



Self-Certification for Entity Clients - Common Reporting Standard (CRS)

CRS-E

Part 1 – Entity Details

Please complete this part with Capital Letters. Fields with (*) are mandatory.

1. **Legal Name of Entity/Branch or Organization *** _____
2. **Country of incorporation or organization *** _____
3. **Current Residence Address of Entity *** *(Do not use a P.O. (unless this is your registered address) or an 'in care of address')*
 Line 1 (e.g. House/Apt/Suite Name, Number, Street) * _____
 Line 2 (e.g. Town/City/Province/County/State) _____ Country * _____ Postal Code/ZIP Code (if any)* _____
4. **Commercial Register Number** _____
5. **Account Number at Samba Bank *** _____

Part 2 – Entity Certification *

Part 2 – (a) Financial Institution - FI

6. If this entity is a Financial Institution (FI), please select the FI's status from one of the options below.

- i) Depository Institution, Custodial Institution or Specified Insurance Company
- ii) An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution
(Note: if ticking this box please also completes the table in Appendix 1 "Controlling Persons")
- iii) Other Investment Entity

If you have ticked any one of the options above, please provide, if held, the Account Holder's Global Intermediary Identification Number

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Part 2 – (b) Non-Financial Entity - NFE

7. If the Entity is not a Financial Institution (i.e. a Non-Financial Entity, NFE), please select the Entity's status from one of the options below.

- i) Active NFE – a corporation the stock of which is regularly traded on an established securities market or a related entity of such a corporation.

If you have ticked (i), 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 (i) is a Related Entity of:

- ii) Active NFE – (Government Entity, Central Bank or International Organization)
- iii) Active NFE – other
- iv) Passive NFE

(In case of Passive NFE, please complete the table in Appendix 1 "Controlling Persons".)

Part 3 – Country of Residence for Tax Purposes and related TIN or functional equivalent *

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder's TIN for each country indicated. If the Account Holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or country in which its principal office is located. If the Account Holder is tax resident in more than three countries please use a separate sheet.

If a TIN is unavailable please provide the appropriate 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*

8. Country of Tax Residence *	9. Local Tax Identification Number (TIN)	10. If no TIN available enter Reason A, B or C

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

1	
2	
3	

Part 4 – Declaration and Signature *

11. I certify that for the purposes of taxation the Account Holder is not Tax Resident in any other country other than the countries indicated in Part 3 above.

I understand that the information supplied by me in this Certification (including any attachment hereto) is covered by the full provisions of the terms and conditions governing my/the Account Holder's relationship with Samba Bank Ltd setting out how Samba Bank Ltd may use and share the information supplied by me.

I acknowledge and agree that the information contained in this Certification (including any attachment hereto) and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information with the country/ies in which this account(s) is/are maintained.

I declare that all statements made in this Certification are, to the best of my knowledge and belief, correct and complete. I undertake to advise Samba Bank promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Samba Bank with a suitably updated Certification within 30 days of such change in circumstances.

I certify that I am authorized to sign for the Account Holder in respect of all the account(s) to which this form relates

Print Name*: _____

Signature*: _____

Date: _____

Capacity: * _____

Note: Please indicate the capacity in which you are signing the form (for example 'Authorized Officer').



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Appendix 1 Controlling Persons

Controlling Persons are defined as natural persons and exercise control over the entity or the shareholders of the entity based on local Anti-Money Laundering (AML) requirements. 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.

In the case of a Trust this means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the Trust (including through a chain of control or ownership). In the case of a legal arrangement other than a Trust, it means persons in equivalent or similar positions.

Please continue on a separate sheet if necessary, signing, dating and attaching the sheet to this form.

