

稅務聲明書 (公司投資者)

Tax Certification (Corporate Investor)

公司投資者名稱 Name of Corporate Investor: _____

「公司投資者」包括公司、信託及其他類型的實體。
"Corporate Investor" includes corporation, trust, and other types of entities.

綜合理財賬戶號碼* MasterAccount No.*: _____

地址 Address: _____

(城市 City) _____ (國家或司法管轄地** Country or jurisdiction**)

請完成本頁及後頁所有部分 Please complete ALL Sections on both pages:

第一部分：美國稅務身份 SECTION 1 – UNITED STATES ("US") TAX STATUS

本人 (代表公司投資者) 聲明該實體：

I (on behalf of the Corporate Investor) certify that the entity is:

- a) 就美國聯邦所得稅而言，屬美國公司、美國合夥企業、美國信託或美國遺產。
A US corporation, US partnership, US trust or US estate for US federal income tax purposes.
 是 Yes 否 No
- b) 屬持有被動收入之非美國非金融機構，且控權人士為美國個人公民或美國個人稅務居民 (包括綠卡持有者及為「實質美國居留」的人士***)。
A non-US entity that is a Passive Non-Financial Foreign Entity with Controlling Person(s) who is/are individual US citizen(s) or US tax resident(s) (including green card holder(s) and person(s) with substantial US presence***)
 是 Yes 否 No

若公司投資者首次在摩根基金 (亞洲) 有限公司開戶且上文第1a)或1b)部分之回答為「是」，在繼續填寫此稅務聲明書餘下部分之前，請與我們聯絡。除此稅務聲明書外，亦請填寫相關的美國國家稅務局 (「美國稅務局」) 表格 (適當的W-8 (如W-8BEN-E) 或W-9)，以聲明公司投資者於美國海外賬戶稅收合規法案 (「FATCA」) 所指的身份。請注意，如1a)部分的答案為「是」，該實體必須填寫美國稅務局表格W-9而非W-8。

If this is the first time the Corporate Investor is opening an account with JPMorgan Funds (Asia) Limited and you have answered "yes" to Section 1a) or 1b) above, please contact us before proceeding to complete the rest of this Tax Certification. Please complete the relevant US Internal Revenue Service ("IRS") form (the appropriate W-8 (e.g., W-8BEN-E) or W-9) in addition to this Tax Certification to certify the Corporate Investor's status for purposes of the US Foreign Account Tax Compliance Act ("FATCA"). Please note that if the answer to Section 1a) is "yes", the entity must complete an IRS form W-9 instead of W-8.

第二部分：其他司法管轄地稅務身份 SECTION 2 – OTHER JURISDICTION TAX STATUS

請注意a)及b)項必須全部回答。Please note a) and b) must both be answered.

本人 (代表公司投資者) 聲明該實體為：

I (on behalf of the Corporate Investor) certify that the entity is:

- a) 以下司法管轄地的稅務居民：
A tax resident in the following jurisdiction(s):

請填寫實體所屬的所有稅務居民司法管轄地 (包括香港，如適用) 及其納稅人識別號碼或作用相同之號碼 (「稅務編號」)。稅務編號是由相關稅務居民司法管轄地向實體發出，以助稅務備案或稅務行政之用之編號。如果該實體擁有香港稅籍，請填寫該實體的香港商業登記號碼頭8位數字。若無相應稅務編號，請填「無」並選擇以下其中一項作為無稅務編號之理由。如果您對實體投資者的稅務居民司法管轄地有任何疑問，請聯絡您的稅務顧問。

Please fill in ALL jurisdiction(s) where the entity is a tax resident (including Hong Kong where applicable) and the associated Taxpayer Identification Number(s) or its functional equivalent ("TIN(s)"). A TIN is a number assigned to the Corporate Investor by the relevant jurisdiction of tax residence for purposes of tax filing or tax administration. For a Hong Kong tax resident, please fill in the first 8 digits of the Hong Kong Business Registration Number. If a TIN is unavailable, please indicate "None" and select one of the following reasons for having no TIN. If you have any questions about the Corporate Investor's jurisdictions of tax residence, please contact your tax advisor.

