

WITH YOU, RIGHT THROUGH

The information is sought under Prevention of Money Laundering Act, 2002, the rules notified thereunder and Reserve Bank of India (Know Your Customer (KYC)) Directions, 2016. For existing Depositor, the information furnished herein will supersede the information available in the records of HDFC.

### 1. ENTITY DETAILS:

<b>CKYC Identifier</b> <i>(Skip if not allotted)</i>	<b>HDFC Customer No.</b> <i>(If KYC is already compiled)</i>
<b>Entity Name*</b>	
<b>Date of Incorporation/Formation*</b>	<b>Date of Commencement of Business</b>
DD / MM / YYYY	DD / MM / YYYY
<b>City of Incorporation/Formation*</b>	<b>Country of Incorporation/Formation*</b>
<b>PAN*</b>	<b>CIN/Regn. No.*</b>
<b>Entity Type* (Please tick ✓ the appropriate):</b> <input type="checkbox"/> A-Sole Proprietorship <input type="checkbox"/> B-Partnership Firm <input type="checkbox"/> C-HUF <input type="checkbox"/> D-Private Limited Company <input type="checkbox"/> E-Public Limited Company <input type="checkbox"/> F-Society <input type="checkbox"/> G-Association of Persons (AOP)/ Body of Individuals (BOI) <input type="checkbox"/> H-Trust <input type="checkbox"/> I-Liquidator <input type="checkbox"/> J-Limited Liability Partnership <input type="checkbox"/> K-Artificial Liability Partnership <input type="checkbox"/> L-Public Sector Banks <input type="checkbox"/> M-Central/State Government Department or Agency <input type="checkbox"/> N-Section 8 Companies (Companies Act, 2013) <input type="checkbox"/> O-Artificial Juridical Person <input type="checkbox"/> P-International Organisation or Agency/ Foreign Embassy or Consular office etc <input type="checkbox"/> Q-Not Categorized <input type="checkbox"/> R-Others _____ <input type="checkbox"/> S-Foreign Portfolio Investors	

### 2. PROOF OF IDENTITY: (Refer list of Officially Valid Documents specified on page 6 of this application form.)

### 3. ADDRESS: (Refer list of Officially Valid Documents specified on page 6 of the application form.)

#### REGISTERED OFFICE ADDRESS/PLACE OF BUSINESS

<b>Address*</b>	
Line 1	
Line 2	
Line 3	
<b>City*</b>	<b>Pin Code*</b>
<b>State/U.T.*</b>	<b>Country</b> I N D I A

#### LOCAL ADDRESS (IF DIFFERENT FROM ABOVE)

<b>Address*</b>	
Line 1	
Line 2	
Line 3	
<b>City*</b>	<b>Pin Code*</b>
<b>State/U.T.*</b>	<b>Country</b> I N D I A

### 4. CONTACT DETAILS: (All communication will be sent to Mobile number/Email-ID provided.)

<b>Telephone (Office)</b>	<b>Mobile</b>
<b>Email*</b>	

### 5. NATURE OF BUSINESS:

Manufacturer
  Trader
  Retailer
  Service Provider
  Export/Import
  Others \_\_\_\_\_

**Annual Turnover:**
 Upto Rs. 5 Lakh
  Rs. 5 Lakh < Rs. 10 Lakh
  Rs. 10 Lakh < Rs. 25 Lakh
  Rs. 25 Lakh < Rs. 1 Crore
  Rs. 1 Crore < Rs. 5 Crore
  Rs. 5 Crore < Rs. 50 Crore
  Rs. 50 Crore < Rs. 100 Crore
  Rs. 100 Crore & above

### NUMBER OF RELATED PERSONS (A related person can be director, promoter, karta, trustee, partner, authorised signatory, beneficiary, beneficial owner, court appointed official.)

### AUTHORISED SIGNATORIES:

Signature:

1. Name:	
PAN*	Designation:*
Mobile No.*	E-mail ID:*
2. Name:	
PAN*	Designation:*
Mobile No.*	E-mail ID:*
3. Name:	
PAN*	Designation:*
Mobile No.*	E-mail ID:*
4. Name:	
PAN*	Designation:*
Mobile No.*	E-mail ID:*
5. Name:	
PAN*	Designation:*
Mobile No.*	E-mail ID:*

Fields marked with \* are mandatory.