Controlling Person	First Name		Family Name / Surname	
	Address		Date of Birth and Place of Birth (City/Town, Country)	
	City / Town	State / Province	Postal Code	Country
	Country of Tax Residence		Tax Identification Number (TIN)	If no TIN is available then please provide explanation
	Country of Tax Residence		Tax Identification Number (TIN)	
	Country of Tax Residence		Tax Identification Number (TIN)	
	Controlling Person Type	Legal Person : <input type="checkbox"/> Ownership <input type="checkbox"/> Other Means <input type="checkbox"/> Senior Managing Official		
Legal Arrangement – Trust : <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Others				
Legal Arrangement – Others: <input type="checkbox"/> Settlor Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector Equivalent <input type="checkbox"/> Beneficiary Equivalent <input type="checkbox"/> Others Equivalent				

Controlling Person	First Name		Family Name / Surname	
	Address		Date of Birth and Place of Birth (City/Town, Country)	
	City / Town	State / Province	Postal Code	Country
	Country of Tax Residence		Tax Identification Number (TIN)	If no TIN is available then please provide explanation
	Country of Tax Residence		Tax Identification Number (TIN)	
	Country of Tax Residence		Tax Identification Number (TIN)	
	Controlling Person Type	Legal Person : <input type="checkbox"/> Ownership <input type="checkbox"/> Other Means <input type="checkbox"/> Senior Managing Official		
Legal Arrangement – Trust : <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Others				
Legal Arrangement – Others: <input type="checkbox"/> Settlor Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector Equivalent <input type="checkbox"/> Beneficiary Equivalent <input type="checkbox"/> Others Equivalent				

Controlling Person	First Name		Family Name / Surname	
	Address		Date of Birth and Place of Birth (City/Town, Country)	
	City / Town	State / Province	Postal Code	Country
	Country of Tax Residence		Tax Identification Number (TIN)	If no TIN is available then please provide explanation
	Country of Tax Residence		Tax Identification Number (TIN)	
	Country of Tax Residence		Tax Identification Number (TIN)	
	Controlling Person Type	Legal Person : <input type="checkbox"/> Ownership <input type="checkbox"/> Other Means <input type="checkbox"/> Senior Managing Official		
Legal Arrangement – Trust : <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Others				
Legal Arrangement – Others: <input type="checkbox"/> Settlor Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector Equivalent <input type="checkbox"/> Beneficiary Equivalent <input type="checkbox"/> Others Equivalent				

Controlling Person	First Name		Family Name / Surname	
	Address		Date of Birth and Place of Birth (City/Town, Country)	
	City / Town	State / Province	Postal Code	Country
	Country of Tax Residence		Tax Identification Number (TIN)	If no TIN is available then please provide explanation
	Country of Tax Residence		Tax Identification Number (TIN)	
	Country of Tax Residence		Tax Identification Number (TIN)	
	Controlling Person Type	Legal Person : <input type="checkbox"/> Ownership <input type="checkbox"/> Other Means <input type="checkbox"/> Senior Managing Official		
Legal Arrangement – Trust : <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Others				
Legal Arrangement – Others: <input type="checkbox"/> Settlor Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector Equivalent <input type="checkbox"/> Beneficiary Equivalent <input type="checkbox"/> Others Equivalent				



Samba Bank

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Appendix 2 Instructions

Section A – General

1. Common Reporting Standard (CRS)

On 20 July, 2013, the G20 leaders endorsed the OECD proposals for a global model of automatic information exchange as the expected new standard on information exchange. This directive was carried out on 13 February, 2014, when the OECD released the Common Reporting Standard (“CRS”) and model Competent Authority Agreement (“CAA”). On 15 July, 2014, the Council of the OECD published its detailed commentary on both the CRS and Model CAA.

CRS introduces requirements on top of other global and local implementation programs (e.g. FATCA, EUSD, QI) aiming at a uniform global standard of information exchange. Both the Model CAA and CRS each have a foundation that is substantially similar to that of the FATCA Intergovernmental Agreements (IGAs), with subtle differences imposed by the OECD and influenced through local law. Just as with FATCA, the CRS therefore impose obligations on Financial Institutions resident in those territories to report information on financial accounts held by foreign tax residents to the local tax authorities.

2. Legal Disclaimer

The above tax regulations require Samba Bank to collect certain information about each account holder’s tax residence and its entity classification. Please note that Samba Bank cannot provide you with tax advice, including entity classification and tax residence.

If you are unsure about how to complete this form, please consult your tax adviser. It is the responsibility of the Account Holder to ensure that the information provided is complete and accurate and to provide Samba Bank with any additional documentation, information or replacement forms when requested or required.

Samba Bank assumes no responsibility for the independent verification of any information provided on this Form and will rely on such information as being complete and accurate in all material respects. Samba Bank is also under no obligation to accept a form if we have either reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.

