

APPLICATION FOR NON-INDIVIDUAL ACCOUNT(S)
To: UNITED OVERSEAS BANK LIMITED, HONG KONG BRANCH (the "Bank")

APPLICANT PARTICULARS							
Registered Name in English							
Registered Name in Chinese							
Account Name <i>(If different from Registered Name)</i>							
Incorporation/Registration Date		Country of Incorporation/Registration					
Incorporation/Registration No.							
Entity Type		<input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Private Limited Company <input type="checkbox"/> Public Limited Company <input type="checkbox"/> Trust <input type="checkbox"/> Other: _____					
Registered Office Address (in the place of incorporation/formation)							
Business Address		<input type="checkbox"/> Same as Registered Office Address <input type="checkbox"/> Other Address (in English): _____					
Correspondence address		<input type="checkbox"/> Same as Registered Office Address <input type="checkbox"/> Same as Business Address <input type="checkbox"/> Other Address (in English): _____					
Contact Person				Mobile No.			
Office Phone No.		Office Fax No.		Email Address			
Reason(s) for setting up Account/ Banking Relationship in Hong Kong		<i>(If the Applicant has no regular business presence, e.g. office/staff, etc. in Hong Kong)</i>					
Purpose of Account/ Relationship with the Bank		<input type="checkbox"/> Savings <input type="checkbox"/> Loans/Credit Facilities, please specify type(s): _____ <input type="checkbox"/> Investment services <input type="checkbox"/> Business operations, please specify: _____ <input type="checkbox"/> Other(s), please specify: _____					
Nature of Business		<input type="checkbox"/> Trading, please state products traded: _____ <input type="checkbox"/> Manufacturing, please state products manufactured: _____ <input type="checkbox"/> Consultancy firm, please state service type(s) offered: _____ <input type="checkbox"/> Investment holding, please elaborate: - Nature of underlying investment (e.g. property, etc.) and markets: _____ <input type="checkbox"/> Charitable organization <input type="checkbox"/> Other(s), please specify: _____					
Business Commencement Date		Location of Head Office		<input type="checkbox"/> Hong Kong <input type="checkbox"/> China <input type="checkbox"/> Singapore <input type="checkbox"/> Other: _____			
Group/Related Company							
Business Operating Location(s) (e.g. with staff, office, etc.)		<input type="checkbox"/> Hong Kong <input type="checkbox"/> China <input type="checkbox"/> Singapore <input type="checkbox"/> Other(s): _____					
Source of Funds		<input type="checkbox"/> Capital injection from business owners <input type="checkbox"/> Sales proceeds <input type="checkbox"/> Return on investment <input type="checkbox"/> Donations <input type="checkbox"/> Consultancy fee <input type="checkbox"/> Other(s), please specify: _____					
Anticipated Level of Activities	Fund movement	Transaction type(s) (e.g. wire transfer, cash, cheque, etc.)	Nature of counterparties (e.g. supplier, buyer, consultant, etc.)	Origin/Destination of funds	Currencies	Transaction Volume/month	Transaction Amount/month In HKD equivalent
	Incoming						
	Outgoing						
Annual Business Turnover (on entity basis, not group basis)		Currency: _____		Amount: _____			
No. of Employees		<input type="checkbox"/> In Hong Kong: _____ <input type="checkbox"/> In China: _____ <input type="checkbox"/> In other area(s), please state: _____					

ACCOUNT MANDATE	
ACCOUNT NAME	
ACCOUNT NUMBER (if applicable)	
ACCOUNT TYPE <i>(e.g. HKD Current Account; USD Uniplus Account)</i>	<input type="checkbox"/> Refer to Page 2 <input type="checkbox"/> Others "Accounts Applied for"
SIGNING ARRANGEMENT <i>(please specify limit if any)</i>	<input type="checkbox"/> All to sign <input type="checkbox"/> Sole signer <input type="checkbox"/> Any two to sign <input type="checkbox"/> Any one to sign <input type="checkbox"/> Others, please specify (e.g. : "One A and One B OR One A and One C OR Two Bs"):
PARTICULARS OF SIGNATORY(IES)	
Please sign within the boxes below	
Name: Identity Document No: Nationality: ID Type*: ID Issue Country: Mobile No: Office No: Position: Group:	<hr/> Signature
Name: Identity Document No: Nationality: ID Type*: ID Issue Country: Mobile No: Office No: Position: Group:	<hr/> Signature
Name: Identity Document No: Nationality: ID Type*: ID Issue Country: Mobile No: Office No: Position: Group:	<hr/> Signature
Name: Identity Document No: Nationality: ID Type*: ID Issue Country: Mobile No: Office No: Position: Group:	<hr/> Signature
Company chop (if any)	

*For HKID card holder: Please additionally provide a certified true copy of passport if the individual was born in place other than HK; or has another nationality.

