

# Stock Holding Corporation of India Limited



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## CENTRAL KYC REGISTRY | Know Your Customer (KYC) Application Form | Legal Entity/ Other than Individuals

### Important Instructions:

- A) Fields marked with "\*" are mandatory fields.
- B) Tick '✓' wherever applicable.
- C) Please fill the date in DD-MM-YYYY format.
- D) Please fill the form in English and in BLOCK letters.
- E) KYC number of applicant is mandatory for update application.
- F) List of State / U.T code as per Indian Motor Vehicle Act, 1988 is available at the end.
- G) List of two character ISO 3166 country codes is available at the end.
- H) Please read section wise detailed guidelines / instructions at the end.
- I) For Particular section update, please tick ( ) in the box available before the section number and strike off the sections not required to be updated.

### For office use only

Application Type\*  New  Update

(To be filled by financial institution) KYC Number

(Mandatory for KYC update request)

### 1. ENTITY DETAILS\* (Please refer instruction A at the end)

Name\* \_\_\_\_\_

Entity Constitution Type\*  Others (Specify) \_\_\_\_\_ (Please refer instruction B at the end)

Date of Incorporation / Formation\*  DD -  MM -  YY  YY Date of Commencement of Business  DD -  MM -  YY  YY

Place of Incorporation / Formation\* \_\_\_\_\_ Country of Incorporation / Formation\* \_\_\_\_\_ TIN or Equivalent Issuing Country \_\_\_\_\_

PAN\* \_\_\_\_\_  Form 60 furnished

TIN / GST Registration Number

### 2. PROOF OF IDENTITY (PoI)\* (Please refer instruction B at the end)

- Officially valid document(s) in respect of person authorised to transact
- Certificate of Incorporation / Formation   Registration Certificate  Regn Certificate No. \_\_\_\_\_
- Memorandum and Articles of Association  Partnership Deed  Trust Deed
- Resolution of Board / Managing Committee  Power of attorney granted to its manager, officers or employees to transact on its behalf
- Activity Proof - 1 (For Sole Proprietorship Only)  Activity Proof - 2 (For Sole Proprietorship Only)

### 3. ADDRESS\* (Please see instruction C at the end)

#### 3.1 Registered Office Address / Place of Business\*

Proof of Address\*  Certificate of Incorporation / Formation  Registration Certificate  Other Document

Line 1\* \_\_\_\_\_

Line 2 \_\_\_\_\_

Line 3 \_\_\_\_\_ City / Town / Village\* \_\_\_\_\_

District\* \_\_\_\_\_ PIN / Post Code\* \_\_\_\_\_ State / U.T Code\* \_\_\_\_\_ ISO 3166 Country Code\* \_\_\_\_\_

#### 3.2 Local Address in India (If different from Above)\*

Line 1\* \_\_\_\_\_

Line 2 \_\_\_\_\_

Line 3 \_\_\_\_\_ City / Town / Village\* \_\_\_\_\_

District\* \_\_\_\_\_ PIN / Post Code\* \_\_\_\_\_ State / U.T Code\* \_\_\_\_\_ ISO 3166 Country Code\* \_\_\_\_\_

### 4. CONTACT DETAILS (All communications will be sent to Mobile number/ Email-ID provided" may be used) (Please refer instruction D at the end)

Tel. (Off) \_\_\_\_\_ FAX \_\_\_\_\_

Mobile \_\_\_\_\_ Email ID \_\_\_\_\_

Mobile \_\_\_\_\_ Email ID \_\_\_\_\_

### 5. NUMBER OF RELATED PERSONS

(Please refer instruction E at the end)

**6. REMARKS (If any)**

**7. APPLICANT DECLARATION (Please refer Instruction G at the end)**

- "I/We hereby declare that the KYC details furnished by me are true and correct to the best of my/our knowledge and belief and I/We undertake to inform you of any changes therein, immediately. In case any of the above information is found to be false or untrue or misleading or misrepresenting, I am/We are aware that I/We may be held liable for it.
- I/We hereby consent to receiving information from KRA & CKYCR through SMS / Email on the above registered number / Email address.
- I/We accord my/our voluntary consent for sharing/fetching/verifying my/our records maintained in Central KYC Registry and KYC Registration Agency.

[Signature / Thump Impression]

Signature / Thump Impression of Authorised Person(s)

Date :  -  -

Place:

**8. ATTESTATION / FOR OFFICE USE ONLY**

Documents Received  Certified Copies  Equivalent e-document

**KYC VERIFICATION CARRIED OUT BY**

Identity Verification  Done      Date  -  -

Emp. Name \_\_\_\_\_

Emp. Code \_\_\_\_\_

Emp. Designation \_\_\_\_\_

Emp. Branch \_\_\_\_\_

[Employee Signature]

**INSTITUTION DETAILS**

Name \_\_\_\_\_

Code \_\_\_\_\_

[Institution Stamp]

**A Clarification / Guidelines for filing Entity Details section**

**1 Entity Constitution Type**

A - Sole Proprietorship	H - Trust	O - Artificial Juridical Person
B - Partnership Firm	I - Liquidator	P - International Organisation or Agency /Foreign Embassy or Counselor Office etc.
C - HUF	J - Limited Liability Partnership	Q - Not Categorized
D - Private Limited Company	K - Artificial Liability Partnership	R - Others
E - Public Limited Company	L - Public Sector Banks	S - Foreign Portfolio Investors
F - Society	M - Central/State Government Department or Agency	
G - Association of Persons (AOP)/Body of Individuals (BOI)	N - Section 8 Companies (Companies Act, 2013)	

2 In case of companies and partnerships, PAN of the entity is mandatory. In case of other entities, FORM 60 may be obtained if PAN is not available.

