

INDIVIDUAL INVESTOR ACCOUNT OPENING FORM

No. AAML-03-2021

NOTE: ALL FIELDS IN THE FORM ARE MANDATORY UNLESS MENTIONED OTHERWISE. FILL IN BLOCK LETTERS WITH BLUE/BLACK PEN

TYPE OF ACCOUNT:		<input type="checkbox"/> Single <input type="checkbox"/> Joint <input type="checkbox"/> Minor	
PRINCIPAL ACCOUNT HOLDER		(As per Identity Document i.e. CNIC/Passport)	
Name Mr./Mrs./Ms.:			
Father's/Husband's Name:		Mother's Maiden Name:	
CNIC/NICOP/Passport No.:		Issuance Date: D D M M Y Y Y Y Expiry Date: D D M M Y Y Y Y	
<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Male <input type="checkbox"/> Female		Place of Birth: Date of Birth: D D M M Y Y Y Y	
Mailing Address:			
		City: Country:	
Permanent Address:			
		City: Country:	
Nationality:		<input type="checkbox"/> Pakistan Resident <input type="checkbox"/> Non-Resident Pakistani <input type="checkbox"/> Other (Please Specify) _____	
Zakat Deduction:		<input type="checkbox"/> Yes <input type="checkbox"/> No ( Please attach Zakat Affidavit)	
CONTACT DETAILS Email:			
Tel Res /Office:		Mobile: Mobile Network:	
IN CASE OF MINOR ACCOUNT		Name of Guardian: Relation with Minor:	
Guardian CNIC:		Issuance Date: D D M M Y Y Y Y Expiry Date: D D M M Y Y Y Y	
JOINT ACCOUNT HOLDERS		(Only Applicable for Joint Accounts)	
Joint Holder 1		Relation with Principal: Mobile #: Email:	
Name:			
CNIC/NICOP/Passport:		Issuance Date: D D M M Y Y Y Y Expiry Date: D D M M Y Y Y Y	
Joint Holder 2		Relation with Principal: Mobile #: Email:	
Name:			
CNIC/NICOP/Passport:		Issuance Date: D D M M Y Y Y Y Expiry Date: D D M M Y Y Y Y	
Joint Holder 3		Relation with Principal: Mobile #: Email:	
Name:			
CNIC/NICOP/Passport:		Issuance Date: D D M M Y Y Y Y Expiry Date: D D M M Y Y Y Y	
NEXT OF KIN		(For Singly Operated Account)	
Name:		Mobile #:	
INSTRUCTION			
1. Account Operating Instruction		(For Joint Account Only)	
<input type="checkbox"/> Principal A/c Holder Only <input type="checkbox"/> Anyone <input type="checkbox"/> Any Two <input type="checkbox"/> All			
2. Redemption Payment Instructions		DIVIDEND PAYMENT INSTRUCTIONS	
<input type="checkbox"/> Send Cheque to Registered Address <input type="checkbox"/> Send Cheque to Bank		<input type="checkbox"/> Reinvestment <input type="checkbox"/> Cash	
3. Bank Account Detail of Principal Account Holder for Redemption and Dividend Payments			
IBAN Number (mandatory)			
Account Title:			
Bank Name:		Branch: City:	
4. Information via Electronic Mode (Transactional & Periodic)			
<input type="checkbox"/> Accept <input type="checkbox"/> Deny (Incase of deny, information will be sent through post)			
5. Online Access			
<input type="checkbox"/> Yes <input type="checkbox"/> No			
Principal Account Holder		Joint Account Holder 1 Joint Account Holder 2 Joint Account Holder 3	

