

OANDA Canada

Business account application

Please ensure all the documentation listed below is provided when this application is submitted, and depending upon circumstances additional documentation may be requested.

Document Required	Document(s) Provided	
	Yes	No
Completed OANDA Corporate Application Form		
Entity Certification		
Acknowledgement and consent (To be completed by all beneficial owners/directors)		
Certificate of Incorporation		
Memorandum and Articles of Association *if applicable		
Share Certificate or Register *If applicable		
Business Bank statement		
FATCA Self-Certification form		

I consent to the provision of the following documents by way of the OANDA Website:

RELATIONSHIP DISCLOSURE AND RISK DISCLOSURE

https://www.oanda.com/register/docs/divisions/ocan/risk_disclosure_agreement_ca.pdf

fxTRADE CUSTOMER AGREEMENT

https://www.oanda.com/register/docs/divisions/ocan/fxtrade_customer_agreement_ca.pdf

Privacy Policy

https://www1.oanda.com/register/docs/divisions/ocan/privacy_policy.pdf

I hereby confirm that I have read, understood and that the company agrees to be bound by the terms of these documents.

Name of director: _____

Signature _____

Customer Acknowledgement and Consent

IMPORTANT – PLEASE READ CAREFULLY

A. Order Execution Only Service

Customer acknowledges and agrees that, in the course of accepting orders from Customer, neither OANDA (Canada) Corporation ULC (“OANDA”), nor any of its employees: (i) provides advice or recommendations to Customer regarding the purchase or sale of any foreign exchange contract, contracts or difference or any security (collectively “Contracts”); or (ii) makes any determination of Customer’s general investment needs and objectives; or (iii) makes any determination of the suitability regarding the purchase or sale of any Contracts. Customer understands that Customer is solely responsible for Customer’s investment decisions and transactions as well as for any profits or losses that may result from such transactions.

Customer further acknowledges and agrees that neither OANDA nor any of its employees provides Customer with any legal, tax or accounting advice regarding the profitability of any Contract or any decision in respect thereof, nor does OANDA nor any of its employees consider Customer’s financial situation, investment knowledge, investment objectives or risk tolerance when accepting orders from Customer. Customer will not solicit or rely upon any such advice from OANDA or any of its employees and agrees that OANDA will have no liability therefore whatsoever. In making investment decisions with respect to transactions in or for Customer’s fxTrade Account(s) or any other matter, Customer will consult and rely upon Customer’s own advisors and not OANDA or any of its employees.

B. Credit Check

In order to open and operate an fxTrade account with OANDA, Customer must agree to the following terms and conditions of a credit check.

In connection with my application for an fxTrade account with OANDA, I hereby take notice that OANDA may be procuring and referring to a consumer credit report respecting me containing personal information, including credit information, for the purposes of verifying my identity and other information that I have provided in the fxTrade New Client Application Form and during the application process, and I hereby consent thereto.

BY SIGNING BELOW I ACKNOWLEDGE RECEIPT OF A COPY OF THIS ACKNOWLEDGEMENT AND CONSENT AND THAT I HAVE READ AND UNDERSTAND IT AND THAT I AM WILLING AND ABLE, FINANCIALLY AND OTHERWISE, TO ASSUME THE RISKS OF TRADING.

NOTE: For Entity accounts, each Authorized Representative listed in the Entity Certification must sign a Customer Acknowledgement and Consent form.

Customer Name (Name of individual and name of Entity if applicable): _____

Date: _____

Signature: _____

ENTITY CERTIFICATION

(Order Execution Only Account)

Authorizing fxTrade Account Opening and Accepting fxTrade Customer Agreement.

This Certification is to be completed by an authorized signing officer or director of the Entity named below.

Name of Entity: _____ ("Entity")

I, _____ (Entity Officer/Director), hereby certify that:

Entity authorizes the following individual ("Representative") to apply for, open and maintain one or more fxTrade accounts at OANDA Corporation ("OANDA") on behalf of and in the name of Entity and to execute and deliver the fxTrade Account Application and the fxTrade Customer Agreement, including all applicable addenda and all related documents, as the same may be amended from time to time:

[Note: A copy of valid government issued photo identification is required for Representative.]