**B Clarification / Guidelines for filling 'Proof of Identity [PoI] section**

- 1 Activity Proof - 1 and Activity Proof - 2 are applicable for accounts in case of proprietorship forms. Please refer to relevant instructions issued by the Reserve Bank of India in this regard.
- 2 Please refer to the relevant instructions issued by the regulator regarding applicable documents for the legal entity.
- 3 Certified copy of document of equivalent e-document or OVD obtained through Digital KYC process to be submitted.
- 4 'Equivalent e-document' means an electronic equivalent of a document, issued by the issuing authority of such document with its valid digital signature including documents issued to the digital locker account of the client as per rule 9 of the information Technology (Preservation and Retention of Information by Intermediaries Providing Digital Locker Facilities) Rules, 2016.
- 5 'Digital KYC process' has to be carried out as stipulated in the PML Rules, 2005.
- 6 KYC requirements for Foreign Portfolio Investors (FPIs) will be as specified by the concerned regulator from time to time.

**C Clarification / Guidelines for filling 'Proof of Address (PoA] section**

- 1 State / U.T Code and Pin / Post Code will not be mandatory for Overseas addresses.
- 2 Certified copy of document or equivalent e-document to be submitted.

**D Clarification / Guidelines for filling 'Contact Details' section**

- 1 Please mention two - digit country code and 10 digit mobile number (e.g. for Indian mobile number mention 91-9999999999).
- 2 Do not add '0' in the beginning of Mobile number.

**E Clarification / Guidelines for filling 'Related Person Details' section**

- 1 Personal Details
  - The name should match the name as mentioned in the Proof of Identity submitted, failing which the application is liable to be rejected.
- 2 Proof of Address [PoA]
  - PoA to be submitted only if the submitted Pol does not have an address or address as per Pol is invalid or not in force.
  - State / U.T code and Pin / Post Code will not be mandatory for Overseas addresses.
  - In case of deemed PoA such as utility bill, the document need not be uploaded on CKYCR
  - REs may use the Self Declaration check box where Aadhaar Authentication has been carried out successfully for a client and client wants to provide a current address, different from the address as per the identity information available in the Central Identities Data Repository.
- 3 If KYC number of Related Person is available, no other details except 'Person Type' and 'Name of the Related Person' are required.
- 4 Regulated Entity (RE) shall redact (first 8 digits) of the Aadhaar number from Aadhaar related data and documents such as proof of possession of Aadhaar, while uploading on CKYCR.

**F Provision for capturing signature of multiple authorised persons is to be made by the RE.**

**List of two – digit state / U.T codes as per Indian Motor Vehicle Act, 1988**

State / U.T	Code	State / U.T	Code	State / U.T	Code
Andaman & Nicobar	AN	Himachal Pradesh	HP	Pondicherry	PY
Andhra Pradesh	AP	Jammu & Kashmir	JK	Punjab	PB
Arunachal Pradesh	AR	Jharkhand	JH	Rajasthan	RJ
Assam	AS	Karnataka	KA	Sikkim	SK
Bihar	BR	Kerala	KL	Tamil Nadu	TN
Chandigarh	CH	Lakshadweep	LD	Telangana	TS
Chattisgarh	CG	Madhya Pradesh	MP	Tripura	TR
Dadra and Nagar Haveli	DN	Maharashtra	MH	Uttar Pradesh	UP
Daman & Diu	DD	Manipur	MN	Uttarakhand	UA
Delhi	DL	Meghalaya	ML	West Bengal	WB
Goa	GA	Mizoram	MZ	Other	XX
Gujarat	GJ	Nagaland	NL		
Haryana	HR	Orissa	OR		

