



CRS Form for Tax Residency Self Certification For Individuals, Joint Accounts (CRS-I)

Please read these instructions carefully before completing the form

Chapter XIA of Income Tax Rules, 2002 and Regulations based on the OECD Common Reporting Standard (CRS) require Al Meezan Investment Management Limited to collect and report certain information about each person's tax residency. If your tax residence is located outside Pakistan and/or United States of America (USA), we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to Federal Board of Revenue (FBR) and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

You can find summaries of defined terms in the Glossary of Terms provided at page 3 of this form.

Please complete this form if you are an individual, a sole trader or sole proprietor. Please use a separate form for each individual of a Joint Account. In case of Minor Account, guardian should complete this form on behalf of account holder i.e. minor.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder's tax status or other information that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

PART 1	ACCOUNT HOLDER INFORMATION	Customer ID	
Name of Investor	Date of Birth		
Place of Birth	City:	Country:	
Current Residence Address	Mailing Address (Complete only if different from current address)		
Address Line 1:	Address Line 1:		
Address Line 2:	Address Line 2:		
City:	City:		
Province/State:	Province/State:		
Country:	Country:		

PART 2 CRS – DECLARATION OF TAX RESIDENCY *(Please refer to Appendix – I for your tax residency status)*

I am tax resident of Pakistan or/and USA **ONLY**.

- Yes (Proceed to Part 4)
 No (Proceed to Part 3)



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PART 3 COUNTRY OF RESIDENCE FOR TAX PURPOSE

Please complete the following table indicating (i) the country where the Account Holder is resident for tax purposes and (ii) the Account Holder's Taxpayer Identification Number (TIN) or functional equivalent for each country indicated. . Please refer to the OECD website for more information on tax residency <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

If Tax Identification Number (TIN) is not available, please tick (✓) the appropriate box with reason **A, B or C** as defined below and provide Supporting Evidence:

Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents

Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number (*Please provide reasons if this is selected*)

Reason C - No TIN is required. (Note: Only select this reason, along-with evidence, if the domestic law of the relevant country does not require the collection of the TIN issued by such country)

Country(ies) of Tax Residence	TIN or Equivalent	Tick (✓) ONE only (If TIN is not available)		
		Reason A	Reason B	Reason C
1		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If Reason B selected, please explain in the following box(es) why you are unable to obtain a TIN or Functional Equivalent

1	
2	
3	

PART 4 DECLARATION AND SIGNATURE

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Al Meezan Investment Management Limited setting out how Al Meezan Investment Management Limited may use and share the information supplied by me. I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete. I undertake to submit a suitably updated Form within 30 days of any change in circumstances which affects the tax residency status or where any information contained herein to become incorrect.

Investor's Signature _____

Date _____



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TERMS & CONDITIONS AND GLOSSARY OF TERMS

In case Investor has the following Indicia/indication pertaining to a foreign country and yet declares self to be non-tax resident in the respective country, he/she is required to provide relevant Curing Documents as mentioned below:

CRS Indicia/indication Observed	Documentation required for Cure of CRS Indicia
Residence/ mailing address in a country other than Pakistan or/and USA	Obtain reasonable written explanation along-with relevant documentary evidence(s) .
Telephone number in a country other than Pakistan or/and USA	Examples of reasonable explanation may include a statement by the individual that he/she:
Mandate Holder of account having residence/ mailing address in a country other than Pakistan or/and USA	(1) is a student or teacher or trainee with a foreign address/contact number and holds the appropriate visa; (2) is assigned to a diplomatic post or a position in a consulate or embassy with a foreign address/contact number;
“Hold mail” or “in care of” address in a country other than Pakistan or/and USA	(3) is a seafarer or frontier worker or employee working on a truck or train travelling between countries/jurisdictions. (4) visited, for example, United Kingdom for leisure/holidays for less than 6 months; therefore, his/her NICOP shows the Current Address/Country of Stay of the United Kingdom. Examples of documentary evidence(s) are as follows: Copy of Passport, Visa and/or other documentary evidence establishing the non-tax resident status of relevant foreign country.

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 and the associated Commentary to the CRS at the <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

CRS

CRS is the Common Reporting Standard under which member states of the European Union and countries that have concluded Competent Authority Agreements exchange financial account information.

Participating Country/Jurisdiction

Participating country/jurisdiction means a jurisdiction/country (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the certain information, and (ii) which is identified in a published list to be made available on FBR's web portal.

Reportable Account

The term “Reportable Account” means an account held by one or more Reportable Persons.