無稅務編號之理由 Reasons for no TIN:

理由 A Reason A – 此司法管轄地並沒有向其居民發出稅務編號。This jurisdiction does not issue TINs to its residents.

理由 B Reason B – 本實體不能取得稅務編號 - 請解釋原因。The Corporate Investor is unable to obtain a TIN - please explain the reason.

理由 C Reason C – 此司法管轄地不需要本實體提供或披露稅務編號。This jurisdiction does not require the Corporate Investor to provide or disclose TINs.

稅務居民司法管轄地 Jurisdiction(s) of Tax Residence	稅務編號 TIN(s)	無稅務編號理由 Reason for No TIN
		<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B, 因為 because _____
		<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B, 因為 because _____
		<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B, 因為 because _____
		<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B, 因為 because _____

b) 公司投資者於OECD實施的「經濟合作與發展組織稅務金融訊息自動交換標準／通用報告準則」（「CRS」）中之身份是：

An account holder of the following type for purposes of local jurisdiction implementations of the OECD Standard for Automatic Exchange of Financial Information in Tax Matters/Common Reporting Standard (“CRS”):

金融機構

Financial Institution

選項類別：

Specify the type:

- 在不參予國與國互通稅務金融訊息之司法管轄地成立並由其他金融機構管理的投資實體
 註：此類實體被重新分類為非實質營運之非金融實體（「非實質營運之非金融實體」）– 完成下列第2c)部分
 Investment Entity located in a CRS Non-Participating Jurisdiction and managed by another Financial Institution
 Note: This entity is reclassified as a Passive NFE (“Passive Non-Financial Entity”) – Complete Section 2c) below
- 其他金融機構（包括非上列之投資實體）– 前往第3部分
 Other Financial Institution (including Investment Entity not described above) – Go to Section 3

非金融機構實體（請選以下類別，如不是選取「非實質營運之非金融實體」，請前往第3部分）

NFE (“Non-Financial Entity”) (complete, and then go to Section 3 unless you tick “Passive NFE”)

選項類別：

Specify the type:

- 其股票在證券市場正常公開交易的上市公司或與其聯屬公司
 Corporation the stock of which is regularly publicly traded on an established securities market or its affiliates
- 政府實體或中央銀行
 Governmental Entity or Central Bank
- 國際組織
 International Organisation
- 其他實質營運之非金融實體（「實質營運之非金融實體」）
 Other Active NFE (“Active Non-Financial Entity”)
- 非實質營運之非金融實體（在不參予國與國互通稅務金融訊息之司法管轄地成立並由其他金融機構管理的投資實體除外）
 – 完成下列第2c)部分
 Passive NFE (other than Investment Entity located in a CRS Non-Participating Jurisdiction and managed by another Financial Institution)
 – Complete Section 2c) below

c) 非實質營運之非金融實體

A Passive NFE

只供被分類為非實質營運之非金融實體填寫（包括被重新分類為非實質營運之非金融實體之在不參予國與國互通稅務金融訊息之司法管轄地成立並由其他金融機構管理的投資實體）。每位控權人必須填寫其所有司法管轄地稅籍(包括香港(如適用))及有關稅務編號。控權人代表符合指定條件之自然人。按CRS準則而言，如實體為法人，控權通常包含（除其他事項外）擁有至少10%權益（參考Key Terms一節“Controlling Persons”之定義）。控權人如有香港稅籍，其稅務編號可填寫控權人之香港身份證號碼。若無相應稅籍編號，請填「無」並為控權人選擇於第二部分a)所列其中一項無稅務編號之理由。如果有超過4名控權人，請使用額外稅務聲明書。

Complete only for an entity that is classified as a Passive NFE (including an Investment Entity located in a CRS Non-Participating Jurisdiction and managed by another Financial Institution that is reclassified as a Passive NFE). For each Controlling Person, fill in ALL jurisdiction(s) where that Controlling Person is a tax resident (including Hong Kong where applicable) and the associated TIN(s). Controlling Persons refer to natural persons who meet specified requirements. For CRS purposes, where the Corporate Investor is a legal person, control generally includes, among other things, having an ownership interest of more than 10% (refer to Key Terms for detailed definition of “Controlling Persons”). A Controlling Person who is a Hong Kong tax resident may fill in the HK Identity Card Number as the TIN. If a TIN is unavailable, please fill in “None” and select one of the reasons for no TIN as outlined in Section 2a) with respect to the Controlling Person. If you have more than four Controlling Persons, use an additional Tax Certification.