Name: _____

Title: _____

Email: _____

Signature: _____

In consideration of OANDA opening one or more fxTrade accounts for and on behalf of Entity, Entity hereby agrees that:

- i. OANDA may rely and act on any written, oral or electronic instructions, orders or directions (collectively "Instructions") given to it by Representative or any individual who appears to represent Entity, whether or not they are authorized to do so, unless OANDA has actual knowledge of the individual's lack of authority. Such Instructions may include instructions to deposit with, transfer from and withdraw from, Entity's fxTrade account(s), and to trade in, purchase and sell (including sell short) foreign exchange or precious metal contracts, on margin or otherwise using the OANDA fxTrade platform (collectively "Transactions");
- ii. OANDA shall have no responsibility for further inquiry into Representative's or such other individuals' apparent authority to provide Instructions or enter into Transactions on behalf of Entity, and OANDA shall bear no liability for the consequences of its acts or omissions made in reliance upon any such Instruction or the execution of any Transaction; and
- iii. the terms and conditions of the fxTrade Customer Agreement, including all applicable addenda and all related documents, as the same may be amended from time to time, shall be binding upon OANDA and Entity in respect of all fxTrade accounts opened on Entity's behalf pursuant to this Certification and all Transactions entered into in such accounts.

Date: _____

Name: _____

Title: _____

Signature: _____

COMPANY INFORMATION

Full Legal Company Name: _____

Entity Type: Corporation ☐ Partnership ☐ Trust ☐ Fund ☐

Other (please state entity type) _____

Registered Company Number: _____
(eg: 123456, AB123456)

Date of Incorporation: _____

Country of Incorporation: _____

Registered Company Address: _____

Country _____ Postal/Zip Code _____

Trading Company Address: _____

Country _____ Postal/Zip Code _____

Postal Company Address: _____

Country _____ Postal/Zip Code _____

Business Number (BN): _____

The business number (BN) is a nine-digit number that Canada Revenue Agency will assign to a business (or other organization such as a charity) for tax matters related to business in Canada.

Regulatory Status: Unregulated ☐ Regulated ☐ Name of the Regulator _____

Listed on an Exchange: No ☐ Yes ☐ Name of the Exchange _____

Company Website Address: _____

Company Contact Tele Number: _____

Company Contact Email Address: _____

BUSINESS INFORMATION

Nature of business? _____

Industry sector? (eg: Financial Services, Legal, Accountancy, Insurance, Consumer Goods, Marketing, IT, Transport, Engineering, Export/ Import, Manufacturing, Property/ Construction, Education, Transport, Pharmaceuticals, Casino, etc.)

What is the purpose of the account? (eg: hedging, investing client money, etc) _____

Do you operate a commodity pool or pooled investment vehicle?

Yes ☐ No ☐

Will any other individual or entity have beneficial interest in this account?

Yes ☐ No ☐

Are any of the company's shares publicly traded?

Yes ☐ No ☐

Is any shareholder a publicly listed company?

Yes ☐ No ☐

Are you, your spouse, or any relative in the same household, an employee, principal, owner of over 10% equity interest, or associated person of a retail forex counter-party?

Yes ☐ No ☐

Primary Contact Full Name: _____

Primary Contact Position: _____

Primary Contact Email Address: _____

Primary Contact Telephone Number: _____

Is the Primary Contact the person who will be trading on this account? Yes ☐ No ☐

If no, please state the primary trader on this account _____

Over the past two years, how many times have you traded:

CFD's:	Less than 6 trades <input type="checkbox"/>	7 to 50 trades <input type="checkbox"/>	More than 50 trades <input type="checkbox"/>
FX:	Less than 6 trades <input type="checkbox"/>	7 to 50 trades <input type="checkbox"/>	More than 50 trades <input type="checkbox"/>
Other Derivative Products:	Less than 6 trades <input type="checkbox"/>	7 to 50 trades <input type="checkbox"/>	More than 50 trades <input type="checkbox"/>
Other Investment Products:	Less than 20 trades <input type="checkbox"/>	21 to 50 trades <input type="checkbox"/>	More than 50 trades <input type="checkbox"/>

Have you ever traded any of the above products more than 50 times? Yes ☐ No ☐

Do you have any qualifications that will assist you in understanding OANDA's services, eg: professional degree? Yes ☐ No ☐

FINANCIAL INFORMATION

What is the estimated annual revenue for the company in CAD?

