**TIGER**

**BROKERS**

**Non-Individual Account Opening**

**Form**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1. Type of accounts** | | | | | | | | | | | | |
| Security Trading Account | | | | | | | | | | | | |
| Joint Account | | | | | | | | | | | | |
| Company Account | | | | | | | | | | | | |
| SMSF Account | | | | | | | | | | | | |
| Trust | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **2. Instruction** | | | | | | | | | | | | |
| \* For Joint Account, please complete section 3, 7, 8.1 | | | | | | | | | | | | |
| \* For Company Account, please complete section 3, 4, 7, 8.2 | | | | | | | | | | | | |
| \* For SMSF/Trust Account with individual trustee, please complete 3, 5, 7, 8.2 | | | | | | | | | | | | |
| \* For SMSF/Trust Account with company trustee, please complete 3, 4, 5, 7, 8.2 | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **3. Details of Joint Account Holders, Company Directors, or Individual Trustees** | | | | | | | | | | | | |
| **3.1 Individual 1** | | | | | | | | | | | | |
| Given Name | | | | | | | Surname | | | | Date of Birth (DD/MM/YYYY) | |
|  | | | | | | |  | | | |  | |
| Email Address | | | | | | | Mobile Number | | | | Position (Director/Trustee) | |
|  | | | | | | |  | | | |  | |
| Residential Address | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| Mail Address (if different to above) | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **3.2 Individual 2** | | | | | | | | | | | | |
| Given Name | | | | | | | Surname | | | | Date of Birth (DD/MM/YYYY) | |
|  | | | | | | |  | | | |  | |
| Email Address | | | | | | | Mobile Number | | | | Position (Director/Trustee) | |
|  | | | | | | |  | | | |  | |
| Residential Address | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| Mail Address (if different to above) | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **4. Company/Trustee Company Detail** | | | | | | | | | | | | |
| Full Company Name | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| ACN/ABN | | | | | TFN (Optional) | | | | Country of Registration | | | |
|  | | | | |  | | | |  | | | |
| Australia resident for tax purpose? | | | | | Company Type | | | | Industry (e.g., Finance, IT) | | | |
| Yes  No | | | | | Proprietary  Public | | | |  | | | |
| Registered Address | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| Mailing Address (if different from registered address) | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Company beneficial owner details (List the individual/s who own or control 25% or more of company)** | | | | | | | | | | | | |
| **4.1 Beneficial Owner 1 (same as above 3.1  or 3.2  )** | | | | | | | | | | | | |
| Given Name | | | | | | | Surname | | | | Date of Birth (DD/MM/YYYY) | |
|  | | | | | | |  | | | |  | |
| Residential Address | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **4.2 Beneficial Owner 2 (same as above 3.1  or 3.2  )** | | | | | | | | | | | | |
| Given Name | | | | | | | Surname | | | | Date of Birth (DD/MM/YYYY) | |
|  | | | | | | |  | | | |  | |
| Residential Address | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **5. Details of SMSF/Trust** | | | | | | | | | | | | |
| Full name of the SMSF/ Trust (e.g., XYZ ATF XYZ Trust) | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| Type of Trust (e.g., family trust, SMSF) | | | | | Is material asset contribution to the trust by the settlor at the time the trust is established is less than $10,000? | | | | | | | |
|  | | | | | Yes  No | | | | | | | |
| ABN | | TFN (Optional) | | | Country where trust was established | | | | | Australia resident for tax purpose? | | |
|  | |  | | |  | | | | | Yes  No | | |
| **SMSF/Trust beneficial owner details (List the individual/s who own or control 25% or more of SMSF/Trust)** | | | | | | | | | | | | |
| **5.1 Beneficial Owner 1 (same as above 3.1  or 3.2  )** | | | | | | | | | | | | |
| Given Name | | | | | | | Surname | | | | Date of Birth (DD/MM/YYYY) | |
|  | | | | | | |  | | | |  | |
| Residential Address | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **5.2 Beneficial Owner 2 (same as above 3.1  or 3.2  )** | | | | | | | | | | | | |
| Given Name | | | | | | | Surname | | | | Date of Birth (DD/MM/YYYY) | |
|  | | | | | | |  | | | |  | |
| Residential Address | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **6. Attach copies of identification document(s)** | | | | | | | | | | | | |