控權人之姓名 Name of Controlling Person (“CP”)	控權人司法管轄地之稅籍 Jurisdiction(s) of Tax Residence of CP	控權人之稅務編號 TIN for Each Jurisdiction of Tax Residence of CP	控權人之無稅務編號理由 Reason for no TIN of CP
控權人1 CP1			<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B, 因為 because _____
控權人2 CP2			<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B, 因為 because _____
控權人3 CP3			<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B, 因為 because _____
控權人4 CP4			<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B, 因為 because _____

控權人之居住地址 Residence Address of CP		
控權人1 CP1	(城市) (City)	(國家或司法管轄地**) (Country or Jurisdiction**)
控權人2 CP2	(城市) (City)	(國家或司法管轄地**) (Country or Jurisdiction**)
控權人3 CP3	(城市) (City)	(國家或司法管轄地**) (Country or Jurisdiction**)
控權人4 CP4	(城市) (City)	(國家或司法管轄地**) (Country or Jurisdiction**)

	出生日期 (日/月/年) Date of Birth (dd/mm/yyyy)	出生地點 (城市及國家或司法管轄地**) Place of Birth (City and Country or Jurisdiction**)	控權人類別碼 Code for Type of Controlling Person****
控權人1 CP1		(城市) (City)	(國家或司法管轄地) (Country or Jurisdiction)
控權人2 CP2		(城市) (City)	(國家或司法管轄地) (Country or Jurisdiction)
控權人3 CP3		(城市) (City)	(國家或司法管轄地) (Country or Jurisdiction)
控權人4 CP4		(城市) (City)	(國家或司法管轄地) (Country or Jurisdiction)

第三部分：聲明 SECTION 3 – CERTIFICATION

本人（代表公司投資者）同意並接納摩根基金（亞洲）有限公司（及其聯屬公司統稱「摩根」）向本人所提供個人資料私隱聲明所載披露。在不限制前述內容的前提下，本人（代表公司投資者）同意並授權此稅務聲明書、任何美國稅務局表格及其任何附件，以及與公司投資者賬戶有關的任何資料（該等資料可能包括但不限於公司投資者若干股權持有人的個人資料）：(a)可向任何本地或海外政府、監管或稅務機關或機構（包括但不限於香港稅務局、美國稅務局、及於毛里求斯、加拿大、英屬維爾京群島等地之稅務機關）提供，以及向受到適用法律、法規、慣例或指引（包括但不限於香港稅務條例、任何相關司法管轄地實施的CRS、香港或任何其他相關司法管轄地已落實的美國《海外賬戶稅收合規法案》或任何同類稅務資訊共用制度；及(b)可由摩根存儲、使用及披露，以便其遵從有關向公司投資者提供服務的義務、承諾、安排或市場慣例。

I (on behalf of the Corporate Investor) agree and accept the disclosures as set out in the Personal Data Privacy Statement provided by JPMorgan Funds (Asia) Limited (together with its affiliate, "JPMorgan"). Without limiting the foregoing, I (on behalf of the Corporate Investor) consent and authorise this Tax Certification, any IRS form(s) and any attachments to these forms, and any information relating to the Corporate Investor's account(s), which may include without limitation personal information of certain equity holders of the Corporate Investor, to be: (a) provided to any local or foreign governmental, regulatory or tax authorities or bodies (including without limitation the Hong Kong Inland Revenue Department, the IRS, and tax authorities in Mauritius, Canada, British Virgin Islands etc), and to any other local or foreign persons or entities required or directed by applicable laws, regulations, practices or guidelines (including without limitation the Hong Kong Inland Revenue Ordinance, CRS as implemented by any relevant jurisdiction, FATCA or any similar tax information sharing regime put in place in Hong Kong or any other relevant jurisdiction); and (b) stored, used and disclosed by J.P. Morgan so that it may comply with obligations, commitments, arrangements or market practices in relation to providing services to the Corporate Investor.