10,000 or less ☐ 10,000- 15,000 ☐ 15,000- 25,000 ☐ 25,000- 35,000 ☐ 35,000- 55,000 ☐
 55,000- 85,000 ☐ 85,000- 130,000 ☐ 130,000- 200,000 ☐ 200,000- 300,000 ☐ 300,000- 500,000 ☐
 500,000- 1,000,000 ☐ 1,000,000- 5,000,000 ☐ 5,000,001 or greater ☐

What is the estimated net worth of the company in CAD? (total assets less total liabilities)

10,000 or less ☐ 10,000- 15,000 ☐ 15,000- 25,000 ☐ 25,000- 35,000 ☐ 35,000- 55,000 ☐
 55,000- 85,000 ☐ 85,000- 130,000 ☐ 130,000- 200,000 ☐ 200,000- 300,000 ☐ 300,000- 500,000 ☐
 500,000- 1,000,000 ☐ 1,000,000- 5,000,000 ☐ 5,000,001 or greater ☐

What is the desired risk tolerance for the account in CAD?

The dollar amount you can afford to invest without adversely affecting your standard of living

This amount cannot exceed your net worth

What is the estimated liquid net worth for the business?

10,000 or less ☐ 10,000- 15,000 ☐ 15,000- 25,000 ☐ 25,000- 35,000 ☐ 35,000- 55,000 ☐
 55,000- 85,000 ☐ 85,000- 130,000 ☐ 130,000- 200,000 ☐ 200,000- 300,000 ☐ 300,000- 500,000 ☐
 500,000- 1,000,000 ☐ 1,000,000- 5,000,000 ☐ 5,000,001 or greater ☐

What is the source of funds? (please tick the most relevant answer)

Commercial Activities ☐ Third party funds ☐ Investment held at another brokerage ☐ Other ☐

CORPORATE STRUCTURE INFORMATION

Shareholders/Beneficial Owners (please list everyone with a holding of 25% or above)				
Name	Nationality	Address	Date of Birth (DD/MM/YYYY)	SIN

Have any of the above beneficial owners declared bankruptcy? Yes ☐ No ☐ If Yes, when was the bankruptcy discharged? _____

Are you, an immediate family member or any person having an interest in this account a member or employee of an IIROC member firm? Yes ☐ No ☐

Directors (please list all directors below)				
Name	Nationality	Address	Date of Birth (DD/MM/YYYY)	SIN

Have any of the above beneficial owners declared bankruptcy? Yes ☐ No ☐ If Yes, when was the bankruptcy discharged? _____

Are you, an immediate family member or any person having an interest in this account a member or employee of an IIROC member firm?

Yes No

Authorized Traders (please list all authorized traders below)				
Name	Nationality	Address	Date of Birth (DD/MM/YYYY)	SIN

FATCA IGA & CRS Self-Certification

Entity 701

Please read before completing this form:

Tax authorities require Financial Institutions (FIs) to collect and report certain information about Account Holder's tax residency statuses.

To enable the FI to comply with its obligations to report to the relevant tax authorities, you are required to state the residency for tax purposes of the person or persons identified as the holder(s) of a Financial Account. On this form these persons are cumulatively referred to as the "Account Holder(s)".

I. Account Holder Information

Account Holder - The person listed or identified as the holder of a Financial Account. The name of the Account Holder should be provided. If the person opening the account is not a Financial Institution and is acting as an intermediary, agent, custodian, nominee, signatory, investment advisor or legal guardian on behalf of one or more other account holders this form must be completed by or on behalf of that other person who is referred to as the Account Holder.

Legal Entity Name	Country of Incorporation or Organisation
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Permanent Residence Address (if none, Address of Principal Office)

City/Town	State/Province	Postal Code	Country (do not abbreviate)
GIIN (if any)			Sponsoring Entity's Name (if entity is a sponsored entity and providing sponsor's GIIN)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

II. Tax Residence

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes.

If the entity has no residence for tax purposes, enter the country in which its place of effective management is situated.

Taxpayer Identification Number (TIN) - A taxpayer identification number (TIN) or functional equivalent should be provided for each country of residence for tax purposes identified. A TIN is a unique combination of letters and/or numbers assigned to the individual by a government, or its tax authorities, which is used to identify the account holder for the purposes of administering taxes. In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers (such as a social insurance number) to identify their residents for tax purposes.

Country of Tax Residence 1	Taxpayer Identification Number 1	TIN Unavailable: <input type="checkbox"/>
Country of Tax Residence 2	Taxpayer Identification Number 2	TIN Unavailable: <input type="checkbox"/>
Country of Tax Residence 3	Taxpayer Identification Number 3	TIN Unavailable: <input type="checkbox"/>

TIN Unavailable Explanation(s) – If any “TIN Unavailable” box is checked, please provide an explanation.