**List of ISO 3166 two- digit Country Code**

Country	Country Code	Country	Country Code	Country	Country Code	Country	Country Code
Afghanistan	AF	Dominican Republic	DO	Libya	LY	Saint Pierre and Miquelon	PM
Aland Islands	AX	Ecuador	EC	Liechtenstein	LI	Saint Vincent and the Grenadines	VC
Albania	AL	Egypt	EG	Lithuania	LT	Samoa	WS
Algeria	DZ	El Salvador	SV	Luxembourg	LU	San Marino	SM
American Samoa	AS	Equatorial Guinea	GQ	Macao	MO	Sao Tome and Principe	ST
Andorra	AD	Eritrea	ER	Macedonia, the former Yugoslav Republic of	MK	Saudi Arabia	SA
Angola	AO	Estonia	EE	Madagascar	MG	Senegal	SN
Anguilla	AI	Ethiopia	ET	Malawi	MW	Serbia	RS
Antarctica	AQ	Falkland Islands (Malvinas)	FK	Malaysia	MY	Seychelles	SC
Antigua and Barbuda	AG	Faroe Islands	FO	Maldives	MV	Sierra Leone	SL
Argentina	AR	Fiji	FJ	Mali	ML	Singapore	SG
Armenia	AM	Finland	FI	Malta	MT	Sint Maarten (Dutch part)	SX
Aruba	AW	France	FR	Marshall Islands	MH	Slovakia	SK
Australia	AU	French Guiana	GF	Martinique	MQ	Slovenia	SI
Austria	AT	French Polynesia	PF	Mauritania	MR	Solomon Islands	SB
Azerbaijan	AZ	French Southern Territories	TF	Mauritius	MU	Somalia	SO
Bahamas	BS	Gabon	GA	Mayotte	YT	South Africa	ZA
Bahrain	BH	Gambia	GM	Mexico	MX	South Georgia and the South Sandwich Islands	GS
Bangladesh	BD	Georgia	GE	Micronesia, Federated States of	FM	South Sudan	SS
Barbados	BB	Germany	DE	Moldova, Republic of	MD	Spain	ES
Belarus	BY	Ghana	GH	Monaco	MC	Sri Lanka	LK
Belgium	BE	Gibraltar	GI	Mongolia	MN	Sudan	SD
Belize	BZ	Greece	GR	Montenegro	ME	Suriname	SR
Benin	BJ	Greenland	GL	Montserrat	MS	Svalbard and Jan Mayen	SJ
Bermuda	BM	Grenada	GD	Morocco	MA	Swaziland	SZ
Bhutan	BT	Guadeloupe	GP	Mozambique	MZ	Sweden	SE
Bolivia, Plurinational State of	BO	Guam	GU	Myanmar	MM	Switzerland	CH
Bonaire, Sint Eustatius and Saba	BQ	Guatemala	GT	Namibia	NA	Syrian Arab Republic	SY
Bosnia and Herzegovina	BA	Guernsey	GG	Nauru	NR	Taiwan, Province of China	TW
Botswana	BW	Guinea	GN	Nepal	NP	Tajikistan	TJ
Bouvet Island	BV	Guinea-Bissau	GW	Netherlands	NL	Tanzania, United Republic of	TZ
Brazil	BR	Guyana	GY	New Caledonia	NC	Thailand	TH
British Indian Ocean Territory	IO	Haiti	HT	New Zealand	NZ	Timor-Leste	TL
Brunei Darussalam	BN	Heard Island and McDonald Islands	HM	Nicaragua	NI	Togo	TG
Bulgaria	BG	Holy See (Vatican City State)	VA	Niger	NE	Tokelau	TK
Burkina Faso	BF	Honduras	HN	Nigeria	NG	Tonga	TO
Burundi	BI	Hong Kong	HK	Niue	NU	Trinidad and Tobago	TT
Cabo Verde	CV	Hungary	HU	Norfolk Island	NF	Tunisia	TN
Cambodia	KH	Iceland	IS	Northern Mariana Islands	MP	Turkey	TR
Cameroon	CM	India	IN	Norway	NO	Turkmenistan	TM
Canada	CA	Indonesia	ID	Oman	OM	Turks and Caicos Islands	TC
Cayman Islands	KY	Iran, Islamic Republic of	IR	Pakistan	PK	Tuvalu	TV
Central African Republic	CF	Iraq	IQ	Palau	PW	Uganda	UG
Chad	TD	Ireland	IE	Palestine, State of	PS	Ukraine	UA
Chile	CL	Isle of Man	IM	Panama	PA	United Arab Emirates	AE
China	CN	Israel	IL	Papua New Guinea	PG	United Kingdom	GB
Christmas Island	CX	Italy	IT	Paraguay	PY	United States	US
Cocos (Keeling) Islands	CC	Jamaica	JM	Peru	PE	United States Minor Outlying Islands	UM
Colombia	CO	Japan	JP	Philippines	PH	Uruguay	UY
Comoros	KM	Jersey	JE	Pitcairn	PN	Uzbekistan	UZ
Congo	CG	Jordan	JO	Poland	PL	Vanuatu	VU
Congo, the Democratic Republic of the	CD	Kazakhstan	KZ	Portugal	PT	Venezuela, Bolivarian Republic of	VE
Cook Islands	CK	Kenya	KE	Puerto Rico	PR	Viet Nam	VN
Costa Rica	CR	Kiribati	KI	Qatar	QA	Virgin Islands, British	VG
Cote d'Ivoire !Côte d'Ivoire	CI	Korea, Democratic People's Republic of	KP	Reunion !Réunion	RE	Virgin Islands, U.S.	VI
Croatia	HR	Korea, Republic of	KR	Romania	RO	Wallis and Futuna	WF
Cuba	CU	Kuwait	KW	Russian Federation	RU	Western Sahara	EH
Curacao !Curaçao	CW	Kyrgyzstan	KG	Rwanda	RW	Yemen	YE
Cyprus	CY	Lao People's Democratic Republic	LA	Saint Barthelemy !Saint Barthélemy	BL	Zambia	ZM
Czech Republic	CZ	Latvia	LV	Saint Helena, Ascension and Tristan da Cunha	SH	Zimbabwe	ZW
Denmark	DK	Lebanon	LB	Saint Kitts and Nevis	KN		
Djibouti	DJ	Lesotho	LS	Saint Lucia	LC		
Dominica	DM	Liberia	LR	Saint Martin (French part)	MF		

**FATCA / CRS FORM FOR LEGAL ENTITIES**  
**Entity Self-Certification**

**Instructions for completion**

The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income-tax Rules, 1962, which require Indian financial institutions to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our unit holders. In relevant cases, information will have to be reported to tax authorities/ appointed agencies. Towards compliance, we may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto.

Please note that you may receive more than one request for information if you have multiple relationships with us or our group entities. Therefore, it is important that you respond to our request, even if you believe you have already supplied any previously requested information.

If you have any questions about how to complete this form, please contact your tax advisor.

**Section I:**

**Entity Name:** \_\_\_\_\_

**Date of Incorporation** \_\_\_\_\_

**Country of Incorporation:** \_\_\_\_\_

**Permanent Address:**

\_\_\_\_\_

Number & Street	City/Town
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\_\_\_\_\_

State/Province/County	Post Code	Country
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**Mailing Address (If Different from above) :**

\_\_\_\_\_

Number & Street	City/Town
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\_\_\_\_\_

State/Province/County	Post Code	Country
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**Section II: U.S. or Non - U.S. persons**

Please tick and complete as appropriate.

- (a) The entity is a Specified U.S. Person and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows: \_\_\_\_\_
- (b) The entity is a Specified non-US Person and the entity's foreign identifying tax Number is as follows: \_\_\_\_\_
- (c) The entity is a Government body/International Organization/listed company on recognized stock exchange
- (d) The Substantial owners or controlling persons in the entity or chain of ownership are resident for tax purpose in any country outside India or not an Indian citizen.

