

## CONTROLLING PERSON SELF-CERTIFICATION FORM



The Great Eastern Life Assurance Company Limited (“GE”) is collecting information regarding the tax residency status of each Account Holder in order to comply with the Singapore Income Tax Act 1947 and related regulations including the Income Tax (International Tax Compliance Agreements) Common Reporting Standard) Regulations 2016 (collectively, the “Singapore Laws on International Tax Compliance”). The Singapore Laws on International Tax Compliance implement the standard for automatic exchange of financial account information in tax matters developed by the Organisation for Economic Co-operation and Development (“OECD”), commonly known as the Common Reporting Standard.

Pursuant to the Singapore Laws on International Tax Compliance, GE may be legally obliged to share the information provided by an Account Holder and other financial information with respect to the Financial Accounts of an Account Holder with the Inland Revenue Authority of Singapore (“IRAS”). IRAS may exchange such information with the tax authorities of another jurisdiction pursuant to an intergovernmental agreement to exchange Financial Account information.

Each jurisdiction has its own rules for defining tax residence. If you have any questions on how to determine your tax residency status or complete this form, you should consult your tax adviser or the information at the OECD automatic exchange of information portal (<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>). GE will not be in a position to provide assistance beyond the information contained within the instructions set out here.

### **INSTRUCTIONS** (Please read these instructions before completing the form)

- Capitalized terms used in this form are defined in the Appendix.
- This form will remain valid unless there is a change in circumstances relating to information, such as the Controlling Person’s tax status or other mandatory field information that makes this form incorrect or incomplete. In that case, you must notify us and provide an updated self-certification.
- This form is only applicable for Controlling Persons of an Account Holder who is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.
- Do not use this form if:
  - You are an individual Account Holder, sole trader or sole proprietor. Please complete the “Individual Self-Certification Form”.
  - You need to self-certify on behalf of an Entity Account Holder. Please complete the “Entity Self-Certification Form”.
- For joint or multiple Controlling Persons, use a separate form for each Controlling Person.
- If you are a U.S. citizen or U.S. tax resident under U.S. law, you should indicate that the Account Holder is a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form.
- If you’re filling in this form on behalf of a Controlling Person, please tell us in what capacity you’re signing in Part 5. For example: you may be the Passive NFE Account Holder, or completing the form under a power of attorney.

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### Important Notes

1. To ensure we have up-to-date information about you, where the declared information is not reflected in our records, we will update the information that you have declared accordingly.
2. Please ensure all fields are completed and we may reach out to you when applicable.
3. Kindly note that supporting documents would be required for the fields marked with an asterisk (\*)

|                                     |  |
|-------------------------------------|--|
| <b>Legal Name of Entity/Branch:</b> |  |
| <b>Policy Number:</b>               | (Please provide one policy number for reference) |

## PART 1 – PARTICULARS OF CONTROLLING PERSON

|   |  |         |                                 |
|---|--|---------|---------------------------------|
| <b>A. Personal Particulars of Controlling Person*</b> |  |         |                                 |
| Full Name (per Identification):                       |  |         |                                 |
| Date of Birth (dd/mm/yyyy):                           |  | Gender: | <input type="checkbox"/> Female |
| Nationality:  |  |         | <input type="checkbox"/> Male   |
| Identification No.:                                   |  |         |                                 |
| Relationship with Entity:                             |  |         |                                 |

\* Please attach a clear copy of your identity card (both front and back), passport or work permit

|  |  |                       |  |
|--|--|-----------------------|--|
| <b>B. Current Residence Address</b>  |  |                       |  |
| Line 1 (e.g. House/Apt/Suite Name, Number, Street, if any):*                               |  |                       |  |
| Line 2 (e.g. Town/City/Province/County/State):*  |  |                       |  |
| Country:*  |  | Postal Code /ZIP Code |  |
| If your mailing address is different from your residential address, please provide reason: |  |                       |  |

\* Please attach one of the following supporting documents if the Residence Address indicated above is different from our records

- Copy of Identification card with your new address (both front and back)
- Government Agency Letter (e.g. CPF Board, HDB, IRAS, LTA etc.)
- Utility Bill or Telephone Bill
- Bank Statement / Rental Agreement

|   |                             |                        |  |
|---|-----------------------------|------------------------|--|
| <b>C. Mailing Address (if different from the Residence Address stated in the above Section B)</b>   |                             |                        |  |
| *Please note that this address would be updated for all your policies. Kindly indicate here if you wish to update this address for specific policy(ies) only (please tick): |                             |                        |  |
| <input type="checkbox"/>  | For these policy(ies) only: |                        |  |
| Line 1 (e.g. House/Apt/Suite Name, Number, Street):   |                             |                        |  |
| Line 2 (e.g. Town/City/Province/County/State):  |                             |                        |  |
| Country:  |                             | Postal Code /ZIP Code: |  |