**DETAILS OF CONTROLLING PERSON(S) AND BENEFICIAL OWNER(S)**

The Customer/Company as stated above hereby confirms and declares that on the below date **(Please tick the correct option - option 3 is applicable only for listed Company)**

1.  The following natural person(s) (listed in Table below) exercise control or ultimately have a controlling ownership interest i.e. having ownership/entitlement of more than 25% (in case of Company) or more than 15% (in case of Non-Companies) of capital/profits/property or controlling through voting rights, agreement, arrangement etc. Where the client is a trust, the financial institution shall identify the beneficial owners of the client and take reasonable measures to verify the identity of such persons, through the identity of the settler of the trust, the trustee, the protector, all the beneficiaries in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

**OR**

2.  There are no natural person(s) who exercise control or ultimately have a controlling ownership interest as stated above, therefore details of:  
 Partner(s)(for partnership)/senior managing officials (for unincorporated bodies) who are natural person(s) are stated in the below Table  
 Natural person(s) holding the position, of directors/senior management in the Company are given in the below Table.

**(\*If you have ticked either 1 or 2 above, please complete the Table below before signing the declaration)**

**OR**

3.  The Company is listed on \_\_\_\_\_ (Name of the Stock Exchange)  
 or is a majorly owned subsidiary of \_\_\_\_\_ (Name of the listed Company)  
 listed on \_\_\_\_\_ (Name of the Stock Exchange)

The Customer/Company undertakes that the facts stated above are true and correct. The Customer/Company also undertakes and agrees that it will notify HDFC Ltd. without delay of any changes in the controlling persons / shareholders, person exercising control or having controlling ownership interest in the Company/Partnership/LLP/AOP/Society/Trust/Institution, as declared in the table above.

Details	Name	PAN	Relation type with the Entity#	Controlling Person/ Beneficial owner Type (Refer 3 (iv) A of Part D)	DIN*	% of beneficial interest	Signature
Controlling Person / Beneficial Owner 1							
Controlling Person / Beneficial Owner 2							
Controlling Person / Beneficial Owner 3							
Controlling Person / Beneficial Owner 4							
Controlling Person / Beneficial Owner 5							
Controlling Person / Beneficial Owner 6							

#Relation type with the Entity: Director/Promoter/Karta/Trustee/Partner/Court Appointed Official/Proprietor/Beneficiary/Authorised Signatory/Beneficial Owner/ Power of Attorney Holder, Other (Please Specify).

\*In case of Director it is mandatory to provide DIN (Director Identification No.)

**FATCA & CRS DECLARATION** (Please consult your professional tax advisor for further guidance on FATCA & CRS declaration)

Please tick  the applicable tax resident declaration

<input type="checkbox"/> The entity is tax resident of India only	<input type="checkbox"/> The entity is tax resident of India and the following countries	
Country	Tax Identification Number (TIN)%	Identification Type (TIN or others% please specify)

% In case Tax identification number is not available, kindly provide functional equivalent.  
 In case the Entity's country of Incorporation/Tax residence is U.S but Entity is not a specified U.S person, mention Entity's exemption code here : \_\_\_\_\_  
 (Refer 3 (viii) of part D)

**PART A** (to be filled by financial institutions or direct reporting NFEs)

We are a : <input type="checkbox"/> Financial institution (Refer 1 of Part D) <input type="checkbox"/> Direct Reporting NFE (Refer 3(vii) of Part D) (please tick <input checked="" type="checkbox"/> as appropriate)	GIIN: _____  <b>Note:</b> If you do not have a GIIN but you are sponsored by another entity, please provide your sponsor's GIIN above and indicate your sponsor's name below : Name of the sponsoring entity: _____ _____	GIIN not available (please tick <input checked="" type="checkbox"/> as applicable)  <input type="checkbox"/> Applied for Following options are available only for Financial institutions: <input type="checkbox"/> Not required to apply for (Please specify sub category. Refer 1A of Part D) <input type="checkbox"/> Not obtained - Non Participating FI
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**PART B** (to be filled by NFEs other than direct reporting NFEs – Please fill any one as appropriate)