KYC DETAILS		Principal Account Holder		Joint Holder 1		Joint Holder 2		Joint Holder 3		(Mandatory for Compliance as per Regulatory requirements)											
Source of Income:												<input type="checkbox"/> Salary	<input type="checkbox"/> Business	<input type="checkbox"/> Inheritance	<input type="checkbox"/> Stock/Investments	<input type="checkbox"/> Savings	<input type="checkbox"/> Pension/Retirement Benefits	<input type="checkbox"/> Home Remittance	<input type="checkbox"/> Other_____		
Nature of Business: <small>In-case of Sole Proprietor only</small>																					
Geographies involved:		<input type="checkbox"/> Sindh		<input type="checkbox"/> Punjab		<input type="checkbox"/> KPK		<input type="checkbox"/> Balochistan		<input type="checkbox"/> Other _____											
Possible Modes of Transactions:						<input type="checkbox"/> Online		<input type="checkbox"/> Physical		<input type="checkbox"/> Both		Expected No. of Transactions (Monthly) _____									
Expected Turnover in Account:						<input type="checkbox"/> Monthly Rs. _____															
Expected Investment per Transaction:						<input type="checkbox"/> Upto Rs. 100,000		<input type="checkbox"/> Rs. 100,000 – 1,000,000		<input type="checkbox"/> Rs. 1,000,000 – 10,000,000		<input type="checkbox"/> Rs. 10,000,000 +									
Approximate Annual Income		<input type="checkbox"/> Up to Rs.100, 000		<input type="checkbox"/> Rs.100, 001 – Rs.250, 000		<input type="checkbox"/> Rs.250, 001 – Rs.500, 000		<input type="checkbox"/> Rs.500, 001 – Rs.1, 000,000		<input type="checkbox"/> Rs.1,000,001 – Rs.2,000,000											
		<input type="checkbox"/> Rs.2,000,001 – Rs.4,000,000		<input type="checkbox"/> Rs.4,000,001 – Rs.10,000,000		<input type="checkbox"/> Rs.10,000,001 & above															
Please Select as applicable;																					
<ul style="list-style-type: none"><li>• Has any Financial Institution ever refused to open your account?</li><li>• Do you have any relation with International / Domestic Politically Exposed Person (PEP)?</li><li>• Are you holding a senior position in any government institution or Political Party (PEP)?</li><li>• Do you have any financial links to offshore Tax havens?</li><li>• Do you deal in high value items such as Gold, Silver or Precious Metals/Stones?</li></ul>												<input type="checkbox"/>	No	<input type="checkbox"/>	Yes						
												<input type="checkbox"/>	No	<input type="checkbox"/>	Yes						
												<input type="checkbox"/>	No	<input type="checkbox"/>	Yes						
												<input type="checkbox"/>	No	<input type="checkbox"/>	Yes						
												<input type="checkbox"/>	No	<input type="checkbox"/>	Yes						
If you are acting and investing on behalf of any other person (ultimate beneficiary), please provide the following details of ultimate beneficiary;																					
Name of Ultimate Beneficiary		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Relation with Customer:						CNIC/NICOP/Passport No:															
Please provide copy of CNIC/NICOP/Passport as applicable. Note: Ultimate beneficiary is an individual who has any legitimate relationship with the customer. If you do not disclose the ultimate beneficiary, you undertake that <b>principal account holder</b> is the ultimate beneficial owner of the invested funds. Please note that redemption shall only be allowed in favor of account holder. <b>All taxes are chargeable to the principal account holder as per his/her current tax status.</b>																					
IMPORTANT INFORMATION																					
<b>NO CASH ACCEPTED</b> We do not accept cash, therefore you are advised to pay only through the payment modes as mentioned in the Offering Document.																					
<b>COOLING-OFF RIGHT FOR INDIVIDUAL UNIT HOLDERS</b> All Individual Unit Holders have a right to obtain a refund of their first time investment only (cooling-off right) in a Collective Investment Scheme (CIS). The Unit Holder may exercise cooling-off right within three (3) business days commencing from the date of issuance of Statement of Account (cooling-off period). For this purpose, the Unit Holder shall send a written request to AAML's Head Office. The refund pursuant to the exercise of a cooling-off right shall be paid to the Unit Holder at an amount equal to NAV per unit applicable on the date the cooling-off period is exercised, within six (6) business days of receipt of written request from the Unit Holder.																					
I, the undersigned, hereby declare that the above mentioned information is correct, complete and up-to-date to the best of my knowledge and belief, and I shall immediately update the Management Company if there is any change in such information. I hereby assure to the Management Company that the proceeds invested in the Fund(s) are not derived from money laundering or illegal activities and the source of funds declared in this Form is true and correct to the best of my knowledge and belief.  I, the undersigned is aware that the opening of account is subject to verification of CNIC details from NADRA and other provided information.																					
I/We hereby declare that the information provided to in this form is true and correct and that I/We are authorized to conduct transaction in this account. I/We certify that the options selected features and services requested and that the authorizations hereon shall continue until any written notice of a modification or a termination signed by all appropriate parties. I/We have carefully read, understood and accepted the terms and conditions given in the relevant Trust Deed(s) and Offering Document(s) of the Fund(s)/Plan(s). I/we hereby confirm that I/we have received the latest Fund Manager Report (FMR) and/or Fact Sheet as the case may be. I/We understood that the company may amend or alter the terms and conditions referred herein and hereafter, from time to time. I/We understand to access the company website to keep myself/ourselves updated before every operation of this account. I/We understand that investments in mutual funds are subject to market risks and fund prices may go up or down based market conditions. I/We understand that past performance is not necessarily an indicator of future results and there is no fixed or guaranteed return. I/We declare that the amount so invested is legitimate and not generated from money laundering activities.  میں/ہم اقرار کرتے ہیں کہ اس فارم میں فراہم کردہ معلومات صحیح اور درست ہے اور یہ بھی کہ میں/ہم اس اکاؤنٹ میں ٹرانزیکشن (لین دین) کرنے کا اختیار رکھتا/رکھتے ہیں۔ میں/ہم تصدیق کرتے ہیں کہ ہماری منتخب کردہ خصوصیات اور درخواست کردہ خدمات اور اس حوالے سے حاصل کردہ اختیارات اس وقت تک جاری رہیں گے تاوقتیکہ تمام متعلقہ پارٹیوں (فربقیوں) کے دستخط سے ترمیم یا اختتام کار تحریری نوٹس موصول نہیں ہو جاتا۔ میں/ہم نے فنڈ (ز) / پلان (ز) کی متعلقہ ٹرسٹ ڈیڈ (ز) اور آفرنگ دستاویزات میں دی گئی تمام شرائط و ضوابط کو غور سے پڑھا لیا ہے، سمجھ لیا ہے اور قبول کر لیا ہے۔ میں/ہم یہ بھی تصدیق کرتے ہیں کہ میں/ہم نے تازہ ترین فنڈ منیجر رپورٹ اور تمام بنیادی معلومات و شرائط کی دستاویزات حاصل کر لی ہے۔ میں/ہم نے اس بات کو بخوبی سمجھ لیا ہے کہ کمپنی وقتاً فوقتاً موجودہ یا مستقبل میں لاگو ہونے والی شرائط و ضوابط میں ترمیم یا تبدیلی کر سکتی ہے۔ میں/ہم سمجھتے ہیں کہ میں/ہم باخبر رہنے کے لئے اس اکاؤنٹ کے ہر آپریشن (بھیمل) سے قبل کمپنی کی ویب سائٹ تک رسائی کریں گے۔ میں/ہم یہ بھی سمجھتے ہیں کہ میو چائل فنڈ زمین سرمایہ کاری مارکیٹ ریسک سے مشروط ہے اور مارکیٹ کی صورتحال کے مطابق فنڈ کی قیمتوں میں اتار چڑھاؤ ہو سکتا ہے۔ میں/ہم یہ سمجھتے ہیں کہ ماضی کی کارکردگی مستقبل کے نتائج کی لازمی عکاس نہیں اور کوئی متعین یا ضمانت شدہ منافع نہیں۔ میں/ہم یہ اقرار کرتے ہیں کہ سرمایہ کاری میں لگائی جانے والی رقم جائز ہے اور مبنی لانڈریگ کی سرگرمیوں سے حاصل نہیں کی گئی۔																					
Date:	D	D	M	M	Y	Y	Y	Y													
												Unit Holder's Signature									
FOR OFFICIAL USE ONLY																					
Name & Signature of Sales Person(s)/Distributor _____												Risk Category Assigned by Sales Person _____									
Branch/Distributor Stamp _____												Date: D D M M Y Y Y Y									