| To open a Client Account, you must provide Tiger Brokers with copies of the relevant identification documentation:   * Driver’s license, or * Passport and relevant proof of address | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **7. Acknowledgement** | | | | | | | | | | | | |
| By signing below, you, the Client(s), acknowledge that you have read, understood, and agreed to the terms and conditions of Tiger Brokers’:   * Product Disclosure Statement * Target Market Determination * Financial Services Guide * Client Agreement * Risk Disclosure Statement for Securities and ETFs * Risk Disclosure Statement for OTC Securities * Electronic Trading and Order Routine Systems * Market Data Subscriber Agreement * Privacy Policy * Privacy Supplement * Consent of third party electronic ID verification * Consent to receive electronic Notices * Consent to receive marketing materials * Disclaimer * Terms and Conditions   All the above policies and disclosures are available on [https://www.tigerbrokers.com.au/](https://www.tigerbrokers.com.au/info/others-agreements-and-disclosures) . | | | | | | | | | | | | |
| Name of Individual 1 (Joint account holder/Director/Trustee) | | | | | | | Name of Individual 2 (Joint account holder/Director/Trustee) | | | | | |
|  | | | | | | |  | | | | | |
| Signature | | | | | | | Signature | | | | | |
|  | | | | | | |  | | | | | |
| Date | | | | | | | Date | | | | | |
|  | | | | | | |  | | | | | |
|  | | | | | | | | | | | | |
| **8. CRS Self Certification** | | | | | | | | | | | | |
| **8.1 CRS Self-Certification for Joint Account Holders** | | | | | | | | | | | | |
| **Please read before completing this form:**  Regulations based on the OECD Common Reporting Standard (“CRS”) require Financial Institutions such as Tiger Brokers, to collect and report certain information about an Account Holder’s tax residence. If you are tax resident of any country outside Australia, we may be legally required to pass on the information provided in this form (and other financial information about the financial account(s) to which this form relates), to the Australian Tax Office (“ATO”). The ATO may exchange this information with the tax authorities of other jurisdictions.  As a financial institution, we do not provide tax advice to customers. If you have any questions about whether you are a tax resident in any particular country, please contact your tax advisor or visit the OECD AEOI portal for country-by country information on tax residence at www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/. | | | | | | | | | | | | |
| **Part 1 – Account Holder Identification** | | | | | | | | | | | | |
| **Joint Account Holder 1 (same as above 3.1  or 3.2  )** | | | | | | | | | | | | |
| Given Name | | | | | | | Surname | | | | Date of Birth (DD/MM/YYYY) | |
|  | | | | | | |  | | | |  | |
| Residential Address | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Joint Account Holder 2 (same as above 3.1  or 3.2  )** | | | | | | | | | | | | |
| Given Name | | | | | | | Surname | | | | Date of Birth (DD/MM/YYYY) | |
|  | | | | | | |  | | | |  | |
| Residential Address | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Part 2 — Country of Tax Residence and Related Taxpayer Identification Number (TIN) or Equivalent** | | | | | | | | | | | | |
| \*Is the **account holder 1** a tax resident of any country outside Australia? ☐ Yes ☐ No | | | | | | | | | | | | |
| \*Is the **account holder 2** a tax resident of any country outside Australia? ☐ Yes ☐ No | | | | | | | | | | | | |
| **If No, you will declare Australia as your sole country of tax residence.**  If Yes, please provide the account holder’s country of foreign tax residence. If the account holder is a tax resident in more than one foreign country, please detail all countries and associated tax identification numbers (“TIN”). | | | | | | | | | | | | |
| Account Holder 1 | Country / Jurisdiction of Tax Residence: | | | | | TIN | If no TIN available, enter Reason A, B or C | | | | | Explanation if Reason B is selected |
|  | | | | |  |  | | | | |  |
|  | | | | |  |  | | | | |  |
|  | | | | |  |  | | | | |  |
| Account Holder 2 | Country / Jurisdiction of Tax Residence: | | | | | TIN | If no TIN available, enter Reason A, B or C | | | | | Explanation if Reason B is selected |
|  | | | | |  |  | | | | |  |
|  | | | | |  |  | | | | |  |
|  | | | | |  |  | | | | |  |