### Section III: FATCA & CRS Declaration of Tax Residency

1. Is the "Entity" a Tax resident of any country other than India

- Yes. If Yes, please fill the details in below mentioned table,  
 No. If No, please skip the below mentioned table and go to Section IV,

Country/Countries of Residence	Tax Reference Number Type	Tax Reference Number

\* In case Tax Identification/reference Number is not available, kindly provide its functional equivalent.

\*\* In case Tax Identification/reference Number or its functional equivalent is not available, please provide Company Identification number or Global Intermediary Identification Number or GIIN, etc.

**Complete Section 4 and proceed to Section 5: Declaration and Undertakings.**

### Section IV: Entity FATCA & CRS Classification

- If you are a Registered Financial Institution, please tick one of the below categories, and provide your FATCA GIIN as below:

(a) \_\_\_\_\_ Registered Deemed Compliant Foreign Financial Institution

(b) \_\_\_\_\_ Participating Foreign Financial Institution

Please provide your Global Intermediary Identification number (GIIN): \_\_\_\_\_

- If you are a **Financial Institution but unable to provide a GIIN**, please tick one of the below reasons:

(a) \_\_\_\_\_ The Entity is a Financial Institution and has not yet obtained a GIIN but intends to do so, if required.

(b) \_\_\_\_\_ The Entity is a Sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name: \_\_\_\_\_

Sponsoring Entity's GIIN: \_\_\_\_\_

(c) \_\_\_\_\_ The Entity is a Trustee Documented Trust. Please provide your Trustee's name and GIIN.

Trustee's Name: \_\_\_\_\_

Trustee's GIIN: \_\_\_\_\_

d) \_\_\_\_\_ The Entity is a Certified Deemed Compliant, or otherwise Non-Reporting, Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution). Indicate exemption:

\_\_\_\_\_

(e) \_\_\_\_\_ The Entity is an Excepted Foreign Financial Institution. Indicate exemption: \_\_\_\_\_

(f) \_\_\_\_\_ The Entity is a Non-Participating Foreign Financial Institution

(g) \_\_\_\_\_ The Entity is a US Financial Institution

(h) \_\_\_\_\_ The Entity is an Owner-Documented FI with specified US owners

- If you are not a Foreign Financial Institution, please confirm the Entity's FATCA & CRS status below:
  - (a) \_\_\_\_ The Entity is an **Exempt Beneficial Owner** Indicate status:
  - (b) \_\_\_\_ The Entity is an **Active Non-Financial Foreign Entity** (including an Excepted NFFE)
  - (c) \_\_\_\_ **Direct Reporting Non-Financial Foreign Entity** (Choose this if any entity has registered itself for direct reporting for FATCA)
  - (d) \_\_\_\_ The Entity is a **Passive Non-Financial Foreign Entity \* Controlling Person Mandatory**

**Controlling person details**

Please complete table below providing details of **Controlling Persons** if any) Mandatory for PNFEE\*

Full Name	DOB	Occupation And Occupation Type	Full Residence Address	Details of controlling person's beneficial interest*	Country(ies)of tax residence	Tax Reference Type and Number

**\*Natural persons that are Controlling Persons should also complete the Individual Self-Certification**

**Section V: Declaration**

- (i) Under penalty of perjury, I/we certify that:
  - 1. The number shown on this form is the correct taxpayer identification number of the applicant, and
  - 2. The applicant is (i) an applicant taxable as a US person under the laws of the United States of America ("U.S.") or any state or political subdivision thereof or therein, including the District of Columbia or any other states of the U.S., (ii) an estate the income of which is subject to U.S. federal income tax regardless of the source thereof, or
  - 3. The applicant is an applicant taxable as a tax resident under the laws of country outside India.
- (ii) I/We understand that the Bank is relying on this information for the purpose of determining the status of the applicant named above in compliance with CRS/FATCA. The Bank is not able to offer any tax advice on CRS or FATCA or its impact on the applicant. I/we shall seek advice from professional tax advisor for any tax questions.
- (iii) I/We agree to submit a new form within 30 days if any information or certification on this form gets changed.
- (iv) I/ We agree as may be required by /Regulatory authorities, bank shall be required to comply to report, reportable details to CDBT or close or suspend my account.
- (v) I/We certify that I/we provide the information on this form and to the best of my/our knowledge and belief the certification is true, correct and complete including the tax payer identification number of the applicant.

I agree to notify [insert name of financial institution] immediately in the event the information in the self certification changes.

Signed by (please print name): \_\_\_\_\_

On behalf of (organization name): \_\_\_\_\_

Position (in organization): \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

The term "Tax Regulations" refers to regulations created to enable automatic exchange of information and include FATCA, various Agreements to Improve International Tax Compliance entered into between India and OECD Common Reporting Standard for Automatic Exchange of Financial Account Information. (Section 285BA of the Indian Income Tax Act, 1961 and Rules 114F, 114G & 114 H of the Income Tax (11th Amendment) Rules, 2015.

<sup>1</sup> A Passive Non-Financial Entity will be required to submit individual tax residence self-certifications for each of its Controlling Persons

<sup>2</sup> Means the natural persons who exercise control over an Entity. For companies and similar legal persons, it depends on the ownership structure of the company and will include any person owning 25% or more of the company (or legal person). For trusts and other similar legal arrangements, it will include the settlor, the trustee(s), the protector (if any), the beneficiaries, and any other natural person exercising ultimate effective control over the trust.