1.	Is the entity a publicly traded company (i.e. a company whose shares are regularly traded on an established securities market) (Refer 2A of Part D)	<input type="checkbox"/> Yes (if Yes, please specify any one stock exchange on which the stock is regularly traded) Name of the Stock Exchange: _____
2.	Is the entity a related entity of a publicly traded company (a company whose shares are regularly traded on an established securities market) (Refer 2B of Part D)	<input type="checkbox"/> Yes (if Yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded) Name of Listed Co.: _____ <b>Nature of Relation:</b> <input type="checkbox"/> Subsidiary of the listed company <input type="checkbox"/> Controlled by a listed company Name of the Stock Exchange: _____
3.	Is the entity an active NFE (Refer 2C of Part D)	<input type="checkbox"/> Yes    Name of Business: _____ Please specify the sub-category of active NFE <input type="text"/> (Mention code – Refer 2C of Part D)
4.	Is the entity an passive NFE (Refer 3(ii) of Part D)	<input type="checkbox"/> Yes    Name of Business: _____

## FATCA & CRS – TERMS AND CONDITIONS:

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 depositors. 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.

Should there be any change in any information provided by you, please ensure you advise us promptly i.e. within 30 days. If you have any questions about your tax residency, please contact your tax advisor. If any controlling person of the entity is a US citizen/ resident / Green Card Holder, please include United States in the foreign country information field alongwith the US Tax Identification Number.

It is mandatory to supply a TIN or functional equivalent if the country in which you are a tax resident issues such Identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation and attach to this form.

## DECLARATION:

I/We certify that the information provided above is in accordance with section 285BA of the Income Tax Act, 1961 read with Rules 114F to 114H of the Income Tax Rules, 1962. I/We have not withheld any material information that may affect the assessment/categorization of the account as a Reportable account or otherwise. I/We permit/authorise HDFC Ltd. to collect, store, communicate and process information relating to the Account and all transactions therein, by HDFC Ltd. and any of its affiliates wherever situated including sharing, transfer and disclosure between them and to the authorities in and/or outside India of any confidential information for compliance with any law or regulation whether domestic or foreign. It shall be my/our responsibility to educate myself/ourselves and to comply at all times with all relevant laws relating to reporting under section 285BA of the Act read with the Rules thereunder.

I/We hereby authorise HDFC Ltd. to search, download and store my KYC details from CERSAI Registry for the purpose of KYC compliance. I/We hereby declare that the details furnished above are true and correct to the best of my knowledge and belief and I/We undertake to inform you any changes therein, immediately. In case any of the above information is found to be false or untrue or misleading or misrepresenting, I/We am/are aware that I/We may be held liable for it. I/We hereby consent to receiving information from Central KYC Registry through SMS/Email on the above registered number/email address. I/We also agree to furnish such information and/or documents as HDFC Ltd. may require from time to time to comply with regulations.

Name:  Signature:

PAN:

Name:  Signature:

PAN:

Name:  Signature:

PAN:

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

## Attestation/For Office Use Only

Documents Received  Certified Copies  Scan Sr. No.  Customer No.  Application Type  New  Update

KYC VERIFICATION CARRIED OUT BY	INSTITUTION DETAILS
Emp. Name : _____	Name : HOUSING DEVELOPMENT FINANCE CORPORATION LIMITED
Emp. Code : _____	Code : IN2294
Designation : _____	Institution stamp
Emp. Branch : _____	
Date : _____	
Employee signature	

G161/10/21/10

## PART D: FATCA & CRS – INSTRUCTIONS AND DEFINITIONS: (Refer Rule 114F of Income Tax Rules, 1962)

### 1. Financial Institution (FI)

The term FI means any financial institution that is a Depository Institution, Custodial Institution, Investment Entity or Specified Insurance company, as defined.

- Depository institution: is an entity that accepts deposits in the ordinary course of banking or similar business.
- Custodial institution: is an entity that holds a substantial portion of its business, holds financial assets for the account of others and where its income attributable to holding financial assets and related financial services equals or exceeds 20 percent of the entity's gross income during the shorter of -
  - The three financial years preceding the year in which determination is made; or
  - The period during which the entity has been in existence, whichever is less.
- Investment entity is any entity:
  - ✓ That primarily conducts a business or operates for or on behalf of a customer for any of the following activities or operations for or on behalf of a customer
    - 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; or
    - Individual and collective portfolio management; or
    - Investing, administering or managing funds, money or financial asset or money on behalf of other persons;
 or
  - ✓ The gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity described above.
 

