

INSTRUCTION

- Please read these instructions before completing this form.
- This form is used to declare FATCA and CRS information for over-the-counter transactions at ASNB branches and agent. It applies to onboarding registrations, personal details updates / change in circumstances, and declarations initiated by notifications from ASNB Headquarters.
- Declarations by Minor Unitholder related to FATCA and CRS indicia will be carried out by the Registered Guardian.
- This form contains four parts, Part A, B, C and D, which require ASNB to obtain your income tax related information in order to comply with Income Tax (Automatic Exchange of Financial Account Information) Rules 2016, Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS).
- For the form to be deemed valid, please sign and state the date in **Part D - DECLARATION AND ACKNOWLEDGEMENT**.
- You may refer to the Glossary in the next page for terminologies and definition used in this form.
- Should you have any concern regarding your tax residency status, please consult your tax advisor or you may refer to:
 - <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>
 - <https://www.irs.gov/individuals/international-taxpayers/determining-an-individuals-tax-residency-status>

FATCA & CRS INDICIA

- FATCA and CRS indicia include:
 - Foreign Tax residency.
 - Foreign Telephone Number.
 - Foreign residence or mailing or "in-care-of" / "hold mail" address (including post office box).
 - Standing instructions to transfer funds to an account maintained in a foreign country / jurisdiction.
 - Current effective power of attorney / signatory authority granted to a person with foreign address.
 - Nationality / residence status (**for FATCA only**).

FATCA DECLARATION

- The information under FATCA declaration must be completed by all unitholders.
- The information in this form is collected in order to comply with (FATCA) requirements which require ASNB to identify and report on U.S. Person.
- If you are a non-U.S. Person but have one of the U.S. indicia and did not submit the required documents as per Section B, ASNB will report your name, address and any information required by Inland Revenue Board of Malaysia (IRB).
- Any concerns related to FATCA, please refer to:
 - IRS website at: <https://www.irs.gov>
 - IRS Relief procedures for certain former US citizens website at: <https://www.irs.gov/individuals/international-taxpayers/relief-procedures-for-certain-former-citizens>
 - US State Department's website at: <https://travel.state.gov/en/international-travel/living-abroad/federal-benefits-obligations.html>

TAX RESIDENCY DECLARATION

- The information under tax residency declaration must be completed by all unitholders.
- You are required to choose one of the information in tax residency section and complete the table according to your tax residency:
 - Malaysian Tax Resident only.
 - Malaysian and Foreign Tax Resident.
 - Foreign Tax Resident.
- Any concerns related to CRS, please visit the "OECD Automatic Exchange of Information Portal" at <https://www.oecd.org/en/networks/global-forum-tax-transparency/resources/aeoi-implementation-portal.html>
- Details of tax residency rules can be obtained at: <https://www.oecd.org/en/networks/global-forum-tax-transparency/resources/aeoi-implementation-portal/tax-residency.html>

FOREIGN RESIDENCY PROGRAMME

- If you hold citizenship or residency through a Citizenship by Investment (CBI) or Residency by Investment (RBI) programme, please provide us with some additional information by emailing crsfatca@asnb.com.my.
- Kindly include your responses to the following questions:
 - Do you have residence rights under a CBI/RBI programme?
 - Do you hold residence rights in any other country or jurisdiction?
 - Have you spent more than 90 days in any other country or jurisdiction during the past year?
 - In which country or countries did you file your personal income tax returns in the past year?
- Any concerns related to Foreign Residency Programme, please visit OECD's website: <https://www.oecd.org/en/topics/sub-issues/international-standards-on-tax-transparency/residence-citizenship-by-investment>

DECLARATION & ACKNOWLEDGEMENT

- Information in this section is required by all unitholders.

CODE REFERENCE GUIDE

(A) DESCRIPTION OF REASON IF YOU DO NOT HAVE TAX IDENTIFICATION NUMBER (TIN)

CODE	DESCRIPTION
A	The country/jurisdiction where the unitholder is a taxpayer, does not issue any TIN.
B	The unitholder is unable to obtain TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the table under Part C if you have selected this reason).
C	No TIN is required. This is only applicable if the Authority of the relevant country/jurisdiction does not require the TIN for CRS reporting.