## Form Definitions

<p><b>Active Non-Financial Entity</b></p>	<p>Means any Non-Financial Foreign Entity that meets any of the criteria indicated below: (i) less than fifty per cent of the entity's gross income for the preceding financial year is passive income and less than fifty per cent of the assets held by the entity during the preceding financial year are assets that produce or are held for the production of passive income; or (ii) the stock of the entity is regularly traded on an established securities market or the non-financial entity is a related entity of an entity, the stock of which is regularly traded on an established securities market. Explanation.- For the purpose of this sub-clause, an established securities market means an exchange that is recognised and supervised by a Governmental authority in which the securities market is located and that has a meaningful annual value of shares traded on the exchange; (iii) the entity is a Governmental entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of these entities; or iv) substantially all of the activities of the entity 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: Provided that an entity shall not qualify for this status if it functions 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; or (v) the entity 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 entity shall not qualify for this exception after the date that is twenty four months after the date of the initial organisation of the entity; or (vi) the entity was not a financial institution in the past five years, and is in the process of liquidating its assets or is reorganising with intent to continue or recommence operations in a business other than that of a financial institution; or (vii) the entity primarily engages in financing and hedging transactions with, or for, related entities which are not financial institutions, and does not provide financing or hedging services to any entity which 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 (viii) the entity fulfils all of the following requirements, namely:- (a) it is established and operated in India exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in India 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; (b) it is exempt from income-tax in India; (c) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets; (d) the applicable laws of the entity's country or territory of residence or the entity's formation documents do not permit any income or assets of the entity 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 entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and (e) the applicable laws of the entity's country or territory of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets must be distributed to a Governmental entity or other nonprofit organization, or escheat to the Government of the entity's country or territory of residence or any political sub-division thereof. Explanation.- For the purpose of this sub-clause, the following shall be treated as fulfilling the criteria provided in the said sub-clause, namely:- (I) an Investor Protection Fund referred to in clause (23EA); (II) a Credit Guarantee Fund Trust for Small Industries referred to in clause 23EB; and (III) an Investor Protection Fund referred to in clause (23EC), of section 10 of the Act;</p>
<p><b>Controlling Person</b></p>	<p>means the natural person who exercises control over an entity and includes a beneficial owner as determined under sub-rule (3) of rule 9 of the Prevention of Money-laundering (Maintenance of Records) Rules, 2005. In the case of a trust, the controlling person means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, the said expression means the person in equivalent or similar position;</p>



<b>Deemed Compliant Financial Institution</b>	<p>A Financial Institution that is one of the following: (A) Financial Institution with a Local Client Base, (B) Local Bank, (C) Financial Institution with Only Low-Value Accounts, (D) Sponsored Investment Entity and Controlled Foreign Corporation, (E) Sponsored, Closely Held Investment Vehicle, (F) Restricted Fund, (G) Non Profit Organisations, (H) Limited Life Debt Investment Entities, (I) Non-reporting members of a group of related participating financial institutions, (J) Qualified credit card issuers, (K) An Investment Entity established in India that is regulated as a collective investment vehicle, provided that all of the interests in the collective investment vehicle are held by or through one or more exempt beneficial owners, or (L) Special Rules Applying to Investment Entities.</p> <p>Please refer to Annex II of the Intergovernmental Agreement between the United states of American and India for more details.</p>
<b>Exempt Beneficial Owner</b>	<p>An Entity that is one of the following: (A) Central Bank, (B) International Organisation, (C) Retirement, (D) Investment Entity Wholly Owned by Exempt Beneficial Owners, (E) Government Entity. Please find a full definition of Exempt Beneficial Owners in paragraph II of Annex II of the Intergovernmental Agreement between the United States of American and India.</p>
<b>Financial Institution</b>	<p>A Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined u/114F(3) of Income-tax (11th Amendment) Rules, 2015.</p>
<b>Global Intermediary Identification Number</b>	<p>GIIN means the Global Intermediary Identification Number which is a 19-character identification number in the format XXXXXX.XXXXX.XX.XXX assigned to the reporting entity by USA</p>
<b>Intergovernmental Agreement</b>	<p>The Intergovernmental Agreement between the United States of America and India and information about it can be found by searching "FATCA" on the income tax website:</p>
<b>Non-Participating Financial Institution</b>	<p>means a financial institution defined in clause (r) of Article 1 of the agreement between the Government of the Republic of India and the Government of the United States of America to improve international tax compliance and to implement Foreign Account Tax Compliance Act of the United States of America (herein after referred to as the FATCA agreement), but does not include,- (a) an Indian financial institution; or (b) other jurisdiction, being a jurisdiction that has in effect an agreement with the United States of America to facilitate the implementation of Foreign Account Tax Compliance Act (herein after referred to as other partner jurisdiction), financial institution, other than a financial institution treated as a non-participating financial institution pursuant to sub-paragraph (b) of paragraph 2 of Article 5 of the FATCA agreement or the corresponding provision in an agreement between the United States of America and other partner jurisdiction;</p>
<b>Passive Non-Financial Entity</b>	<p>means,-  (i) any non-financial entity which is not an active non-financial entity; or  (ii) an investment entity described in sub-clause (B) of clause (c) of the Explanation to clause (3); or  (iii) a withholding foreign partnership or withholding foreign trust.</p>
<b>Non-Reporting Financial Institution</b>	<p>means any financial institution that is,-</p> <p>(a) a Governmental entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a specified insurance company, custodial institution, or depository institution;</p> <p>(b) a Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; or a Pension Fund of a Governmental entity, International Organization or Central Bank;</p> <p>(c) a non-public fund of the armed forces, Employees' State Insurance Fund, a gratuity fund or a provident fund;</p> <p>(d) an entity that is an Indian financial institution only because it is an investment entity, provided that each direct holder of an equity interest in the entity is a financial institution referred to in sub-clauses (a) to (c), and each direct holder of a debt interest in such entity is either a depository institution (with respect to a loan made to such entity) or a financial institution referred to in sub-clauses (a) to (c);</p> <p>(e) a qualified credit card issuer;</p> <p>(f) an investment entity established in India that is a financial institution only because it,-  (I) renders investment advice to, and acts on behalf of; or  (II) manages portfolios for, and acts on behalf of; or  (III) executes trades on behalf of, a customer for the purposes of investing, managing, or administering funds or securities deposited in the name of the customer with a financial institution other than a non-participating financial institution;</p> <p>(g) an exempt collective investment vehicle;</p> <p>(h) a trust established under any law for the time being in force to the extent that the trustee of the trust is a reporting financial institution and reports all information required to be reported under rule 114G with respect to all reportable accounts of the trust;</p>