Signature of Approved Person

Signature of Approved Person

Name of Approved Person:

ID / Passport No:

Date:

Name of Approved Person:

ID / Passport No:

Date:

FOR BANK USE

Signature of Attending Staff

Name

Date

To: UNITED OVERSEAS BANK LIMITED, HONG KONG BRANCH
CERTIFIED COPY OF RESOLUTION

Note:

1. * Please delete whichever is not appropriate.
2. All alteration to this form must be signed by the Sole Proprietor / all partners / director(s) / authorised representative(s) (where applicable).

I/We, the undersigned, being the *Sole Proprietor / the present partners / the present Board of Directors / the present authorised committee / the representatives (where applicable), hereby certify that in respect of the Applicant (Name of the firm)

the following Resolutions dated _____ have been duly adopted and passed:-

"RESOLVED"

Appointment of Banker

1. That United Overseas Bank Limited, Hong Kong Branch ("the Bank") be and is hereby appointed as Banker of the Applicant ("the Applicant").

Accounts and Services

2. That the Applicant be authorised to open any number of accounts of any type and in any currency (each an "Account" and collectively "Accounts") with the Bank and to use any of the banking services offered by the Bank from time to time including but not limited to business internet banking, cash management, autopay services, trade services or such other types of services which may be available from the Bank from time to time (each a "Service" and collectively "Services").
3. That for the purpose of these Resolutions, the definitions "Accounts" and "Services" shall mean all Accounts and Services of the Applicant with the Bank including Accounts and Services existing as at the date hereof ("Existing Accounts and Existing Services").

Appointment and Authority of Approved Persons, Approved Signatories and Approved Users

4. **Approved Persons:** That the persons whose names are set out in the Schedule hereto be and are hereby appointed as "Approved Persons" with authority to take the following actions in accordance with the signing conditions set out in the Schedule hereto, for and on behalf of and in the name of the Applicant:-
 - a) to open and close any Account with the Bank;
 - b) to apply for and terminate the use of any of the Services including business internet banking, cash management, autopay services, and trade services, with the Bank;
 - c) to agree to abide by the terms and conditions governing the Accounts and Services of the Bank and to accept and agree to all such specific terms and conditions as the Bank may prescribe from time to time in respect of a specific Account or Service;
 - d) to appoint, add, remove and/or replace any person or persons (including themselves) as signatories of the Accounts ("Approved Signatories") and to set and determine the mandate or authority of the Approved Signatories and to confirm their appointment and certify their specimen signatures and such other particulars as the Bank may require
 - e) to appoint, add, remove and/or replace any person or persons (including themselves and the Approved Signatories) as signatories or users of the Services ("Approved Users") and to set and determine the mandate or authority of the Approved Users and to confirm their appointment and certify their specimen signatures and such other particulars as the Bank may require;
 - f) to provide such security as may be required by the Bank in connection with the Accounts and/or Services, and to sign the security documents required by the Bank;
 - g) to give the Bank written instructions, consents or indemnities in connection with the Accounts and the Services; and
 - h) to sign any other document as may be required or appropriate or which is incidental to the matters authorised by these Resolutions generally.
5. **Approved Signatories:** That the Approved Signatories be and are hereby authorised to perform the following acts and things for and on behalf of the Applicant, according to the signatory requirements and limits (if any) set by the Approved Persons:-
 - a) to operate the Accounts and to close any Account of which they are the Approved Signatories;
 - b) to apply for, obtain, use and avail of any temporary overdraft or ad hoc trade or other facility or banking accommodation (including without limitation bankers' guarantees, letters of credit, bills of exchange purchased, bills discounting, trust receipts) and in connection therewith:-
 - (i) to pledge, charge, assign, endorse and deliver such goods, moneys, bills of lading, warehouse receipts, rights, title and interests as the Bank may require as security for the facility or banking accommodation;
 - (ii) to sign letters of pledge, charge, indemnity, guarantee, deposit, trust receipt or hypothecation and any other document as the Bank may require;
 - (iii) to give valid receipts and full discharges to the Bank for moneys, documents, securities or other property released by the Bank to the Applicant;
 - c) to enter into foreign exchange trades and transactions with the Bank and to sign all documents in connection therewith;
 - d) to authorise and request the Bank to purchase or sell for account of the Applicant, currencies, stocks, bonds and other securities and gold or other precious metals and to sign all documents in connection therewith; and
 - e) to deal and agree with the Bank on any of the matters set out in this Resolution 5 generally.
6. **Approved Users:** That the Approved Users shall use the Services according to the authority specified by the Approved Persons for each of them and each Approved User may terminate his own use of the Services at any time. The Approved Users shall include the persons (by whatever name called in the documents for the Services) who have been appointed to use the Services by the Approved Persons.
7. That the Bank be and is hereby authorised to act on any instruction from the Approved Persons, Approved Signatories or Approved Users and honour any instrument, document, or instruction given by them within the limits and scope of their authority.