(B) DESCRIPTION OF REASON FOR NOT HAVING CERTIFICATE LOSS OF U.S NATIONALITY (CLN)

CODE	DESCRIPTION
A	You have applied for a CLN and are currently awaiting its issuance due to administrative delays from U.S. Citizenship and Immigration Services (USCIS) or other relevant government agencies.
B	Although born in the U.S., you confirm that you are not a U.S. citizen, as you did not acquire U.S. citizenship based on the circumstances and do not hold any U.S. identification. Accordingly, no CLN is available.
C	As your parents were Malaysian diplomats at the time of your birth, you did not acquire U.S. citizenship, as children born to diplomats are not subject to U.S. jurisdiction.
D	You / your parents have registered with the Malaysian consulate to confirm Malaysian citizenship, and "Form W" was issued as proof. For this option please provide the "Form W".
E	You previously held a CLN, however, it is no longer in your possession due to being lost or stolen.

GLOSSARY

TERMINOLOGY

Change in Circumstances (CIC)	As per CRS and FATCA requirements, the "Change in Circumstances" means any change in one or more of the information below: • Change of tax residency details (to / from outside Malaysia; or one country to another). • Change of residence or mailing address (to/from outside Malaysia; or one country to another). • Change of contact number (to / from outside Malaysia; or one country to another). • Application or cancellation of standing instructions to transfer funds to an account maintained outside Malaysia; or from an overseas account to another. • Change of address of the current effective power of attorney / signatory authority (to / from outside Malaysia; or one country to another). • Change of nationality / residence status to/from U.S. (for FATCA only).
Common Reporting Standard (CRS)	Standard approved by the Council of the Organization for Economic Co-operation and Development on 15 July 2014, as amended from time to time.
Financial Account	Unit trust account(s) managed by ASNB.
Foreign Account Tax Compliance Act (FATCA)	FATCA refers to the U.S. provisions commonly known as the Foreign Account Tax Compliance provisions, enacted on 18 March 2010 as part of the Hiring Incentives to Restore Employment (HIRE) Act. FATCA requires a new information reporting and withholding for payments made to certain non-U.S. Financial Institutions and other non-U.S. entities.
Foreign Residency Program	"Citizenship by Investment" (CBI) and "Residence by Investment" (RBI) schemes are being offered by a substantial number of jurisdictions and allow foreign individuals to obtain citizenship or temporary or permanent residence rights on the basis of local investments or against a flat fee. Individuals may be interested in these schemes for a number of legitimate reasons, including the wish to start a new business in the jurisdiction, greater mobility thanks to visa-free travel, better education and job opportunities for children, or the right to live in a country with political stability. At the same time, information released in the marketplace and obtained through the OECD's Common Reporting Standard (CRS) public disclosure facility highlights the abuse of CBI/RBI schemes to circumvent reporting under the CRS.
Malaysian Tax Resident	A Malaysian resident who is subject to any taxation laws of Malaysia.
Minor	A unitholder who is under 18 years of age. For the purpose of this declaration, the Registered Guardian is required to provide and complete the Minor's information and submit the necessary supporting documents.
Reportable Account	Accounts for any unit trust managed by ASNB that have been identified as accounts held by one or more Reportable Persons.
Reportable Jurisdiction	Government which has signed the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information with Malaysia.
Reportable Person	An individual who is a tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction.
Resident for tax purposes	Generally, an individual will only have one jurisdiction of residence. However, an individual may be resident for tax purposes in two or more jurisdictions. The domestic laws of the various jurisdictions lay down the conditions under which an individual is to be treated as fiscally "resident". They cover various forms of attachment to a jurisdiction which, in the domestic taxation laws, form the basis of a comprehensive taxation (full liability to tax). They also cover cases where an individual is deemed, according to the taxation laws of a jurisdiction, to be resident of that jurisdiction (e.g. diplomats or other person in government service). In circumstances where an individual is resident for tax purposes in two or more jurisdictions, all such jurisdictions must be declared in the self-certification. Tie-breaker rules should not be relied upon for self-certification purposes. The following examples illustrate how an individual's residence for tax purposes may be determined: Example 1: An individual has his permanent home in Jurisdiction A and is taxed as being a resident of Jurisdiction A. He has had a stay of more than six months in Jurisdiction B and according to the legislation of the latter Jurisdiction he is, in consequence of the length of the stay, taxed as being a resident of that Jurisdiction. Thus, he is resident of both Jurisdictions. Example 2: Same facts as Example 1, except that the individual only had a stay of eight weeks in Jurisdiction B and according to the legislation of that Jurisdiction he is not, by reason of the length of the stay, taxed as being a resident of Jurisdiction B. Thus, he is only resident of Jurisdiction A.
Tax Identification Number (TIN)	Taxpayer Identification Number or any references that have equivalent function. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen / personal identification /service code / number, and resident registration number.
Unitholder	• Any individual who is a registered Unitholder of ASNB. • With respect to Akaun Bijak / Remaja account where the Registered Guardian is acting as a legal guardian, the minor is regarded as the Unitholder.