	<p>(i) a financial institution with a local client base;</p> <p>(j) a local bank;</p> <p>(k) a financial institution with only low-value accounts;</p> <p>(l) sponsored investment entity and controlled foreign corporation, in case of any U.S. reportable account; or</p> <p>(m) sponsored closely held investment vehicle, in case of any U.S. reportable account.</p> <p>Explanation.- For the purpose of this clause,-</p> <p>(A) "Governmental entity" means the Government of a country or territory, any political subdivision of a country or territory (including a state, province, county, or municipality), or any wholly owned agency or instrumentality or controlled entity of a country or territory or of any one or more of the foregoing (where each is also a "Governmental entity") and includes the integral parts, controlled entities, and political subdivisions of such country or territory.</p> <p>Explanation.- For the purpose of clause (A),-</p> <p>(i) an "integral part" of a country or territory means any person, organisation, agency, bureau, fund, instrumentality, or other body, by whatever name called, that constitutes a governing authority of a country or territory and the net earnings of the governing authority must be credited to its own account or to other accounts of the country or territory, with no portion inuring to the benefit of any private person: Provided that an integral part does not include any individual who is a sovereign, official, or administrator acting in a private or personal capacity: Provided further that the income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a Governmental programme, and the programme activities are performed for the general public with respect to the common welfare or relate to the administration of a Department of Government: Provided also that income is considered to inure to the benefit of private persons if the income is derived from the Governmental entity engaged in a commercial business, such as a commercial banking business, which provides financial services to private persons;</p> <p>(ii) a controlled entity means an entity that is separate in form from the country or territory or that otherwise constitutes a separate juridical entity: Provided that-</p> <p>a) the entity is wholly owned and controlled by one or more Governmental entities directly or through one or more controlled entities;</p> <p>(b) the entity's net earnings are credited to its own account or to the accounts of one or more Governmental entities, with no portion of its income inuring to the benefit of any private person; and</p> <p>(c) the entity's assets vest in one or more Governmental entities upon dissolution: Provided further that the income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a Governmental programme, and the programme activities are performed for the general public with respect to the common welfare or relate to the administration of a Department of Government: Provided also that income is considered to inure to the benefit of private persons if the income is derived from Governmental entity engaged in a commercial business, such as a commercial banking business, which provides financial services to private persons;</p>
<b>Specified U.S. Person</b>	means a U.S. Person, other than the persons referred to in sub-clauses (i) to (xiii) of clause (ff) of Article 1 of the FATCA agreement
<b>U.S. Person</b>	<p>Means:</p> <p>(a) an individual, being a citizen or resident of the United States of America ;</p> <p>(b) a partnership or corporation organized in the United States of America or under the laws of the United States of America or any State thereof;</p> <p>© a trust if,-</p> <p>i) a court within the United States of America would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust; and</p> <p>(ii) one or more U.S. persons have the authority to control all substantial decisions of the trust; or</p> <p>(d) an estate of a decedent who was a citizen or resident of the United States of America;</p>
<b>Owner Documented FFI</b>	<p>An Owner-Documented FFI</p> <p>Does not act as an intermediary;</p> <p>Does not accept deposits in the ordinary course of a banking or similar business;</p> <p>Does not hold, as a substantial portion of its business, financial assets for the account of others; Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and</p>

	<p>Does not maintain a financial account for any nonparticipating FFI. Has provided, or will provide, an FFI owner reporting statement that contains: The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons); The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a debt interest in the owner documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); and Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.</p> <p>OR the OD-FFI has provided, or will provide, an auditor's letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in §1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W9, with applicable waivers.</p> <p>OR there is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.</p>
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**Declaration Form of Ultimate Beneficial Ownership [UBO] /  
Controlling Persons**

I: Investor details:

Investor Name											
PAN (Mandatory)											

**II: Category**

Our company is a Listed Company on a recognized stock exchange in India / Subsidiary of a or Controlled by a Listed Company *[If this category is selected, no need to provide UBO details].*

Name of the Stock Exchange where it is listed. \_\_\_\_\_

Security ISIN \_\_\_\_\_

Name of the Listed Company (applicable if the investor is subsidiary/associate): \_\_\_\_\_

Unlisted Company     Partnership Firm / LLP     Unincorporated association / body of individuals

Public Charitable Trust     Private Trust     Religious Trust     Trust created by a Will.

Others *[please specify]* \_\_\_\_\_

**Ultimate Beneficiary Owner (UBO) / Controlling Person(s) / Senior Managing Official details.**

**Does your company/entity have any individual person(s) who holds direct / indirect controlling ownership above the prescribed threshold limit? #  Yes                       No**

If 'YES' - We hereby declare that the following individual person holds directly / indirectly controlling ownership in our entity above the prescribed threshold limit. Details of such individual(s) are given below.

If 'NO' - declare that no individual person (directly / indirectly) holds controlling ownership in our entity above the prescribed threshold limit. Details of the individual who holds the position of Senior Managing Official (SMO) are provided below.