The Samba Bank entity requesting this form will operate under the regulations applicable to its local tax jurisdiction or country where the entity is located.

3. Who should complete this form?

This form is to be completed by all entity account holders. The entity may be the account holder or acting on behalf of other clients/account holders. Please do not use this form for individual account holders. Instead, the Self Certification Form for Individual Clients should be used.

Please contact your Samba Bank Relationship Manager for blank copies of this form or for the Self Certification Form for Individual Clients.

4. Expiration of the Self Certification

Generally, the self-certification will remain valid indefinitely unless there is a change in circumstances, in which case you are required to notify Samba Bank within 30 days of the change in circumstances and provide us with an updated self-certification.

5. Consequences of non-provision of a valid form

Samba Bank is required to validate the information provided in this form against other information that we hold about the account holder. If, for any reason, conflicting information is identified, then the form may be rejected. Samba Bank may need to request additional supporting information as necessary under the rules.

In the case where the discrepancies cannot be resolved, the below are some possible consequences:

- The entity can be treated as a Reportable account and as a consequence account holder information, account balances and payments may be reported by Samba Bank to the relevant local tax authority for onward exchange of information to the tax authority where the Entity is tax resident.

6. Further Information

If you need further information, please find below the following web pages:

- OECD - Common Reporting Standard (CRS)
<http://www.oecd.org/ctp/exchange-of-tax-information/standard-for-automatic-exchange-of-financial-account-information-for-tax-matters-9789264216525-en.htm>
- FBR – Pakistan Federal Board of Revenue - Exchange of Information Portal
<http://eoi.fbr.gov.pk/>

Section B – Detailed Instructions

Please complete all parts in Capital Letter. Fields with (*) are mandatory.

Part 1 – Entity Details

Line 1 - Legal Name of Entity/Branch or Organisation*

The full legal name of the Entity should be provided. If the name does not correspond to that of the account holder, please provide an explanation of the relationship between the two. The term “Entity” means a legal person or a legal arrangement and includes a corporation, trust or partnership.

Line 2 - Country of Incorporation or Organisation

If the entity is a corporation, enter the country of incorporation. If it is another type of entity, enter the country under whose laws it is created, organized or governed.

Line 3 - Current Residence Address of Entity or Organisation*

This is usually the address in the country where the entity claims to be a resident for purposes of that country’s income tax. Please do not include the address of a financial institution, an investment manager, a post office box (P.O. Box) or an in care of address.

Line 4 - Commercial Register Number

Provide the commercial register number in the country of incorporation.

Line 5 - Account Number at Samba Bank

Please provide Samba Bank with your account number. This will help Samba Bank to identify the relationship correctly. Please note that the Self Certification is applicable for all your accounts/contracts with Samba Bank and is not limited to the number mentioned in this line.

Part 2 – Entity Certification

Part 2(a) – Financial Institutions - FI

Line 6 - FI Classification

If your entity is a Financial Institution, please select the FI’s status from one of the options.

Part 2(b) – Non Financial Entities - NFE

Line 7 - NFE Classification

If your entity is not a Financial Institution (i.e. a Non-Financial Entity), please select the Entity’s status from one of the options.

Part 3 – Country of Residence for Tax Purposes and related TIN or functional equivalent

Line 8 - Country of Tax Residence*

Please provide all the countries where the Entity is considered to be tax resident. Note that there may be instances where tax residence may change (for example, as a result of, but not restricted to, corporate re-structuring, changes to local or any applicable, tax laws).

It is the client’s responsibility to advise Samba Bank if there is such a change and notify Samba Bank within 30 days of such a change.

Line 9 - Local Tax Identification Number (TIN)

Provide the Entity local Tax Identification Number (“TIN”). If you are not able to provide Samba Bank with a TIN number, please provide the reason in the line 11.

Line 10 - No TIN available

If you are not able to provide a TIN, please provide one of the mentioned reasons.

Line 11 - Confirmation of Completeness*

Please tick that box to certify that for the purposes of taxation the Account Holder is not tax resident in any other country other than the countries indicated in Part 3.

Part 4 – Declaration and Signature

Please ensure that you have the authority to sign on behalf of the Entity. Please sign and date the form in this part.