth \_\_\_\_\_ Nationality \_\_\_\_\_

Residential/Registered/Permanent Address \_\_\_\_\_

Town or City \_\_\_\_\_ Country \_\_\_\_\_

### 2. CONTROLLING PERSON TAX RESIDENCY

Please Tick (v) one of the following:

- i. I am a tax resident of Malaysia and I have no other tax residency(ies) with other country(ies).
- ii. I am a tax resident of Malaysia and I have other tax residency(ies) with other country(ies).
- iii. I am not a tax resident of Malaysia.

If the Controlling Person is a tax resident in more than the countries/ jurisdictions stated above, please use a separate sheet.

#### Reason for TIN Not Available

Reason A - The country/jurisdiction where the Controlling Person is a tax 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 if you have selected this reason)*

Reason C - TIN application in progress

## Controlling Person

Country/Jurisdiction of tax residence (s)	TIN	If no TIN is available, please tick <input checked="" type="checkbox"/> one the appropriate reason	If Reason B is selected, explain why TIN is not available
		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

### 3. TYPE OF CONTROLLING PERSON

Please tick ONLY one type of Controlling Person:

If you are a controlling person of a legal person:	If you are a controlling person of a Trust:	If you are a controlling person of a legal arrangement (non-Trust):
<input type="checkbox"/> Control by ownership <input type="checkbox"/> Control by other means <input type="checkbox"/> Senior managing official	<input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other	<input type="checkbox"/> Settlor-equivalent <input type="checkbox"/> Trustee-equivalent <input type="checkbox"/> Protector-equivalent <input type="checkbox"/> Beneficiary-equivalent <input type="checkbox"/> Other-equivalent

### DECLARATION AND SIGNATURE(S) BY CONTROLLING PERSON

Under the penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct and complete.

I acknowledge that the information contained in this form and information regarding the Controlling Person 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 or countries in which [I/the Controlling Person] may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Controlling Person, or am authorized to sign the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates.

I acknowledge that Apex Investment Services Berhad (AISB) may be obliged to comply with or choose to have regard to, observe or fulfil the laws, regulations, orders, guidelines, codes, market standards, good practices, requests, requirements, or expectations of or agreements with public, judicial, taxation, governmental and other regulatory authorities or self-regulatory bodies in various countries/jurisdictions which include CRS, to disclose the information to the tax authorities of the country/jurisdiction in which the account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I hereby irrevocably and unconditionally warrant and represent to – AISB that, AISB shall have the right to provide personal data and information provided to AISB by me and/or acquired by AISB from the public domain, as well as personal data that arises because of the provision of services to me, to any governmental authorities, regulatory bodies and/or any other relevant person(s) in respect of the Reporting Requirements.

I undertake to advise AISB within 30 days of any change in circumstances that causes the information contained herein to become incorrect or incomplete and to provide AISB with a suitably updated Self-Certification form within 30 days of such change in circumstances.

Signature of Controlling Person

Name:

Date:

## Controlling Person

### DEFINITIONS

#### ACCOUNT HOLDER

“Account Holder” means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account. 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.

#### CONTROL

Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically based on a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be natural person(s) who exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.

#### 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 if 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 elective 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 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.

#### ENTITY

The term “Entity” means a legal person or a legal arrangement, such as a corporation, partnership, trust or foundation.

#### FINANCIAL ACCOUNT

“Financial Account” is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Account; Equity and debt interest in certain Investment entities; Cash value Insurance Contracts; and Annuity Contracts.

#### NON-FINANCIAL ENTITY (NFE)

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

#### OECD

OECD is the “Organisation for Economic Co-operation and Development”.

#### REPORTABLE ACCOUNT

“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 PERSON

“Reportable Person” means a Reportable Jurisdiction Person other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a Related Entity of a corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution.

#### REPORTABLE JURISDICTION

“Reportable Jurisdiction” means a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the information specified in Section I of the CRS, and (ii) which is identified in a published list.

#### REPORTABLE JURISDICTION PERSON

## Controlling Person

“Reportable Jurisdiction Person” means an individual or Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a Reportable Jurisdiction. For this purpose, an Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of elective management is situated.

### **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 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 utilize 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.

*Note: The above definitions are obtained from the CRS for Automatic Exchange of Financial Account Information and/ or the FATCA which may be subject to change from time to time. AISB do not assume responsibility to update the above definitions.*