FATCA AND CRS DECLARATION FORM

PART A: UNIT HOLDER INFORMATION

Full Name of Unit Holder as per Identity Document:	First or Given Name:	Family Name or Surname (s):
Date of Birth (DD/MM/YYYY):		NRIC No:
Place of Birth:	Town/city:	Country:
Residence Address:		
	Postcode:	Town/city: Country:
Mailing Address (if different from above):		
	Postcode:	Town/city: Country:
Telephone Number (with country code):	Primary:	Secondary (if any):

PART B: FATCA DECLARATION

Please complete this section and tick [/] in the applicable column		Yes	No	Document required if <Yes>										
1	Are you a U.S. citizen?			• Copy of MyKAD / MY Passport; AND										
2	Do you hold a U.S. Permanent Resident Card (Green Card) or U.S. Passport?			• Please fill up your U.S. TIN / U.S. Social Security Number in the table under Part C.										
3	Are you a U.S. resident?													
4	Do you have U.S. residence or mailing address (including a U.S. post office box)?			• Copy of MyKAD / MY Passport; AND • If you are a U.S. Person , please fill up your U.S. TIN / U.S. Social Security Number in the table under Part C; OR • If you are not a U.S. Person , please provide explanation in Part C under Clarification of Tax Residence Information.										
5	Do you currently have U.S. telephone number (dial code: +1)?													
6	Is the U.S. your country of birth?			• Copy of MyKAD / MY Passport; AND • If you are a U.S. Person , please fill up your U.S. TIN / U.S. Social Security Number in the table under Part C; OR • If you are not a U.S. Person , provide a copy of Certificate of Loss of U.S. Nationality (CLN); OR the reason for not having a CLN as outlined in the code reference guide (B) . • Please select the applicable reason by ticking (/) the appropriate option below:-										
				<table> <tr> <td>A</td> <td>B</td> <td>C</td> <td>D</td> <td>E</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	A	B	C	D	E					
A	B	C	D	E										

PART C: TAX RESIDENCY DECLARATION

Please complete this section and tick [/] in the applicable column.

• Do you currently hold citizenship or residency status obtained through a Foreign Residency Program (CBI / RBI programme)? Yes ☐ No ☐
(If <Yes>, please refer to the Instruction page: **FOREIGN RESIDENCY PROGRAMME**)

• I declare that I am a: ☐ Malaysian Tax Resident Only (MTR) ☐ Malaysian and Foreign Tax Resident (MFTR) ☐ Foreign Tax Resident only (FTR)
(If you have ticked "Malaysian and Foreign Tax Resident" or "Foreign Tax", please complete the following table):

	Country / Jurisdiction of tax residence (Please state down ALL of your tax residence countries / jurisdictions)	Tax Identification Number (TIN) / Social Security Number (SSN)	If TIN is unavailable, please state Reason A, B or C (Kindly refer to CODE REFERENCE GUIDE (A))	If Reason B has been selected, please indicate why you are unable to obtain a TIN
1				
2				
3				

Clarification of Tax Residence Information

• MTR must select the relevant box below that applies to you.
• MFTR / FTR must select the relevant box below if the country or jurisdiction listed in your address or telephone number(s) in Part A differs from the tax residence country or jurisdiction(s) declared in Part C. above.