☐

I certify the tax residence countries provided represent all countries in which the entity is considered a tax resident.

If Account Holder has additional countries of tax residence please attach a statement to this form containing the Country and TIN for each

III. CRS Status

FINANCIAL INSTITUTION - A entity that falls into any of the following categories:

1. Custodial Institution - any entity that holds, as a substantial portion of its business, Financial Assets for the account of others. See Annex for definition of “substantial portion”.

2. Depository Institution - An entity that accepts deposits in the ordinary course of a banking or similar business.

3. Investment Entity - any Entity that either:

a) primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

i) 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; ii) individual and collective portfolio management; or iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; OR

b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by a Financial Institution.

4. Specified Insurance Company - any 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.

Is the Account Holder a Financial Institution?

If Yes complete the Financial Person Institution certification

☐ Yes

☐ No

If No complete the Nonfinancial Entity certification

Financial Institution (FI)

Is the entity an Investment Entity managed by an FI?

(See Financial Institution definition above – section 3(b))

☐ **Yes** If any tax residence country provided is not a participating CRS jurisdiction, then complete the Controlling Persons Attachment.

☐ **No**

Nonfinancial Entity (NFE)

Select the category of NFE which applies to the entity.

See Annex for definitions of NFE categories. Select only single category.

If the category is “Passive NFE”, then complete the Controlling Persons attachment.

☐ **Governmental Entity, International Organisation, or Central Bank**

☐ **A corporation the stock of which is regularly traded on an established securities market (or entity related to such a corporation)**

Name of Securities Market: _____

Name of Related Entity: _____

☐ **A Start-up Company formed in the past 24 months**

Please provide the date of the entity was organised: _____

IV. FATCA Status

U.S. Person - A corporation or partnership organized in the United States, the U.S. government or any state within the U.S. or the District of Columbia, a trust if a court within the United States is able to exercise primary jurisdiction over the administration of the trust and one or more United States persons have the authority to control all substantial decisions of the trust, or an estate the income of which, from sources without the United States which is not effectively connected to a U.S. trade or business, is includible in gross income for U.S. tax purposes.

Specified U.S. Person - Any U.S. person other than:

- a publicly traded corporation, or a corporation that is a member of the same expanded affiliated group as a publicly traded corporation
- a tax exempt organization (as defined in section 501(a))
- an individual retirement plan (as defined in section 7701(a)(37))
- the United States or an agency or instrumentality of the United States, or any state (including District of Columbia and United States possessions) or state authorities - a bank (as defined in section 581)
- a real estate investment trust (as defined in section 856)
- a regulated investment company (as defined in section 851)
- an entity registered with the SEC under the Investment Company Act of 1940
- a common trust fund (as defined in section 584(a)) or a tax exempt trust (as defined in section 664(c) or 4947(a)(1))
- a registered dealer, or a registered broker (as defined in section 6045(c)).

Is the Account Holder a U.S. Person?

If Yes complete the U.S. Person certification

☐ Yes

☐ No

If No complete the non U.S. Person certification

U.S. Person

Is the entity a specified U.S. person?

(See U.S. Person definition above)

☐ Yes

☐ No

Non-U.S. Person

Select a classification that matches your FATCA status:

See Annex for definitions of IGA categories.

Select only a single category.

If the category is Passive NFFE, then complete the Controlling Persons attachment.

☐ **Participating FFI** (Provide GIIN in Part I)

☐ **Local/Partner Jurisdiction FFI** (Provide GIIN in Part I)

☐ **Deemed-Compliant FFI**

Select deemed-compliant category:

☐ **Trustee-Documented Trust** (Provide GIIN and trustee name in Part I)

☐ **Sponsored Investment Vehicle** (Provide GIIN and sponsor's name in Part I)

☐ **Registered-Deemed Compliant FFI** (Provide GIIN in Part I)

☐ **Other Deemed-Compliant Category**

☐ **Nonparticipating FFI**

☐ **Exempt Beneficial Owner**

☐ **Direct Reporting NFFE** (Provide GIIN in Part I)

- ☐ **Direct Reporting NFFE** *(Provide GIIN in Part I)*
- ☐ **Sponsored Direct Reporting NFFE** *(Provide GIIN and sponsor's name in Part I)*
- ☐ **A Start-up Company formed in the past 24 months**
Please provide the date of the entity was organised:
- ☐ **Other Active NFFE** *(See Annex for other categories)*
- ☐ **Passive NFFE** *(Complete Controlling Persons attachment)*