| \* If no TIN is available, one of the following reasons (A, B or C) must be provided in the boxes above:  A - The country/jurisdiction does not issue TINs to its residents.  B - The Account holder is unable to obtain a TIN or equivalent – please explain why.  C - No TIN is required – only select if the domestic law of the jurisdiction does not require the collection of TINs issued by such a jurisdiction.  If the Entity is tax resident in any additional foreign countries, please provide details (country of foreign tax residence / TIN) as an attachment | | | | | | | | | | | | |
| **Part 3 — Declarations and Signature** | | | | | | | | | | | | |
| • I/We certify that the countries of foreign tax residence provided in this form, represent all foreign countries in which the Account Holder is considered tax resident.  • I/We acknowledge and agree that the information contained in this form and information regarding any reportable account(s) may be reported to the ATO, and the ATO may exchange this information with the country or countries in which the Account Holder may be resident for tax purposes.  • I/We undertake to advise Tiger Brokers promptly of any change in circumstance which causes the information contained herein to become incorrect and to provide a suitably updated Certification within 30 days.  • I/We certify that I/We am/are authorised to sign for the Account Holder(s) in respect of all the account(s) to which this form relates.  • I/We declare that all statements made in this declaration are, to the best of my/our knowledge and belief, correct and complete. | | | | | | | | | | | | |
| Name of Joint Account Holder 1 | | | | | | | Name of Joint Account Holder 2 | | | | | |
|  | | | | | | |  | | | | | |
| Signature | | | | | | | Signature | | | | | |
|  | | | | | | |  | | | | | |
| Date | | | | | | | Date | | | | | |
|  | | | | | | |  | | | | | |
|  | | | | | | | | | | | | |
| **8.2 CRS Self Certification for Entity Client (Company, Trust)** | | | | | | | | | | | | |
| **Please read before completing this form:**  Regulations based on the OECD Common Reporting Standard (“CRS”) require Financial Institutions such as Tiger Brokers, to collect and report certain information about an Account Holder’s tax residence. If you are tax resident of any country outside Australia, we may be legally required to pass on the information provided in this form (and other financial information about the financial account(s) to which this form relates), to the Australian Tax Office (“ATO”). The ATO may exchange this information with the tax authorities of other jurisdictions.  **Instructions:**  • All Entity Account Holders must complete this certification except Australian Retirement Funds e.g. SMSFs and regulated super funds.  • Corporate Trustees (other than trustees of Australian Retirement Funds) must complete this certification on behalf of the Trust (as the Account Holder).  • If any of the Account Holder’s Controlling Persons are tax resident of any country outside Australia, a Controlling Person(s) CRS Self Certification form must also be completed. Refer to PART 4 of this form for information on who is considered a Controlling Person.  To help you complete this form, please refer to the ‘CRS Self Certification – Key Definitions’。 | | | | | | | | | | | | |
| **Part 1 - Account Holder Identification** | | | | | | | | | | | | |
| Legal Name of Entity: | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Part 2 – Entity Type** | | | | | | | | | | | | |
| **(**a) Financial Institution  Please select the Financial Institution’s status from one of the options below:  ☐ (i) Depository Institution  ☐ (ii) Specific Insurance Company  ☐ (iii) Custodial Institution  ☐ (iv) An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution  ☐ (v) Other Investment Entity | | | | | | | (b) Non-Financial Institution  Please select the Non-Financial Entity’s (NFE) status from one of the options below:  (i) Active NFE – a corporation the stock of which is regularly traded on an established securities market, or a corporation which is a related entity of such a corporation.  Name of securities market  Click or tap here to enter text.  Name of related entity (if applicable)  Click or tap here to enter text.  (ii) Active NFE – a government entity, central bank, or international organization.  (iii) Active NFE – other – such as a company operating an active trade or business, that is not described above.  (iv) Passive NFE - An entity earning 50% or more of its revenue from investment activities (e.g. rent, dividend, interest) or 50% or more of the entity’s assets are used to generate investment income. (  v) Charitable organisation registered in  Australia with the Australian Charities and Non-for-Profit Commission (ACNC)  Provide ABN:  Click or tap here to enter text. | | | | | |