本人（代表公司投資者）聲明，本人已：(a)查閱此稅務聲明書和相關美國稅務局表格及其任何附件之資料，並據本人所知及所信，該等資料真確無誤及完整；及(b)按照任何適用法律和法規的規定，向公司投資者的所有股權持有人及協力廠商作出妥當通知，並已從前述人士獲得所有必要的同意和豁免，前述人士的資料可能(i)出現在此稅務聲明書和前述所描述之任何美國稅務局表格及其任何附件中；及/或(ii)由摩根根據此稅務聲明書及相關美國稅務局表格或其擬定原意，以任何方式予以存儲、使用及披露。

I (on behalf of the Corporate Investor) declare that I have: (a) examined the information on this Tax Certification and the relevant IRS form(s) and any attachments to these forms, and to the best of my knowledge and belief they are true, correct, and complete; and (b) duly notified as required by any applicable laws and regulations, and obtained all necessary consent and waiver from, all equity holders of the Corporate Investor and third parties whose information may (i) appear in this Tax Certification and any IRS form(s) and any attachments to these forms described in the preceding paragraph; and/or (ii) in any way be stored, used and disclosed by J.P. Morgan pursuant to, or as contemplated in, this Tax Certification and the relevant IRS form(s).

本人同意，如此稅務聲明書、美國稅務局表格或就CRS、美國《海外賬戶稅收合規法案》或同類稅務資訊共用制度提交的其他文件所載的任何資料變得不正確，本人將於30日內提交或促使公司投資者提交新的稅務聲明書及新的相關美國稅務局表格。

I agree that I will submit, or procure the Corporate Investor to submit, a new Tax Certification and a relevant new IRS form within 30 days if any information in this Tax Certification, the IRS form, or other documents submitted for CRS, FATCA or similar tax information sharing regime purposes, becomes incorrect.

本人聲明，本人有資格代表此稅務聲明書首頁所標示之公司投資者簽署此稅務聲明書。

I certify that I have the capacity to sign for the Corporate Investor identified on Page 1 of this Tax Certification.

獲授權簽署人 Authorised Signatory	正楷姓名 Print Name	身份 Capacity	日期 (日/月/年) Date (dd/mm/yyyy)
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* 新開戶毋須填寫綜合理財賬戶號碼。

MasterAccount No. is not required to be filled in for new account opening.

** 如果您回答香港於「地址」或「出生地點」欄，「城市」及「國家或司法管轄地」欄同需填寫香港。

If your response is Hong Kong for "Address" or "Place of Birth", fill in Hong Kong for both "City" and "Country or Jurisdiction".

*** 要通過「實質居留」測試，一般就任何曆年而言：(a)個別人士須於該年度內在美國居留至少31日及(b)該名人士於該年度內在美國居留的日數，加對上一年內在美國居留的日數的三分之一，再加對上兩年內在美國居留的日數的六分之一，三者合計等於或超過183日。

The "substantial presence" test is generally met with respect to any calendar year if (a) the individual was present in the US on at least 31 days during such year and (b) the sum of the number of days in which such individual was present in the US during such year, 1/3 of the number of such days during the first preceding year, and 1/6 of the number of such days during the second preceding year, equals or exceeds 183 days.