Change of Approved Persons, Approved Signatories and Approved Users

8. Change of Approved Persons: That any amendment to the list of Approved Persons, their authority and/or their signing conditions shall only be made by amending resolutions duly passed by the Applicant, and communicated to the Bank who shall be given a reasonable period of time to effect the amendment.
9. Change of Approved Signatories and Approved Users: That any amendment to the list of Approved Signatories and Approved Users and their authority shall only be made by written notice given by the Approved Persons signing according to the signing conditions set out in the Schedule hereto and communicated to the Bank who shall be given a reasonable period of time to effect the amendment.

Resolutions in Force and Reasonable Time for Amendment

10. That the Bank may rely on these Resolutions and the instructions given by the Approved Persons, Approved Signatories and Approved Users under their respective authority until the Bank has received and accepted to be in order, written notice of amendment or revocation of their authority or of these Resolutions and has had a reasonable period of time to give effect to the notice. The Bank shall be entitled to a reasonable period of not less than seven (7) business days from receipt of notice to process the notice. Before the Bank has updated its record, the Bank may act in reliance on the mandates in force prior to receipt of the notice.

Amending Resolution for Existing Accounts and Existing Services - Authority for Approved Persons

11. That the authority conferred on the Approved Persons by these Resolutions may be exercised by the Approved Persons in respect of all Existing Accounts and Existing Services including the authority to amend and revoke the mandate for any such Existing Accounts and Existing Services and until they are amended or revoked, the mandates for the Existing Accounts and Existing Services will remain in force.

Authority to Pay

12. That the Bank may debit the Accounts with any cheque, bill or note drawn on the Accounts or based on instructions, directions or orders given in respect of the Accounts whether the Accounts are in credit or overdrawn or may become overdrawn in consequence of such debit provided that such cheques, bills, notes, instructions, directions or orders are given or signed by the Approved Signatories acting within the limits and scope of their authority.
13. That the Bank be and is hereby authorised to honour all cheques, bills and notes without inquiry as to the circumstances of issue or the disposition of the proceeds even if drawn to the individual order of the person(s) signing, or payable to the Bank or others for his/their account or tendered in payment of his/their obligations.

Provision of Constitutive Documents

14. That the Bank be given a certified true copy of such constitutive documents in respect of the Applicant as the Bank may require.

Certification of Approved Persons, Specimen Signatures, and Copies / Extracts of Resolutions:

15. That as between the Applicant and the Bank:-
 - a) where the Applicant is a limited company, unincorporated body (other than a sole proprietorship and partnership), any one Director and Company Secretary or any two Directors or such person(s) authorised under its memorandum and articles of association charter/constitution,
 - b) where the Applicant is a sole proprietorship, the sole proprietor^,
 - c) where the Applicant is a partnership, all its partners# or such person(s) authorised under its partnership agreement,

be and are hereby authorised to certify to the Bank:

- (i) the list of Approved Persons, their designation or title and their specimen signatures; and
 - (ii) a true copy or extract of any resolution passed by the Applicant (including these Resolutions) in connection with the Accounts and Services and such certification may be relied upon by the Bank as conclusive evidence of the passing of the resolutions so certified.
16. That any [director/company secretary*] / two partners of the Applicant be and is hereby authorised to certify the constitutive documents of the Applicant and such certification may be relied upon by the Bank as conclusive evidence of the veracity of the constitutive documents."

Legend

[^] A reference to a "sole proprietor" shall be a sufficient authority to the Bank; and in the event, of the death of the Sole Proprietor as to all transactions which after such death shall be done by the person hereby authorized such transactions shall be binding upon the Sole Proprietor's executors or administrators and all other persons claiming from or under the Sole Proprietor unless notice in writing of such death shall have been previously given the Bank by some party entitled to give the same.