	UBO-1 / Senior Managing Official (SMO)	UBO-2	UBO-3
Name of the UBO / SMO#.			
UBO / SMO PAN#. <small>For Foreign National, TIN to be provided]</small>			
UBO / SMO Country of Tax			

Residency#.			
UBO / SMO Taxpayer Identification Number / Equivalent ID Number#.			
UBO / SMO Identity Type			
UBO / SMO Place & Country of Birth#	Place of Birth _____ Country of Birth _____	Place of Birth _____ Country of Birth _____	Place of Birth _____ Country of Birth _____
UBO / SMO Nationality			
UBO / SMO Date of Birth [dd-mmm-yyyy] #			
UBO / SMO PEP#	PEP. <input type="checkbox"/> Related to PEP. <input type="checkbox"/> Not a PEP. <input type="checkbox"/>	PEP. <input type="checkbox"/> Related to PEP. <input type="checkbox"/> Not a PEP. <input type="checkbox"/>	PEP. <input type="checkbox"/> Related to PEP. <input type="checkbox"/> Not a PEP. <input type="checkbox"/>
UBO / SMO Address Type	Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered Office. <input type="checkbox"/>	Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered Office. <input type="checkbox"/>	Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered Office. <input type="checkbox"/>
UBO / SMO Occupation	Public Service <input type="checkbox"/> Private Service <input type="checkbox"/> Business <input type="checkbox"/> Others <input type="checkbox"/>	Public Service <input type="checkbox"/> Private Service <input type="checkbox"/> Business <input type="checkbox"/> Others <input type="checkbox"/>	Public Service <input type="checkbox"/> Private Service <input type="checkbox"/> Business <input type="checkbox"/> Others <input type="checkbox"/>
SMO Designation#			
UBO / SMO KYC Complied**. <small>If not complied, please complete KYC process independently and then submit the proof.</small>	Please attach the KYC acknowledgement.	Please attach the KYC acknowledgement.	Please attach the KYC acknowledgement.

# Mandatory column.

\*\* In case of Foreign Nationals, who are not KYC complied, they need to attach the ID proof in English along with the Nationality proof, Address proof again in English. If the documentary proof is in Foreign Language, it should be translated in English and should be attested by Indian Embassy of that country.

Note: If the given columns are not sufficient, required information in the given format can be enclosed as additional sheet(s) duly signed by Authorized Signatory.

Participating Mutual Fund(s) / RTA may call for additional information/documentation wherever required or if the given information is not clear / incomplete / correct and valid declaration should be submitted again with all the required information.

**Declaration**

I/We acknowledge and confirm that the information provided above is true and correct to the best of my/our knowledge and belief. In case any of the above specified information is found to be false, untrue, misleading, or misrepresenting, I/We am/are aware that I/We may be liable for it including any penalty levied by the statutory/legal/regulatory authority. I/ We hereby confirm the above beneficial interest after perusing all applicable shareholding pattern and MF/RTA/other registered intermediaries can make reliance on the same. I/We hereby authorize you [RTA/Fund/AMC/Other participating entities] to disclose, share, rely, remit in any form, mode or manner, all / any of the information provided by me, including all changes, updates to such information as and when provided by me to any of the Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India wherever it is legally required and other investigation agencies without any obligation of advising me/us of the same. Further, I/We authorize to share the given information to other SEBI Registered Intermediaries /or any regulated intermediaries registered with SEBI / RBI / IRDA / PFRDA to facilitate single submission / update & for other relevant purposes. I/We also undertake to keep you informed in writing about any changes / modification to the above information in future within 30 days of such changes and undertake to provide any other additional information as may be required at your / Fund's end or by domestic or overseas regulators/ tax authorities.

Signature with relevant seal:

<p style="text-align: center;">Authorized Signatory</p> <p>Name:</p> <p>Designation:</p>	<p style="text-align: center;">Authorized Signatory</p> <p>Name:</p> <p>Designation:</p>	<p style="text-align: center;">Authorized Signatory</p> <p>Name:</p> <p>Designation:</p>
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Place: \_\_\_\_\_

Date: \_\_/ \_\_/ \_\_\_\_

## Instructions on Controlling Persons / Ultimate Beneficial Owner

As per PMLA guidelines and relevant SEBI circulars issued from time to time, non-individuals and trusts are required to provide details of controlling persons [CP] / ultimate beneficiary owner [UBO] and submit appropriate proof of identity of such CPs/ UBOs. The beneficial owner has been defined in the circular as the natural person or persons, who ultimately own, control or influence a client and/or persons on whose behalf a transaction is being conducted and includes a person who exercises ultimate effective control over a legal person or arrangement.

### **A. For Investors other than individuals or trusts:**

- (i) The identity of the natural person, who, whether acting alone or together, or through one or more juridical person, exercises control through ownership or who ultimately has a controlling ownership interest. Controlling ownership interest means ownership of/entitlement to:
  - more than 10% of shares or capital or profits of the juridical person, where the juridical person is a company.
  - more than 10% of the capital or profits of the juridical person, where the juridical person is a partnership or or who exercises control through other means.”For the purpose of this clause, “Control” shall include the right to control the management or policy decision.
  - more than 15% of the property or capital or profits of the juridical person, where the juridical person is an unincorporated association or body of individuals.
- (ii) In cases where there exists doubt under clause (i) above as to whether the person with the controlling ownership interest is the beneficial owner or where no natural person exerts control through ownership interests, the identity of the natural person exercising control over the juridical person through other means like through voting rights, agreement, arrangements or in any other manner.
- (iii) Where no natural person is identified under clauses (i) or (ii) above, the identity of the relevant natural person who holds the position of senior managing official.