An entity is treated as primarily conducting a business one or more of the 3 activities described above, or an entity's gross income is primarily attributable to investing, reinvesting, or trading in financial assets of the entity's gross income attributable to the relevant activities equals or exceeds 50 percent of the entity's gross income during the shorter of :

    - The three-year period ending on 31st March of the year preceding the year in which the determination is made; or
    - The period during which the entity has been in existence.
 The term "Investment Entity" does not include an entity that is an active non-financial entity as per codes 03, 04, 05 and 06 (refer point 2c.)
- Specified Insurance Company: Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

### 1A FI's not required to apply for GIIN:

Code	Sub-category
1	Governmental Entity, International Organization or Central Bank
2	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
3	Non-public fund of the armed forces, an employees' state insurance fund, a gratuity fund or a provident fund
4	Entity is an Indian FI solely because it is an investment entity

Code	Sub-category
5	Qualified credit card issuer
6	Investment Advisors, Investment Managers & Executing Brokers
7	Exempt collective investment vehicle
8	Indian Trust where the trustee is a reporting financial institution
9	FI with a local client base
10	Non-registering local banks
11	FFI with only Low-Value Accounts
12	Sponsored investment entity and controlled foreign corporation
13	Sponsored, Closely Held Investment Vehicle
14	Owner Documented FFI (Please provide FFI owner reporting statement and Auditors Letter with required details as mentioned in Form W8 BEN E)

## 2. Non-financial entity (NFE) - Entity that is not a financial institution

Types of NFEs that are regarded as excluded NFE are:

a. Publicly traded company (listed company)

A company is publicly traded if its stock are regularly traded on one or more established securities markets

(Established securities market means an exchange that is officially recognized 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)

b. Related entity of a publicly traded company

The NFE is a related entity of an entity whose shares are regularly traded on an established securities market;

c. **Active NFE : (is any one of the following):**

Code	Sub-category
1	Less than 50 percent of the NFE's gross income for the preceding financial year is passive income and less than 50 percent of the assets held by the NFE during the preceding financial year are assets that produce or are held for the production of passive income;
2	The NFE is a Governmental Entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of the foregoing;
3	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 shall not qualify for this status if the entity 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;
4	The NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;
5	The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
6	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;
7	<p>Any NFE that fulfills all of the following requirements:</p> <ul style="list-style-type: none"> <li>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 organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;</li> <li>It is exempt from income tax in India;</li> <li>It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> <li>The applicable laws of the NFE's country or territory 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</li> <li>The applicable laws of the NFE's country or territory 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 organization, or escheat to the government of the NFE's country or territory of residence or any political subdivision thereof.</li> </ul> <p>Explanation.- For the purpose of this sub-clause, the following shall be treated as fulfilling the criteria provided in the said sub-clause, namely:-</p> <p>(I) an Investor Protection Fund referred to in clause (23EA);</p> <p>(II) a Credit Guarantee Fund Trust for Small Industries referred to in clause 23EB; and</p> <p>(III) an Investor Protection Fund referred to in clause (23EC), of section 10 of Income Tax Act, 1961.</p>

## 3. Other definitions:

(i) 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 votes and value in an entity.

(ii) Passive NFE

The term passive NFE means

(1) Any non-financial entity which is not an active non-financial entity

(2) An investment entity described in sub-clause (B) of clause (c) of the Explanation to clause (3), which is not located in any of the jurisdictions specified by the Central Board of Direct Taxes in this behalf (Refer 3(ix) of Part D for notified jurisdiction)

(3) Not a withholding foreign partnership or withholding foreign trust

(Note: Foreign persons having controlling interest in a passive NFE are liable to be reported for tax information compliance purposes)

(iii) Passive income

The term passive income includes income by way of :

(1) Dividends,

- (2) Interest
- (3) Income equivalent to interest,
- (4) Rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE
- (5) Annuities
- (6) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income
- (7) The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets,
- (8) The excess of foreign currency gains over foreign currency losses
- (9) Net income from swaps
- (10) Amounts received under cash value insurance contracts

But passive income will not include, in case of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course of such dealer's business as such a dealer.

(iv) Controlling persons

Controlling persons are natural persons who exercise control over an entity and includes a beneficial owner 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. In the case of a legal arrangement other than a trust, controlling person means persons in equivalent or similar positions.

Pursuant to guidelines on identification of Beneficial Ownership issued by Reserve Bank of India vide Master Direction DBR.AML. BC.No.81/14.01.001/2015-16 as amended from time to time, persons (other than Individuals) are required to provide details of Beneficial Owner(s) ('BO').