**** 控權人類別 Type of Controlling Person:

實體類別 Type of Entity	控權人類別 Type of Controlling Person	控權人類別碼 Code for Type of Controlling Person
法人 Legal Person	1. 擁有控制股權的個人（即通常指擁有超過10%已發行股份或其它產權） Individual who has a controlling ownership interest (ie., generally more than 10% of the issued share capital or other equity)	A1
	2. 以其他途徑行使或有權行使控制權的個人 Individual who exercises/is entitled to exercise control through other means	A2
	3. 該實體之高階管理人員 Senior managing official	A3

實體類別 Type of Entity	控權人類別 Type of Controlling Person	控權人類別碼 Code for Type of Controlling Person
信託 Trust	1. 財產授予人 Settlor	B1
	2. 受託人 Trustee	B2
	3. 保護人或執行人 Protector or enforcer	B3
	4. 受益人 Beneficiary	B4
	5. 其他 (例如: 財產授予人/受託人/保護人或執行人 / 受益人為另一實體, 對該實體行使控制權的個人) Other (eg individual who exercise control over another entity being the settlor/trustee/protector or enforcer/beneficiary)	B5
除信託以外的法律安排 Legal Arrangement other than Trust	1. 具類似財產授予人位置之人 Settlor equivalent	C1
	2. 具類似受託人位置之人 Trustee equivalent	C2
	3. 具類似保護人或執行人位置之人 Protector or enforcer equivalent	C3
	4. 具類似受益人位置之人 Beneficiary equivalent	C4
	5. 其他 (例如: 具類似財產授予人/受託人/保護人或執行人 / 受益人為另一實體, 對該實體行使控制權的個人) Other (eg individual who exercise control over another entity being equivalent to settlor/trustee/protector or enforcer/beneficiary)	C5

摩根基金(亞洲)有限公司 ● 香港中環干諾道中8號遮打大廈19樓 ● 香港郵政總局信箱11448號
 JPMorgan Funds (Asia) Limited ● 19th Floor, Chater House, 8 Connaught Road Central, Hong Kong ● GPO Box 11448, Hong Kong
 直接客戶 Direct Clients ● 電話 Tel: +852 2265 1188 ● 傳真 Fax: +852 2868 5013
 機構代理客戶 Intermediary Clients ● 電話 Tel: +852 2978 7788 ● 傳真 Fax: +852 2868 1733
 退休金客戶 Pension Clients ● 電話 Tel: +852 2978 7588 ● 傳真 Fax: +852 2868 1733
 機構業務客戶 Institutional Business Clients ● 電話 Tel: +852 2800 2928 ● 傳真 Fax: +852 2868 1733

Tax Certification (Corporate Investor): Key Terms in Section 2 of the Tax Certification

The below is general information only.
Investors should consult with their own tax advisors.

Section 2 of the Tax Certification (Corporate Investor) asks a Corporate Investor for information relevant to local jurisdiction implementations of the OECD Standard for Automatic Exchange of Financial Information in Tax Matters/Common Reporting Standard (“CRS”).

Below is the general meaning of some terms relating to CRS used in the Tax Certification. It may not summarize all the CRS rules relevant to a given term. It does not address the meaning of terms relating to the US Foreign Account Tax Compliance Act (FATCA) used in Section 1 of the Tax Certification. If an investor has questions on how a term below may apply to it, it should consult its own tax advisor. Terms placed in quotes below that do not have their meaning described, will have the meaning given to them by CRS.

“Active NFE”

An entity is classified as an “Active NFE” if it is an NFE and meets any of the following criteria:

- a) Active NFEs by reason of income and assets: 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;
- b) Regularly publicly traded NFEs: 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. 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% of the vote and value in an entity;
- c) Government Entities, etc.: The NFE is a “Governmental Entity”, a “Central Bank”, an “International Organisation” or an entity wholly owned by one or more of the foregoing;
- d) Holding NFEs that are members of a nonfinancial 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);
- e) Start-up NFEs: The NFE is not yet operating a business and has no prior operating history 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 status after the date that is 24 months after the date of the initial organisation of the NFE;
- f) NFEs that are liquidating or emerging from bankruptcy: 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) Treasury centres that are members of a nonfinancial group: 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; or
- h) Non-profit NFEs: The NFE meets all of the following requirements:
 - 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
 - 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.

“Controlling Person(s)”

“Controlling Person(s)” means, with respect to an entity that is a legal person, the natural person(s) who exercises control over the entity. “Control” over an entity that is a legal person is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the entity, which is identified on the basis of ownership of more than 10% of the equity of the entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the entity will be the natural person(s) who exercises control of the entity through other means. Where no natural person is identified as exercising control of the entity through ownership interests or through other means, the Controlling Person(s) is deemed to be the natural person(s) who holds the position of senior managing official.