### **B. For Investors which is a trust:**

The identity of the settler of the trust, the trustee, the protector, the beneficiaries with 10% or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

Provided that in case of a trust, the reporting entity shall ensure that trustees disclose their status at the time of commencement of an account-based relationship or when carrying out transactions as specified in clause (b) of sub-rule (1) rule 9.

### **C. Exemption in case of listed companies / foreign investors**

The client or the owner of the controlling interest is a company listed on a stock exchange or is a majority-owned subsidiary of such a company, there is no need for identification and verification of the identity of any shareholder or beneficial owner of such companies and hence exempted from UBO declaration provided other requisite information is provided. Intermediaries dealing with foreign investors' viz., Foreign Institutional Investors, Sub Accounts and Qualified Foreign Investors, may be guided by the clarifications issued vide SEBI circular CIR/MIRSD/11/2012 dated September 5, 2012 and other circulars issued from time to time, for the purposes of identification of beneficial ownership of the client.

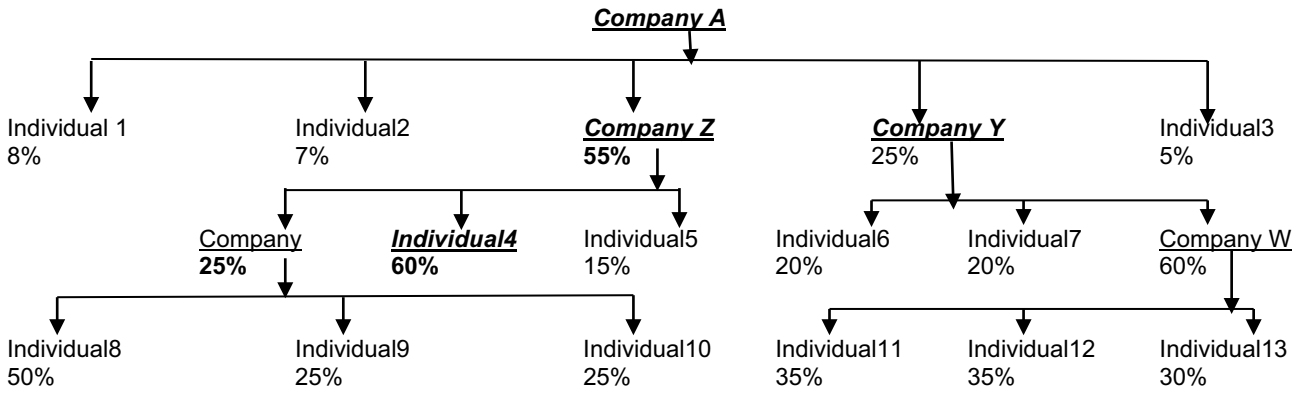
### **D. KYC requirements**

Beneficial Owner(s) / Senior Managing Official (SMO) is/are required to comply with the prescribed KYC process as stipulated by SEBI from time to time with any one of the KRA & submit the same to AMC. KYC acknowledgement proof is to be submitted for all the UBO(s) / SMO(s).

In case of Foreign Nationals, who are not KYC complied, they need to attach the ID proof in English along with the Nationality proof, Address proof again in English. If the documentary proof is in Foreign Language, it should be translated in English and should be attested by Indian Embassy of that country.

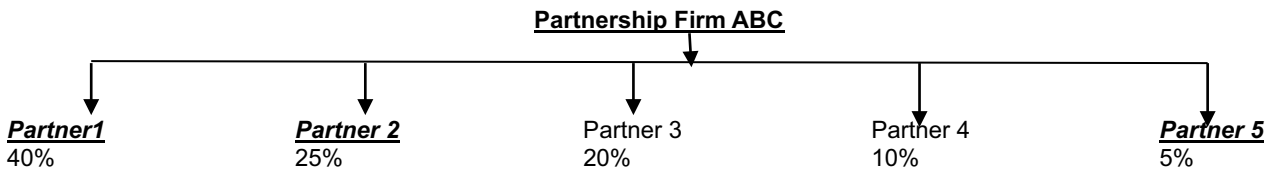
**Sample Illustrations for ascertaining beneficial ownership:**

**Illustration No. 1 – Company A**



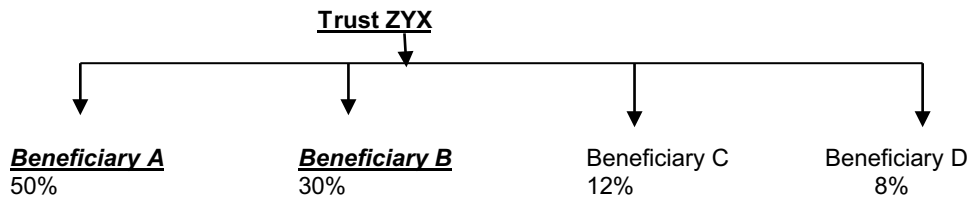
For Applicant A, Individual 4 is considered as UBO as it holds effective ownership of 33% in Company A. Hence details of Individual 4 must be provided with KYC proof, Shareholding pattern of Company A, Z & Y to be provided along with details of persons of Company Y who are senior managing officials and those exercising control.

**Illustration No. 2 – Partner ABC**



For Partnership Firm ABC, Partners 1, 2, 3 and 4 are considered as UBO as each of them holds  $\geq 10\%$  of capital. KYC proof of these partners needs to be submitted including shareholding.

**Illustration No. 3 – Trustee ZYX**



For Trust ZYX, Beneficiaries A, B and C are considered as UBO as they are entitled to get benefitted for  $\geq 10\%$  of funds used. KYC proof for these beneficiaries needs to be submitted. Additionally, if they have nominated any person or group of persons as Settlor of Trust / Protector of Trust, relevant information to be provided along with the proof indicated.