| **Part 3 – Tax Residence** | | | | | | | | | | | | |
| 1. Is the Entity a tax resident of any country outside Australia?  Yes  No   If Yes, please provide the Entity’s country of foreign tax residence. If the Entity is a tax resident in more than one foreign country, please detail all countries and associated tax identification numbers (“TIN”). If the Entity is not tax resident in any country (e.g. because it is fiscally transparent), please indicate that below and provide its place of effective management, or country in which its principal office is located. | | | | | | | | | | | | |
| Country / Jurisdiction of Tax Residence: | | | TIN | | | If no TIN available, enter Reason A, B or C | | Explanation if Reason B is selected | | | | |
|  | | |  | | |  | |  | | | | |
|  | | |  | | |  | |  | | | | |
|  | | |  | | |  | |  | | | | |
| \* If no TIN is available, one of the following reasons (A, B or C) must be provided in the boxes above:  A - The country/jurisdiction does not issue TINs to its residents.  B - The Account holder is unable to obtain a TIN or equivalent – please explain why.  C - No TIN is required – only select if the domestic law of the jurisdiction does not require the collection of TINs issued by such a jurisdiction.  If the Entity is tax resident in any additional foreign countries, please provide details (country of foreign tax residence / TIN) as an attachment | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Part 4 – Controlling Persons** | | | | | | | | | | | | |
| You must complete this section if you have ticked (a)(iv) or (b)(iv) Passive NFE in PART 2 i.e. you are:  • an investment entity located in a Non-participating jurisdiction and managed by another Financial Institution.  • are a passive Non-Financial Entity (NFE)  Controlling Persons per entity type are as follows: | | | | | | | | | | | | |
| Entity Type | | | | Controlling Persons | | | | | | | | |
| (1) Trust | | | | All beneficiaries, trustees, settlors, protectors and any other natural person (or persons) exercising ultimate effective control over the trust e.g. appointer. Note: If any party is a company, then please refer to the definition of Controlling Persons in point (2) below. | | | | | | | | |
| (2) Company | | | | All beneficial owners i.e. individuals that control the company or own (directly/indirectly) 25% or more of the company’s issued share capital.\* | | | | | | | | |
| (3) Partnership | | | | All partners of a partnership | | | | | | | | |
| (4) Association / Co-operative | | | | All governing members | | | | | | | | |
|  | | | | | | | | | | | | |
| (a) Are any of the Entity’s Controlling Persons tax resident of any country outside Australia(Y/N)? | | | | | | | | | | | | |
| ☐ Yes ☐ No | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Part 5 – Declarations and Signatures** | | | | | | | | | | | | |
| • I/We certify that the countries of foreign tax residence provided in this form, represent all foreign countries in which the Account Holder is considered tax resident.  • I/We acknowledge and agree that the information contained in this form and information regarding any reportable account(s) may be reported to the ATO, and the ATO may exchange this information with the country or countries in which the Account Holder may be resident for tax purposes.  • I/We undertake to advise Tiger Brokers promptly of any change in circumstance which causes the information contained herein to become incorrect and to provide a suitably updated Certification within 30 days.  • I/We certify that I/We am/are authorised to sign for the Account Holder(s) in respect of all the account(s) to which this form relates.  • I/We declare that all statements made in this declaration are, to the best of my/our knowledge and belief, correct and complete. | | | | | | | | | | | | |
| Name of Director/Trustee 1 | | | | | | | Name of Director/Trustee 2 | | | | | |
|  | | | | | | |  | | | | | |
| Signature | | | | | | | Signature | | | | | |
|  | | | | | | |  | | | | | |
| Date | | | | | | | Date | | | | | |
|  | | | | | | |  | | | | | |