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| <b>D. Contact information</b> |                |                  |
|-------------------------------|----------------|------------------|
| Mobile No.:                   | (Country Code) | (Contact number) |
| Home No.:                     | (Country Code) | (Contact number) |
| Office No.:                   | (Country Code) | (Contact number) |

## PART 2 – COUNTRY/JURISDICTION OF RESIDENCE FOR TAX PURPOSES AND RELATED TAXPAYER IDENTIFICATION NUMBER OR FUNCTIONAL EQUIVALENT (“TIN”) (see Appendix for definition)

### Are you currently solely a tax resident of Singapore?

- YES, I'm currently only tax resident in Singapore and do not have a foreign tax residency. My Singapore TIN is:

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

(Singapore TIN is your NRIC/ FIN)

- NO, I'm currently tax resident in the following list of countries/jurisdictions (include Singapore, if applicable):

| Country of Tax Residence | TIN | If TIN is not available, please indicate Reason A, B or C (refer to Table below) | If Reason Code B has been selected, please indicate why TIN is not available |
|--------------------------|-----|--|--|
|                          |     | A / B / C  |  |
|                          |     | A / B / C  |  |
|                          |     | A / B / C  |  |
|                          |     | A / B / C  |  |

Please duplicate this page if you are a tax resident in more than four countries/jurisdictions.

| Reason Code | Description   |
|-------------|---|
| A           | The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents  |
| B           | The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the above table if you have selected this reason) |
| C           | No TIN is required. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction                 |

Please refer to OECD website for more information on Tax Residency:

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

## PART 3 – COUNTRY OF ADDRESS OR TELEPHONE NUMBER OUTSIDE COUNTRY OF TAX RESIDENCY (where applicable)

Please help us to understand why your country of address or telephone number differs from the country of tax residency.

| Reason   | ✓ |
|--|---|
| 1. Student at an educational institution in the country of residential/ mailing address/ telephone numbers                                       |   |
| 2. Working in the country of residential/ mailing address/ telephone numbers for less than 6 months  |   |
| 3. On an educational or cultural exchange visitor program in the country of residential/mailing address/telephone numbers for less than 6 months |   |

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|   |  |
|---|--|
| 4. Regular travel between jurisdictions for work and home |  |
| 5. Others – Please state:                                 |  |

\*Please also provide either your national identity card, passport or other government issued identity document of the country(s) you are tax resident of.

**PART 4 – NAME OF LEGAL ENTITY & TYPE OF CONTROLLING PERSON\***

**(A) Legal name of the relevant Entity Account Holder(s) of which you are a Controlling Person:**

\_\_\_\_\_

**(B) Entity Unique/ Business Registration No.:**

\_\_\_\_\_

**(C) Please provide the Type of Controlling Person by ticking the appropriate box.**

| ✓ | Type of Controlling Person   |
|---|--|
|   | a. Controlling Person of a legal person – <b>control by ownership</b>                    |
|   | b. Controlling Person of a legal person – <b>control by other means</b>                  |
|   | c. Controlling Person of a legal person – <b>senior managing official</b>                |
|   | d. Controlling Person of a trust – <b>settlor</b>  |
|   | e. Controlling Person of a trust – <b>trustee</b>  |
|   | f. Controlling Person of a trust – <b>protector</b>                                      |
|   | g. Controlling Person of a trust – <b>beneficiary</b>                                    |
|   | h. Controlling Person of a trust – <b>other</b>  |
|   | i. Controlling Person of a legal arrangement (non-trust) – <b>settlor-equivalent</b>     |
|   | j. Controlling Person of a legal arrangement (non-trust) – <b>trustee-equivalent</b>     |
|   | k. Controlling Person of a legal arrangement (non-trust) – <b>protector-equivalent</b>   |
|   | l. Controlling Person of a legal arrangement (non-trust) – <b>beneficiary-equivalent</b> |
|   | m. Controlling Person of a legal arrangement (non-trust) – <b>other-equivalent</b>       |

**(D) Are you a Controlling Person for more than one Entity (client of Great Eastern only)?**

- Yes. I am a Controlling Person for \_\_\_\_\_ Entities (client of Great Eastern only).  
(Please duplicate this page and provide the relevant information.)
- No. I am a Controlling Person for the abovementioned Entity only.

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### PART 5 – DECLARATION AND SIGNATURE

I certify that I am the Controlling Person, or I am authorized to sign on behalf of the Controlling Person, of all the accounts to which this form relates and hereby give my authorisation to make the corrections/changes indicated on this form.

I acknowledge that the information contained in this form, including information regarding a Controlling Person and any Reportable Account(s) may be reported to IRAS and exchanged with the tax authorities of another country or countries in which I (or the Controlling Person on whose behalf I am completing this form) may be tax resident, pursuant to intergovernmental agreements to exchange Financial Account information.

I declare that all statements made in this form are, to the best of my knowledge and belief, correct and complete. I undertake to inform Great Eastern within 30 days if there is a change in circumstances that affects the tax residency status of the Account Holder or causes the information in this form to be incorrect or incomplete. I shall provide Great Eastern with an updated self-certification form within 90 days of such change in circumstances.