V. Declarations and Signature

- I understand that the information supplied by me in this Certification (including any attachments hereto) is covered by the full provisions of the terms and conditions governing my/the Account Holder's relationship with the FI setting out how the FI may use and share the information supplied by me to the FI.
- I acknowledge and agree that information contained in this Certification (including any attachments hereto) and information regarding the account(s) set out above may be reported to the tax authorities of the country in which the account is maintained and that those tax authorities or the FI may provide the information to the country or countries in which I/the Account Holder am/ is resident for tax purposes.
- I undertake to advise the FI promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide the FI a suitably updated Certification and/or attachment within 30 days of such change in circumstances.
- I certify that I am authorised to sign for the Account Holder of all the account(s) to which this form relates.
- I declare that all statements made on this form/in this Certification (including any attachments hereto) are, to the best of my knowledge and belief, true, correct and complete. I agree that I will submit a new certification within 30 days if any information on this form becomes incorrect.

Name of Signer

Signature

Capacity in which Signing

Date (DD/MM/YYYY)

Controlling Person	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2	Taxpayer Identification Number 2		Town/City of Birth
	Country of Tax Residence 3	Taxpayer Identification Number 3		Country of Birth
	TIN Unavailable Explanation(s) – <i>If any TIN is not provided above, please provide an explanation.</i>		Controlling Person Type	Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary Equivalent <input type="checkbox"/> Other-Equivalent

Controlling Person	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2	Taxpayer Identification Number 2		Town/City of Birth
	Country of Tax Residence 3	Taxpayer Identification Number 3		Country of Birth
	TIN Unavailable Explanation(s) – <i>If any TIN is not provided above, please provide an explanation.</i>		Controlling Person Type	Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary Equivalent <input type="checkbox"/> Other-Equivalent

Controlling Person	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2	Taxpayer Identification Number 2		Town/City of Birth
	Country of Tax Residence 3	Taxpayer Identification Number 3		Country of Birth
TIN Unavailable Explanation(s) – <i>If any TIN is not provided above, please provide an explanation.</i>		Controlling Person Type	Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary Equivalent <input type="checkbox"/> Other-Equivalent	

Controlling Person	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2	Taxpayer Identification Number 2		Town/City of Birth
	Country of Tax Residence 3	Taxpayer Identification Number 3		Country of Birth
TIN Unavailable Explanation(s) – <i>If any TIN is not provided above, please provide an explanation.</i>		Controlling Person Type	Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary Equivalent <input type="checkbox"/> Other-Equivalent	

*If Account Holder has additional Controlling Persons, provide multiple Controlling Persons attachments.

Annex

CRS Definitions

NFE CATEGORIES

NFEs

An NFE means any entity that is not a financial institution. An NFE may be an **Active NFE** or a **Passive NFE**.

Active NFEs

Active NFEs by Reason of Income and Assets

Less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.

A Corporation the Stock of which is Regularly Traded on an Established Securities Market (or entity related to such a corporation)

The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market.

<i>Regularly Traded</i>	Meaningful volume of trading with respect to the stock on an on-going basis.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.
<i>Related Entity</i>	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.

Governmental Entity

The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.

International Organisation

Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

Central Bank

An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

Holding NFEs that are Members of a Nonfinancial Group

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.

A Start-up Company formed in the past 24 months

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.

NFE Liquidating or Emerging from Bankruptcy

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.

Treasury Centers that are Members of a Nonfinancial Group

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.

Non-Profit NFE

An NFE that meets the following criteria:

- I. 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;
- II. it is exempt from income tax in its jurisdiction of residence;
- III. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- IV. the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
- V. 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.

Passive NFE

For purpose of completing this certification, a **Passive NFE** means any NFE that is not an **Active NFE**.

ENTITY MANAGED BY ANOTHER FINANCIAL INSTITUTION

An Entity is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the following activities or operations: trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferrable securities; or commodity futures trading.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity that performs the above trading functions, if any of the managing Entities is such an Entity.

PARTICIPATING CRS JURISDICTION

A jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS. A list of all participating jurisdictions can be found at: <http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>

GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)

The term GIIN or Global Intermediary Identification Number means the identification number that is assigned to a participating FFI or registered deemed-compliant FFI. The term GIIN or Global Intermediary Identification Number also includes the identification number assigned to a reporting Model 1 FFI for purposes of identifying such entity to withholding agents. All GIINs will appear on the IRS FFI list.