[#] A reference to a "partner" shall be read to include any person who is an authorised representative of such partner.

^{*} Delete as appropriate.

Schedule of Approved Persons

Applicant Name: _____

Signing Conditions of Approved Person(s)

- All to sign
 Sole signer
 Any two to sign
 Any one to sign
 Others (please specify, e.g.: One A, One B OR One A and One B OR Two Bs"):

No	Particulars of Approved Person(s)**	Group (A, B or C)	Please sign within the boxes below
1.	Name: Identity Document No.: ID Type*: ID Issue Country: Position: Nationality:		
2.	Name: Identity Document No.: ID Type*: ID Issue Country: Position: Nationality:		
3.	Name: Identity Document No.: ID Type*: ID Issue Country: Position: Nationality:		
4.	Name: Identity Document No.: ID Type*: ID Issue Country: Position: Nationality:		

Certified this _____ day of _____ by the following persons for and on behalf of the Applicant:

Name:	ID / Passport No*:	Name:	ID / Passport No*:
Position:	Nationality:	Position:	Nationality:
Signature		Signature	

Name:	ID / Passport No*:	Name:	ID / Passport No*:
Position:	Nationality:	Position:	Nationality:
Signature		Signature	

*For HKID card holder: Please additionally provide a certified true copy of passport if the individual was born in place other than HK; or has another nationality.

Legend
 ** Where an Applicant is a Limited Partnership, limited partners may **not** be appointed as Approved Person(s).



Instructions

General

- 1. United Overseas Bank Limited (UOB) is obliged under the Inter-Governmental Agreement between the Government of Hong Kong and the Government of the United States of America to collect certain information about each account holder’s tax residency status and to verify the status of the account holder for FATCA purposes.
- 2. Please fill up this form completely and in a legible manner.

US Entities

If you are a US incorporated entity with a US Taxpayer Identification Number, please fill up Section 1 and proceed to Section 4.

Non-US Entities

If you are a non-US incorporated entity, please fill up Section 1, 2 and only if you are a Passive Non-Financial Foreign Entity (NFFE) you will be required to complete Section 3 before proceeding to Section 4.

- 3. Please note that you will be required to provide documentary evidence to support your status as a US or Non US Person.
- 4. Please do not make any alterations to the pre-printed content of this form.
- 5. Please do not use correction fluid or correction tape on this form.
- 6. Do not use this Self-Certification Form if you are a Financial Institution. Please instead submit an U.S. IRS Form W-8BEN-E / W-8IMY / W-8ECI / W-8EXP/ W9.
- 7. To assist you in completing this form, a glossary of terms is attached to this form. UOB does not provide tax advice. Please consult your tax, legal and/or other professional advisers if you have any question on or in relation to FATCA, any of the U.S. IRS Form or this Self-Certification Form.

Particulars (Mandatory)	
Registered Name of Business ("the Entity")	
Country of Incorporation or Organisation	
Registered Address	
Business Registration Number	
SECTION 1: ENTITIES WITH U.S. TIN	
Are you incorporated, established, constituted or organised in the U.S.?	
<input type="checkbox"/>	Yes. • Please provide 9 digits Entity U.S. Taxpayer Identification Number (TIN) : <input type="text"/> • Are you a Specified US Person? Yes <input type="checkbox"/> No <input type="checkbox"/> (Please proceed to Section 4)
<input type="checkbox"/>	No. Please complete the following sections.

SECTION 2: CLASSIFICATION FOR FATCA PURPOSES

Please tick one of the following statements that best describes you.

<input type="checkbox"/>	<p><u>Active Non-Financial Foreign Entity</u></p> <p>You are not a Financial Institution, AND</p> <ul style="list-style-type: none"> • Your stock is regularly traded on one or more established securities markets; OR • You are a Related Entity of an entity the stock of which is regularly traded on an established securities market; OR • You derive less than 50% of your gross income from Passive Income in the previous year and less than 50% of your assets were used to produce Passive Income in the previous year; OR • Charities Organisation; OR • Substantially all your business activities consist of <ul style="list-style-type: none"> - holding (wholly or partially) the outstanding share of, OR - providing financing and services to, one or more subsidiaries that engage in non-FI trade/business. However, you do not operate 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. 	<p>Please provide your Non-US TIN:</p> <hr/> <p>Country of TIN :</p> <hr/>
<input type="checkbox"/>	<p><u>Exempt Beneficial Owner</u></p> <p>You are any of the following:</p> <ul style="list-style-type: none"> • Government and government-linked entities • International Organisations • Central Bank • Qualifying Funds • Investment Entity wholly owned by exempt beneficial owners 	<p>Country of TIN :</p> <hr/>
<input type="checkbox"/>	<p><u>Passive Non-Financial Foreign Entity (NFFE)</u></p> <ul style="list-style-type: none"> • You are not able to come within the definition of a Financial Institution, Active NFFE or Exempt Beneficial Owner (Please proceed to Section 3) 	<p>Please provide your Non-US TIN:</p> <hr/> <p>Country of TIN :</p> <hr/>
<input type="checkbox"/>	<p><u>Others</u></p> <p>You do not fall under any of the above statuses. Please provide an U.S. IRS Form W-8BEN-E / W-8IMY / W-8ECI / W-8EXP.</p>	