|  |
| --- |
|  |

**CRS Self Certification – Key Definitions**



**CRS Self Certification – Key Definitions**

1. **Account Holder –** the person or legal entity listed or identified as the holder of a Financial Account by the Financial Institution that maintains the 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.
2. **Active Non-Financial Entity (NFE)** – any NFE that meets any of the following criteria:
   1. Less than 50 percent of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent 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;
   2. 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 traded on an established securities market;
   3. The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
   4. 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;
   5. 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 does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
   6. 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;
   7. 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
   8. The NFE meets all of the following requirements:
      1. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or 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;
      2. It is exempt from income tax in its jurisdiction of residence;
      3. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
      4. 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 entity has purchased; and
      5. 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 thereof.
3. **Controlling Person** – the natural persons who exercise control over an entity or any shareholder with interest or profit of more than 25% shares or such threshold set by the local authority. In the case of a trust, such term means the settlor, the trustee, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term ‘Controlling Persons’ must be interpreted in a manner consistent with the FATF recommendations or by the local regulations governing non-individual entities. If the account

is maintained for an entity of which the individual is a Controlling Person, then the ‘Common Reporting Standard (CRS) Self Certification form - Controlling Person” form should be completed instead of this form.

1. **Entity** – a legal person or a legal arrangement, such as a corporation, partnership, trust or foundation.
2. **Financial Institution** – a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company or Takaful provider.
3. **Financial Account** – an account maintained by a Financial Institution, and includes Depository Accounts, Custodial Accounts, Equity and debt interest or profit income in certain Investment Entities; Cash Value Insurance or Takaful Contracts and Annuity Contract.
4. **Governmental Entity** – The government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or any one or more of the foregoing (each, ‘Governmental Entity’). This category is comprised of the integral parts, controlled entities, and political subdivisions of a jurisdiction.

An integral part of a jurisdiction means any person, organisation, agency, bureau, fund, instrumentality, or other body, however designated, that constitutes a jurisdiction, with no portion inuring to the benefit of any private person. An integral part does not include any individual who is a sovereign, official, or administrator acting in a private or personal capacity.

* 1. A controlled entity means an Entity that is separate in Form from the jurisdiction or that otherwise constitutes a separate juridical entity, provided that:
     1. The Entity is wholly owned and controlled by one or more Governmental Entities directly or through one or more controlled entities;
     2. The Entity’s net earnings are credited to its own account or to the accounts of one or more Governmental Entities, with no portion of its income inuring to the benefit of any private person; and
     3. The Entity’s assets vest in one or more Governmental Entities upon dissolution.
  2. Income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental program, and the program activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing; however, income is considered to inure to the benefit of private persons if the income is derived from the use of a Governmental Entity to conduct a commercial.

1. **Investment Entity** – Includes 2 types of entities:
   1. an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
      1. Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc. and inclusive of Islamic), foreign exchange, exchange, interest rate or profit rate and index instruments; transferable securities; or commodity futures trading;
      2. Individual and collective portfolio management; or
      3. Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.
   2. an Entity where 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 Takaful provider, or the first type of Investment Entity.
2. **Participating Jurisdiction** – a jurisdiction that has publicly committed to adopt the CRS by 2018 and is published as one on [https://www.iras.gov.sg/IRASHome/CRS/.](https://www.iras.gov.sg/IRASHome/CRS/)
3. **Passive Non-Financial Entity (NFE)** – any of the following:
   1. NFE that is not an Active NFE; or
   2. Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.
4. **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 and value in an Entity.
5. **Reportable Account** – 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.
6. **Reportable Person** – reportable person other than:
   1. a corporation the stock of which is regularly traded on one or more established securities markets;
   2. any corporation that is a Related Entity of a corporation described in 12(i);
   3. a Governmental Entity.
   4. an International Organisation;
   5. a Central Bank; or
   6. a Financial Institution.

**Taxpayer Identification Number (TIN)** – Taxpayer Identification Number or functional equivalent in the absence of a Taxpayer Identification Number. Further details of acceptable TINs can be found at:<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>