- ☐ I am a student / teacher / researcher / trainee at an educational institution in the foreign country and holds the appropriate visa.
☐ I work in the country / jurisdiction stated in Part A and have not yet lived there long enough to become tax resident.
☐ I work as a diplomat at the Consulate / Embassy or armed forces posted to the country / jurisdiction stated in Part A.
☐ None of the above. Please provide your explanation: _____

Notes:

- Please provide relevant supporting documentation(s) to further support the tax residence country(ies)/jurisdiction(s) which you have declared above (i.e., Part C). For example, National Registration Identity Card (NRIC) / Certificate of Tax Residence / Driving License / Public Register / Student Pass in a foreign country / Notice of Assessment / Latest Tax Return, or any relevant supporting documents.
• If you do not submit the supporting documentation(s), ASNB will report you to Inland Revenue Board of Malaysia (IRB) as the tax resident of country(ies)/jurisdiction(s) indicated in your address(es)/telephone number(s) in Part A and tax residence country(ies)/jurisdiction(s) which you have declared in Part C.

FATCA AND CRS DECLARATION FORM

PART D: DECLARATION AND ACKNOWLEDGEMENT

- I represent and declare that the information provided above and information in the submitted documents is true, accurate and complete; and the submitted documents are genuine and duly executed.
- I hereby consent and authorize ASNB to report my information to regulatory authorities in accordance with the requirements of FATCA and CRS as may be stipulated by any applicable laws, regulations, agreement or regulatory guidelines or directives.
- I also agree and undertake to notify ASNB and provide an updated self-certification form or provide the requested information by ASNB within 90 days from the date when there is a change in any information which I have provided to ASNB (i.e., when there is a Change in Circumstances).
- I hereby consent that ASNB may classify me as a reportable unitholder in the event that I fail to provide accurate and complete information and/or documentation as ASNB may require under the FATCA and CRS requirements.
- I hereby consent that ASNB may terminate my account(s) and/or facilities granted to me, in the event that I become a non-Malaysian citizen.

Date
(DD/MM/YYYY)

Unitholder's Name

Guardian's Name
(If Unitholder is a Minor)

Signature of
Unitholder / Guardian

FOR ASNB AND AGENTS USE ONLY

SUPPORTING DOCUMENTS / INFORMATION RECEIVED

Type of Supporting Documents / Information		[/]
1	MyKAD	
2	MY Passport	
3	U.S Passport	
4	U.S Green Card	
5	U.S. / Non-U.S. Certificate of Residence	

Type of Supporting Documents / Information		[/]
6	CLN / Reason for not having CLN	
7	Driving License	
8	Student pass in a foreign country	

Other: 1. _____
2. _____

FATCA DECLARATION CHECKLIST		Yes	No
1	Is the unitholder a U.S citizen?		
2	Does the unitholder possess a U.S Permanent Resident Card (Green Card) or U.S Passport?		
3	Is the unitholder's residence or mailing address (including a U.S post office box) in the U.S?		
4	Does the unitholder currently have a current U.S telephone number?		
5	Is the unitholder born in the U.S?		
6	Does the unitholder possess the U.S Tax Identification Number (TIN) / Social Security Number (SSN)?		

UNITHOLDER' S FATCA STATUS

Unitholder is:

☐

U.S Person

☐

Non-U.S Person

TAX RESIDENCY DECLARATION CHECKLIST		Yes	No
1	Does the unitholder have a residential or mailing address outside Malaysia?		
2	Does the unitholder currently have a foreign telephone number?		
3	Does the unitholder possess the foreign Tax Identification Number (TIN)?		
4	Is the unitholder participating in a Foreign Residency Programme?		

UNITHOLDER' S TAX RESIDENCY STATUS

Unitholder is:

☐

Malaysian Tax Resident

☐

Foreign Tax Resident

	Employee Name	Employee ID	Signature	Date
Received By				
Checked By				