SECTION 3: U.S. CONTROLLING PERSONS OF PASSIVE NFFE

Please tick one of the following statements if your FATCA Classification is Passive NFFE

- None** of the Controlling Persons (whose percentage of ownership is 25% or greater) of the Company is / are U.S. Person(s)
- One or more** of the Controlling Persons (whose percentage of ownership is 25% or greater) of the Company **is / are** U.S. Person(s) details of whom are listed below.

U.S. Controlling Person 1

Name (as in Passport / ID*): _____

Passport / ID* no: _____ Passport / ID*. Country: _____

U.S. TIN (9 digits): % of ownership: _____

Address: _____

_____ Country of Address: _____

U.S. Controlling Person 2

Name (as in Passport / ID*): _____

Passport / ID* no: _____ Passport / ID*. Country: _____

U.S. TIN (9 digits): % of ownership: _____

Address: _____

_____ Country of Address: _____

U.S. Controlling Person 3

Name (as in Passport / ID*): _____

Passport / ID* no: _____ Passport / ID*. Country: _____

U.S. TIN (9 digits): % of ownership: _____

Address: _____

_____ Country of Address: _____

U.S. Controlling Person 4

Name (as in Passport / ID*): _____

Passport / ID* no: _____ Passport / ID*. Country: _____

U.S. TIN (9 digits):

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 % of ownership: _____

Address: _____

_____ Country of Address: _____

We undertake to immediately notify the Bank in writing if any other person(s) become(s) a US Controlling Person(s).

We also undertake to provide such documents as the Bank may require from time to time in its sole discretion for the purpose of the Bank satisfying itself that the Controlling Person(s) is/ are not a US Person(s).

SECTION 4: ACCEPTANCE AND UNDERTAKINGS

We confirm and declare that all of the information we have provided on this form is complete, current and accurate. We undertake to notify United Overseas Bank Limited in writing of any change in circumstances that causes any certification on this form to become incorrect and to provide an appropriately updated form within 30 days of such change.

Without prejudice to any other rights or remedies the Bank may otherwise have, we shall indemnify, keep indemnified and hold harmless the Bank against any and all liabilities, actions, claims, losses, damages, costs and expenses (including but not limited to legal costs on a full indemnity basis) suffered or incurred by the Bank as a result of, or in connection with any of the Controlling Persons' US Person(s) Declaration being inaccurate, outdated or untrue.

Signature**: Name: HKID/ Passport*: Date:	Signature**: Name: HKID/ Passport*: Date:
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Signature**: Name: HKID/ Passport*: Date:	Signature**: Name: HKID/ Passport*: Date:
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*** To be signed by any 2 directors OR 1 director & 1 company secretary. If the company has only 1 director, the signature of the sole director will suffice. In situations where the entity is a joint venture, please ensure that either the director or company secretary of each member of the joint venture sign and date this form.*

For Bank Use Only**FOR BRANCHES/BUSINESS UNIT USE ONLY**

FATCA cure documents enclosed:-

 Please state: _____FATCA Identification Status : Complete Pending

Attended / Processed By (Checked against Source Documents & BWCIF where applicable): <div style="text-align: right; margin-right: 50px;">Lan ID : _____ Staff ID : _____</div> Signature and Name Date	Signature Verified by (For Thumbprint-Witnessed by): <div style="text-align: right; margin-right: 50px;">Lan ID : _____ Staff ID : _____</div> Signature and Name Date
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FOR BACK OFFICE USE ONLY

Processed By: _____ Signature and Name Date	Approved By: _____ Signature and Name Date
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*For HKID card holder: Please additionally provide a certified true copy of passport if the individual was born in place other than HK; or has another nationality.