I understand that under the Singapore Laws on International Tax Compliance, it is an offence for a person to provide information regarding his/her tax residency status which is false or misleading in any material respect, if such person knows or has reason to believe that such information is false or misleading. I am also aware that such offence is punishable with a fine not exceeding S\$10,000 or imprisonment for up to 2 years or to both.

By providing the information here, I agree and consent to Great Eastern, its related corporations (collectively, the "Companies"), as well as their respective representatives and agents ("Representatives") collecting, using, disclosing and sharing amongst themselves my personal data, and disclosing such personal data to the Companies' authorized service providers and relevant third parties for purposes reasonably required by the Companies to provide products or services which I am applying for.

These purposes are set out in Great Eastern's Privacy Statement, which is accessible at <http://www.greatasteallife.com/sg/en/-privacy-and-security-policy.html> and which I confirm I have read and understood.

Signature: \_\_\_\_\_  
(per existing GE record)

Name: \_\_\_\_\_

Date: (dd/mm/yyyy) \_\_\_\_\_

**Note:** If you are not the Controlling Person, please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attach a certified copy of the power of attorney.

Capacity: \_\_\_\_\_

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## APPENDIX – Summary Descriptions of Defined Terms

**Note:** These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD “Common Reporting Standard for Automatic Exchange of Financial Account Information” (the “CRS”), the associated “Commentary” to the CRS, and domestic guidance. This can be found at the OECD automatic exchange of information portal.

| Term                  | Description  |
|-----------------------|--|
| <b>Account Holder</b> | The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.   |
| <b>Active NFE</b>     | <p>An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:</p> <ul style="list-style-type: none"> <li>▪ active NFEs by reason of income and assets;</li> <li>▪ publicly traded NFEs;</li> <li>▪ Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;</li> <li>▪ holding NFEs that are members of a nonfinancial group;</li> <li>▪ start-up NFEs;</li> <li>▪ NFEs that are liquidating or emerging from bankruptcy;</li> <li>▪ treasury centres that are members of a nonfinancial group; or</li> <li>▪ non-profit NFEs.</li> </ul> <p>An Entity will be classified as Active NFE if it meets any of the following criteria:</p> <ol style="list-style-type: none"> <li>a) 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;</li> <li>b) 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;</li> <li>c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;</li> <li>d) 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;</li> <li>e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) 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 exception after the date that is 24 months after the date of the initial organisation of the NFE;</li> <li>f) 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;</li> <li>g) 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</li> <li>h) the NFE meets all of the following requirements (a “non-profit NFE”):             <ol style="list-style-type: none"> <li>i. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or</li> </ol> </li> </ol> |

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|                                       |  |
|---------------------------------------|--|
|                                       | <p>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;</p> <p>ii. it is exempt from income tax in its jurisdiction of residence;</p> <p>iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</p> <p>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 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.</p> |
| <b>Control</b>                        | <p>"Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.</p>   |
| <b>Controlling Person</b>             | <p>This is a natural person who exercises control over an Entity. Where an Entity Account Holder is treated as a Passive Non-Financial Entity ("NFE") then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).</p>   |
| <b>Controlling Persons of a trust</b> | <p>Controlling Persons of a trust, means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.</p> <p>Controlling Persons of a trust, means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.</p>  |
| <b>Entity</b>                         | <p>The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.</p>   |
| <b>Financial Account</b>              | <p>A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.</p>  |
| <b>Investment Entity</b>              | <p>The term "Investment Entity" includes two types of Entities:</p> <p>(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:</p> <ul style="list-style-type: none"> <li>▪ 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;</li> <li>▪ Individual and collective portfolio management; or</li> <li>▪ Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.</li> </ul>  |



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|   |   |
|---|---|
|   | <p>Such activities or operations do not include rendering non-binding investment advice to a customer.</p> <p>The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) 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 a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.</p>   |
| <b>Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution</b> | <p>“Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not resident in, or a branch located in, a Participating Jurisdiction.</p>   |
| <b>Investment Entity managed by another Financial Institution</b>   | <p>An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’. An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.</p>   |
| <b>Reportable Jurisdiction</b>  | <p>A “Participating Jurisdiction” means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.</p>   |
| <b>Participating Jurisdiction Financial Institution</b>   | <p>The term “Participating Jurisdiction Financial Institution” means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.</p>   |
| <b>Passive NFE</b>  | <p>Under the CRS a “Passive NFE” means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.</p>   |
| <b>Reportable Account</b>   | <p>The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.</p>  |
| <b>Reportable Person</b>  | <p>A Reportable Person is an individual (or Entity) that is tax resident in a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the “Reportable Person”; however, in the case of an Account Holder that is a Passive NFE, a Reportable Person also includes any Controlling Persons who are tax resident in a Reportable Jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.</p>  |
| <b>TIN (including “functional equivalent”)</b>  | <p>The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.</p> <p>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.</p> |