Accordingly, the Beneficial Owner means '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 of / entitlements to:

- (1) More than 25% of shares or capital or profits of the juridical person, where the juridical person is a company;
- (2) More than 15% of the capital or profits of the juridical person, where the juridical person is a partnership; or
- (3) 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.

Where the client is a trust, the financial institution shall identify the beneficial owners of the client and take reasonable measures to verify the identity of such persons, through the identity of the settler of the trust, the trustee, the protector, all the beneficiaries in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

**(A) Controlling Person Type:**

Code	Sub-category	Code	Sub-category
1	CP of legal person-ownership	8	CP of legal arrangement-trust-other
2	CP of legal person-other means	9	CP of legal arrangement-Other-settlor equivalent
3	CP of legal person-senior managing official	10	CP of legal arrangement-Other-trustee equivalent
4	CP of legal arrangement-trust-settlor	11	CP of legal arrangement-Other-protector equivalent
5	CP of legal arrangement-trust-trustee	12	CP of legal arrangement-Other-beneficiary equivalent
6	CP of legal arrangement-trust-protector	13	CP of legal arrangement-Other-other equivalent
7	CP of legal arrangement-trust-beneficiary	14	CP - unknown

(v) Specified U.S. person – A U.S person other than the following:

- (1) a corporation the stock of which is regularly traded on one or more established securities markets;
- (2) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- (3) the United States or any wholly owned agency or instrumentality thereof;
- (4) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- (5) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- (6) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (7) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- (8) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (9) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- (10) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- (11) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
- (12) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- (13) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

(vi) Owner documented FFI

An FFI meets the following requirements:

- (a) The FFI is an FFI solely because it is an investment entity;
- (b) The FFI is not owned by or related to any FFI that is a depository institution, custodial institution, or specified insurance company;
- (c) The FFI does not maintain a financial account for any non participating FFI;
- (d) The FFI provides the designated withholding agent with all of the documentation and agrees to notify the withholding agent if there is a change in circumstances; and
- (e) The designated withholding agent agrees to report to the IRS (or, in the case of a reporting Model 1 IGA, to the relevant foreign government or agency thereof) all of the information described in or (as appropriate) with respect to any specified U.S. persons and (2). Notwithstanding the previous sentence, the designated withholding agent is not required to report information with respect to an indirect owner of the FFI that holds its interest through a participating FFI, a deemed-compliant FFI (other than an owner-documented FFI), an entity that is a U.S. person, an exempt beneficial owner, or an excepted NFE.

(vii) Direct reporting NFE

A direct reporting NFE means a NFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.



(viii) Exemption code of U.S. persons:

Code	Sub-category
A	An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
B	The United States or any of its agencies or instrumentalities
C	A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
D	A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
E	A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
F	A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
G	A real estate investment trust
H	A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I	A common trust fund as defined in section 584(a)
J	A bank as defined in section 581
K	A broker
L	A trust exempt from tax under section 664 or described in section 4947(a)(1)
M	A tax exempt trust under a section 403(b) plan or section 457(g) plan

(ix) Notified Jurisdiction by CBDT :

*Notification No.78/2018 [F.NO.500/05/2018-FT&TR-III], Dated 5-11-2018*

In exercise of the powers conferred by section 285BA of the Income-tax Act, 1961 read with sub-clause (ii) of clause (D) of the Explanation to clause (6) of rule 114F of the Income-tax Rules, 1962, the Central Board of Direct Taxes, hereby specifies the following jurisdictions for the purposes of the said sub-clause, namely:

1	Andorra	9	Bahrain	17	Canada	25	Curaçao	33	Germany	41	Indonesia	49	Latvia	57	Mexico	65	Panama	73	Samoa	81	Spain
2	Anguilla	10	Barbados	18	Cayman islands	26	Cyprus	34	Gibraltar	42	Ireland	50	Lebanon	58	Monaco	66	Poland	74	San marino	82	Sweden
3	Argentina	11	Belgium	19	Chile	27	Czech republic	35	Greece	43	Isle of man	51	Liechtenstein	59	Montserrat	67	Portugal	75	Saudi arabia	83	Switzerland
4	Aruba	12	Belize	20	People's republic of china	28	Denmark	36	Greenland	44	Italy	52	Lithuania	60	Nauru	68	Romania	76	Seychelles	84	Turks and caicos islands
5	Australia	13	Bermuda	21	Colombia	29	Estonia	37	Grenada	45	Japan	53	Luxembourg	61	Netherlands	69	Russian federation	77	Singapore	85	United arab emirates
6	Austria	14	Brazil	22	Cook islands	30	Faroe islands	38	Guernsey	46	Jersey	54	Malaysia	62	New zealand	70	Saint kitts and nevis	78	Slovak republic	86	United kingdom
7	Azerbaijan	15	British virgin islands	23	Costa rica	31	Finland	39	Hungary	47	Korea	55	Malta	63	Norway	71	Saint lucia	79	Slovenia	87	Uruguay
8	Bahamas	16	Bulgaria	24	Croatia	32	France	40	Iceland	48	Kuwait	56	Mauritius	64	Pakistan	72	Saint vincent and the grenadines	80	South africa		