GLOSSARY

Controlling Person, is considered an individual who:

- a) Owns an interest of more than 25% of the capital in the entity;
- b) Can exercise more than 25% of the voting power at the shareholders meeting of the entity;
- c) Has direct or indirect control or power of decision in the entity;
- d) Is a beneficiary of 25% or more of the capital of the entity; or
- e) Has particular control over 25% or more of the capital of the entity.

Entity refers to a legal person or a legal arrangement. A Trust is also considered to be an entity.

Established securities market refers generally to a Securities exchange that; (i) is officially recognized, sanctioned, or supervised by Hong Kong or a governmental authority of the foreign country in which the market is located; and (ii) has an annual value of shares traded on the exchange (or a predecessor exchange) exceeding \$1 billion during each of the three calendar years.

FATCA is an abbreviation of Foreign Account Tax Compliance Act. This United States tax legislation is aimed at identifying U.S. Persons that have an account or financial assets outside of the United States. The government of the Hong Kong has concluded an agreement with the government of the United States with respect to the exchange of information regarding U.S. Persons in Hong Kong.

Financial Institution (FI) means: a custodial institution; a depository institution; an investment entity; or a specified insurance company.

Listed on a stock exchange

An entity is considered to be listed on a stock exchange if at least 50% of the securities of the entity are regularly traded on an established securities market.

Non- Financial Foreign Entity (NFFE) refers to any non-US incorporated entity that is not a Foreign Financial Institution ("FFI").

Passive income refers generally to the portion of gross income that consists of:

- a) Dividends and dividend substitute payments (income equivalent to dividend);
- b) Interest and income equivalent to interest;
- c) Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
- d) Annuities;
- e) Income from swap-contracts;
- f) Rental income of real estate property provided that this income can be obtained by performing little to no activity.

The list above is not exhaustive. A complete overview of passive income can be found on www.irs.gov. If you are uncertain whether income is passive income, please consult a tax adviser.

Related Entity

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 or value in an entity. Notwithstanding the foregoing, Hong Kong may treat an entity as not a Related Entity of another entity if the two entities are not members of the same Expanded Affiliated Group ("EAG").

Specified US Person means any US Person other than those specifically excluded. The United States tax authorities (IRS) have excluded certain U.S. Persons from the requirement to be reported by financial institutions pursuant to FATCA. An entity will usually know whether it can be excluded according to specific requirements of the IRS and United States tax legislation (U.S. Internal Revenue Code). If you are uncertain whether the entity has this specific status, please visit www.irs.gov for more information or consult a tax adviser. The following are not Specified US Persons: -

- a) A publicly traded corporation or member of its expanded affiliated group;
- b) The U.S. any states of the U.S., U.S. Territory, political subdivision of any of foregoing or any wholly owned agency or instrumentality thereof;
- c) Organisation exempt from tax under Section 501(a) or an individual retirement plan;
- d) Banks;
- e) Real estate investment trusts;
- f) Regulated investment company or entity registered with the U.S. Securities and Exchange Commission;
- g) Common trust fund or trust exempt from tax;
- h) A U.S. registered dealer in securities, commodities or derivatives;
- i) A broker; or
- j) Tax-exempt trust under a plan.

Taxpayer Identification Number (TIN)

A TIN or tax reference number is a unique number used by the tax authorities to identify a person or business in the tax system for the purpose of tax administration. For example, Unique Entity Number (UEN) is used by Hong Kong entities to file tax returns with Inland Revenue Department of Hong Kong.

US Person means

- a) A US citizen or resident individual,
- b) A partnership or corporation organized in the US or under the laws of the US or any state of the US,
- c) A trust if (i) a court within the US would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of trust, and (ii) one or more US Persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the US;

As interpreted in accordance with the US Internal Revenue Code.

U.S. TIN (U.S. Taxpayer Identification Number)

The 'Taxpayer Identification Number' (TIN), which is also known as 'U.S. federal taxpayer identification number', is used by the IRS as an identification number for tax administration. This number can be requested via www.irs.gov.

- a) For residents and citizens of the United States this number is the 'Social Security Number' (SSN). You can request a social security number via IRS form SS-5 or www.irs.gov.
 - b) Non-U.S. individuals who are United States taxpayers can request an 'Individual Tax Identification Number' (ITIN) via IRS form W-7 or www.irs.gov.
 - c) For organizations and employers the U.S. TIN is the Employer Identification Number (EIN). This number may be requested via IRS form SS-4 or www.irs.gov.
- More information is available about identification numbers and the process to request these numbers on www.irs.gov.