Reportable Jurisdiction

Reportable Jurisdiction means all jurisdictions other than Pakistan and the United States of America;

Reportable Person

A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction/country under the tax laws of that jurisdiction.

TIN (including Functional Equivalent)

TIN means Taxpayer Identification Number or any other functional equivalent. A TIN is a unique combination of letters or numbers assigned by a country/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 country/jurisdiction.



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Appendix – I

A. You are TAX resident, If you have stayed for more than:

3 Month (≈ 91 Days) in the any of following country(ies)

Guernsey, South Africa

6 Month (≈ 183 Days) in the any of following country(ies)

Andorra, Australia, Austria, Belize, Brazil, Bulgaria, Canada, Colombia, Croatia, Cyprus, Czech Republic, Chile, Costa Rica, Denmark, Estonia, Faroe Islands, Finland, Gibraltar, Greece, Germany, Greenland, Hong Kong (China), Hungary, India, Iceland, Ireland, Isle of Man, Israel, Jersey, Korea, Latvia, Liechtenstein, Lithuania, Malaysia, Malta, Mauritius, Montserrat, New Zealand, Norway, Poland, Portugal, Romania, Russian Federation, Saint Lucia, Saint Vincent & the Grenadines, Saudi Arabia, Singapore, Slovak Republic, Slovenia, Spain, Switzerland, Uruguay, Sweden, Turkey, UK

1 Year (≈ 12 Months) in the any of following country(ies)

Argentina, China, Japan

B. Following Jurisdictions have stated rules for the classification of an Individual as Tax Resident

Jurisdiction(s)	Conditions for being Tax Residents
UAE	<p>"Resident Person" in the United Arab Emirates means:</p> <ul style="list-style-type: none"> a) Any United Arab Emirates National; or b) An individual who is a resident in United Arab Emirates with: <ul style="list-style-type: none"> • a valid Emirates ID • a valid Residency Visa.
Italy	<p>According Italian income tax code, an individual is considered resident in Italy for tax purposes if at least one of the following conditions are met for a period of time that is greater than half of the tax period (183 Days):</p> <ul style="list-style-type: none"> • Registration of the individual in the Municipal population registers • Presence of a domicile in Italy related to the individual according to the civil code definition. • Residence of the individual in Italy
Luxembourg	<p>Are liable to income tax: Resident taxpayers, i.e. physical persons who have their tax domicile or normal place of residence in Luxembourg on their domestic and foreign taxable income.</p>
Mexico	<p>All individuals who establish their permanent home in Mexico are deemed to be residents in Mexico. If they have their centre of vital interest in national territory; this is, when more than 50% of the total revenue obtained by the individual within a calendar year arises from sources within the country or when the main centre of their professional activities is located in Mexico</p>
Netherlands	<p>The main facts and circumstances that determine tax residence are:</p> <ul style="list-style-type: none"> • you spend most of your time at a Dutch address; • your partner and/or family lives in the Netherlands; • you work in the Netherlands; • you have insurance in the Netherlands; • your (family) physician is resident in the Netherlands; • you are a member of one or more clubs / societies in the Netherlands; • your kids receive an education in the Netherlands.



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Republic of San Marino	<p>The notion of tax residency for natural persons is provided for by Article 10 of Law no. 166 of 16 December 2013.</p> <p>Under said Article, natural persons shall be deemed to be resident in San Marino for tax purposes if, in the tax period of reference, at least one of the following conditions is met:</p> <ul style="list-style-type: none">• they have their registered residency in San Marino for most of the tax period;• they live in the territory of San Marino for most of the tax period;• they have their centre of vital interests in the territory of San Marino.
France	<p>Under Article 4 B of the CGI, regardless of their nationality, individuals are deemed to be domiciled in France for tax purposes if:</p> <ul style="list-style-type: none">• their home is in France; or• their main place of abode is in France;• they carry on a professional activity in France, salaried or not, unless they can prove that it is a secondary activity;• they have the centre of their economic interests in France
Macao	<p>When an individual generates income from Macao, either through employment or self-employment, he or she would be taxable, and therefore a unique TIN will be given to him or her.</p> <p>“Professional Tax (salaries tax)” is the type of tax that is attributable to such income</p>

C. Tax Exempted Jurisdictions

Tax Exempted Jurisdictions (There is no Income Tax applicable on Individuals)

Bermuda, Cayman Islands, Kuwait, Seychelles, Turks and Caicos Islands

List of Jurisdictions may be updated w.r.t. OECD website. For complete details about tax residency, kindly visit <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>