### LIST OF DOCUMENTS TO BE SUBMITTED BY LEGAL ENTITIES FOR KNOW YOUR CUSTOMER (KYC) COMPLIANCE

SR. NO.	CATEGORY	LIST OF DOCUMENTS TO BE SUBMITTED FOR KYC COMPLIANCE
1	Companies	1. Certificate of Incorporation; and 2. Memorandum & Articles of Association; and 3. Permanent Account Number (PAN); and 4. Master data from MCA website; and 5. Resolution from the Board of Directors authorising its managers, officers or employees to transact on its behalf; and 6. KYC compliance of the directors, beneficial owners, authorised signatories as per the resolution.
2	Limited Liability Partnerships (LLPs)	1. Certificate of Incorporation and 2. LLP Agreement; and 3. Permanent Account Number (PAN); and 4. Master data from MCA website; and 5. Certified true copy of the Resolution granting authority to designated partner(s) or employee(s) of LLP to enter into transactions / agreements on its behalf and their names and specimen signature(s); and 6. KYC compliance of the partners, employees and authorised persons as per the resolution.
3	Partnership Firms	1. Registration Certificate; and 2. Partnership deed; and 3. Permanent Account Number (PAN); and 4. Latest bank account statement in the name of Partnership Firm. 5. Resolution granting authority to partner(s) or employee(s) of the firm to enter into transactions/agreements on its behalf and their names and specimen signature(s); and 6. KYC compliance of the partners, beneficial owners, employees and persons as per the resolution.
4	Trusts & Institutions	1. Certificate of Registration; 2. Trust Deed; and 3. Permanent Account Number (PAN); and 4. Latest bank account statement in the name of the Trust; and 5. Resolution by the Trustees or Managing Committee in favour of the office bearers of the Trust/Institution to transact on its behalf, their names and specimen signature(s); and 6. KYC compliance of the trustees, settlers, beneficiaries, beneficial owners, authorised signatories as per the resolution.
5	Hindu Undivided Family	1. Deed of declaration of HUF & List of coparceners and their specimen signatures alongwith photographs and PAN; and 2. Permanent Account Number (PAN); and 3. Latest bank account statement in the name of HUF; and 4. KYC compliance of the Karta of HUF.
6	Society	1. Registration Certificate; and 2. Society Rules and Bye-Laws certified by the Chairman/Secretary; and 3. Permanent Account Number (PAN); and 4. Latest bank account statement in the name of Society; and 5. List of Managing Committee members; and 6. Resolution in favour of persons authorised to act as authorised signatories; and 7. KYC compliance of beneficial owners, authorised signatories.
7	Unincorporated Association or Body of Individuals or other Juridical person	1. Permanent Account Number (PAN); and 2. Latest bank account statement in the name of AOP/BOI/Juridical person; and 3. Resolution granting authority to the managing body to transact business on its behalf, their names and specimen signature(s); and 4. KYC compliance of the beneficiaries, beneficial owners and those holding authority to carry out transaction.
8	Proprietary Concern	1. KYC compliance of the proprietor; and In addition to the above, any two of the following documents in the name of Proprietary Concern: a) Registration Certificate; or b) Certificate/License issued by Municipal Authorities under Shops and Establishment Act; or c) Sales and Income Tax returns; or d) CST/VAT/GST certificate (provisional/final); or e) Certificate/registration document issued by Sales Tax/Service Tax/Professional Tax authorities; or f) IEC (Importer Exporter Code) issued by the office of DGFT or Licence/certificate of practice issued by any professional body incorporated under a statute; or g) Complete Income Tax Return in the name of the sole proprietor where the firm's income is reflected, duly authenticated/acknowledged by the Income Tax authorities; or h) Utility bills such as electricity, water, landline telephone bills.