“Controlling Person(s)” means, with respect to a trust, (i) the settlor(s), the trustee(s), the protector(s) (if any), the enforcer(s) (if any), the beneficiary(ies) and/or class(es) of beneficiaries of the trust, regardless of whether any of them exercises control over the trust, and (ii) any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). “Controlling Person(s)” means, with respect to a legal arrangement (i.e., where the relevant entity is not a legal person) that is not a trust, the natural person(s) in equivalent or similar positions as Controlling Person(s) of a trust.

The term “Controlling Person(s)” should generally interpreted in a manner consistent with relevant Financial Action Task Force Recommendations on the term “beneficial owner”. Investors that are Passive NFEs (including Investment Entities located in a CRS Non-Participating Jurisdiction and managed by another Financial Institution) should consult their own advisors regarding any Controlling Person(s) they may have.

“Financial Institution”

The term “Financial Institution” means an “Investment Entity” (as defined below), a “Custodial Institution”, a “Depository Institution”, or a “Specified Insurance Company”. Please consider relevant local implementations of CRS for additional information that may be relevant to the term “Financial Institution”.

“Custodial Institution” means any entity that holds, as a substantial portion of its business, “Financial Assets” for the account of others. This is where the entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (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” means any entity that accepts deposits in the ordinary course of a banking or similar business.

“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 “Annuity Contract”.

“International Organisation”

The term “International Organisation” includes an intergovernmental organisation or supranational organisation (i) which is comprised primarily of governments; (2) which has in effect a headquarters (or substantially similar agreement) with the relevant jurisdiction, and (3) the income of which does not inure to the benefit of private persons. Certain other entities may qualify as “International Organisations”, which has a restrictive meaning under CRS that, for the avoidance of doubt, does not refer to an organisation merely located outside of the relevant jurisdiction.

“Investment Entity”

The term “Investment Entity” means one of two types of entities:

- a) The first type of “Investment Entity” is 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.
- b) The second type of “Investment Entity” is 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 the first type of Investment Entity or by a Custodial Institution, a Depository Institution or a Specified Insurance Company.

“Investment Entity located in a CRS Non-Participating Jurisdiction and managed by another Financial Institution”

The term “Investment Entity located in a CRS Non-Participating Jurisdiction and managed by another Financial Institution” means an entity that (i) is the second type of “Investment Entity” described in the definition above and (ii) is tax resident in a CRS Non-Participating Jurisdiction.

A “CRS Non-Participating Jurisdiction” means a jurisdiction which generally does not have an agreement in place pursuant to which it will provide to another jurisdiction(s) the information set out in Section I of the Common Reporting Standard within CRS. If an investor has questions about whether it is tax resident in a CRS Non-Participating Jurisdiction, it should consult its own tax advisor.

“Jurisdiction of Tax Residence” (or a reference to the jurisdiction(s) where an entity is a tax resident)

Generally, an entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including an applicable tax convention), it pays or should be paying tax therein by reason of its domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. If an entity is a dual resident entity, an entity that does not have a residence for tax purposes or a trust, special rules may apply. An investor that does not know its jurisdiction(s) of residence for tax purposes should consult its own advisor.

“NFE”

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

“Passive NFE”

A “Passive NFE” means: (i) an NFE that is not an Active NFE; or (ii) an Investment Entity located in a CRS Non-Participating Jurisdiction and managed by another Financial Institution.

“TIN” or “Taxpayer Identification Number”

The term “TIN” or “Taxpayer Identification Number” is a unique combination of letters and/or numbers assigned by a jurisdiction to an entity or an individual and used to identify the entity or individual for the purposes of tax filing or administration of the tax laws of such jurisdiction. Where certain jurisdictions do not issue TINs, they may utilize some other high integrity number with an equivalent level of identification (a functional equivalent), which should be provided where a TIN is requested on the Tax Certification.