Annex

FATCA Definitions - 1

FATCA STATUS – FINANCIAL INSTITUTION

Participating FFI

An FFI that has agreed to comply with the requirements of an FFI agreement, including an FFI described in a Model 2 IGA that has agreed to comply with the requirements of an FFI agreement. The term PFFI also includes a QI branch of a U.S. financial institution, unless such branch is a Reporting Model 1 FFI.

Local/Partner Jurisdiction FFI

An FFI located in a jurisdiction that has in effect an agreement with the United States to facilitate the implementation of FATCA. A list of all participating jurisdictions can be found at:

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

Trustee-Documented Trust

A trust established under the laws of the local jurisdiction to the extent that the trustee of the trust is a Reporting U.S. Financial Institution, Reporting Model 1 FFI, or Participating FFI and reports all information required to be reported pursuant to the Agreement with respect to all U.S. Reportable Accounts of the trust.

Registered Deemed-Compliant FFI

An FFI that registers with the IRS to declare its status. Includes certain local FFIs, non-reporting members of participating FFI groups, qualified collective investment vehicles, restricted funds, qualified credit card issuers and servicers, and sponsored investment entities and controlled foreign corporations.

Other Deemed-Compliant FFI

Deemed-compliant FFIs also include the following: Non-Registering Local Bank, FFI with Only Low Value Accounts, Sponsored Closely-Held Investment Vehicle, Limited Life Debt Investment Entity, and any other FFI treated as a deemed-compliant FFI under an applicable IGA (except for a registered deemed-compliant FFI).

Nonparticipating FFI

An FFI other than a participating FFI, a deemed-compliant FFI, or an exempt beneficial owner.

Exempt Beneficial Owner

An entity in one of the following categories:

<i>Governmental Entity</i>	The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.
<i>International Organisation</i>	Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.
<i>Central Bank</i>	An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.
<i>Exempt Retirement Fund</i>	A retirement fund that meets one of the following categories under the applicable IGA: Treaty-Qualified Retirement Fund, Broad Participation Retirement Fund, Narrow Participation Retirement Fund, Pension Fund of an Exempt Beneficial Owner, or Investment Entity Wholly Owned by Exempt Beneficial Owners.

Investment Entity Wholly

An Entity that is a Financial Institution solely because it is an Investment Entity, provided that each direct holder of an Equity Interest

Owned by Exempt BOs

in the Entity is an exempt beneficial owner, and each direct holder of a debt interest in such Entity is either a Depository Institution (with respect to a loan made to such Entity) or an exempt beneficial owner.

Direct Reporting NFFE

A direct reporting NFFE is a passive NFFE that elects to report certain information about its direct or indirect substantial U.S. owners directly to the IRS on Form 8966 in lieu of providing such information to the financial institutions at which the NFFE holds an account. Direct reporting NFFEs will be required to register with the IRS to obtain a GIIN and agree to report the information about its substantial U.S. owners directly to the IRS. A direct reporting NFFE will not be treated as a participating FFI or be required to enter into an FFI agreement; it will be treated as an excepted NFFE.

Sponsored Direct Reporting NFFE

An entity to serving as a “sponsor” for one or more direct reporting NFFEs, which will require the sponsoring entity to report information about a sponsored direct reporting NFFE’s direct or indirect substantial U.S owners directly to the IRS on a Form 8966.

Annex

FATCA Definitions - 2

FATCA STATUS – NFFE

NFFEs

An NFFE means any entity that is not a financial institution. An NFFE may be an **Active NFFE** or a **Passive NFFE**.

Active NFFEs

Active NFFEs by Reason of Income and Assets

Less than 50% of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.

A Corporation the Stock of which is Regularly Traded on an Established Securities Market (or entity related to such a corporation)

The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market.

<i>Regularly Traded</i>	Meaningful volume of trading with respect to the stock on an on-going basis.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.
<i>Related Entity</i>	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.

Excepted Territory NFFE

The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory.

Governmental Entity

The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing.

Holding NFFEs that are Members of a Nonfinancial Group

Substantially all of the activities of the NFFE 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.

A Start-up Company formed in the past 24 months

The NFFE 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 NFFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE.

NFFE Liquidating or Emerging from Bankruptcy

The NFFE 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.