## ANNEXURE – 01

## SECTION A

- [illegible]

S.No.	Please Tick " ✓ " To Appropriate Check Box.	Documentation Required		
01	Are you US citizen?	<input type="checkbox"/>	Yes	If yes, please provide form W-9.
		<input type="checkbox"/>	No	
02	Are you US resident?	<input type="checkbox"/>	Yes	
		<input type="checkbox"/>	No	
03	Do you hold a US permanent resident card Green Card)?	<input type="checkbox"/>	Yes	
		<input type="checkbox"/>	No	
04	Were you born in USA?	<input type="checkbox"/>	Yes	If yes, • Please provide Form W-9, or • In case you claim to be a Non-US Person; please fill Section B of this form and provide Non-US Passport and Certificate of Loss of Nationality (i.e. Form I-407).
		<input type="checkbox"/>	No	
05	Standing instructions to transfer funds to an account maintained in USA.	<input type="checkbox"/>	Yes	If yes, • Please provide Form W-9, or • In case you claim to be a Non-US Person; please fill Section B of this form supported by other documentary evidence establishing the non-US status.
		<input type="checkbox"/>	No	
06	Do you have any Power of Attorney / Authorized Signatory/ Mandate holder having US Address?	<input type="checkbox"/>	Yes	
		<input type="checkbox"/>	No	
07	Do you have US Residence / Mailing / Sole Hold Mail address?	<input type="checkbox"/>	Yes	If yes, • Please provide Form W-9, or • In case you claim to be a Non-US Person; please fill Section B of this form and provide non-US Passport and other documentary evidence establishing the non-US status.
		<input type="checkbox"/>	No	
08	Do you have US telephone number?	<input type="checkbox"/>	Yes	
		<input type="checkbox"/>	No	

## SECTION B

Signature: \_\_\_\_\_

**Declaration:**

I/We hereby acknowledge and declare that the FATCA information provided in this form is correct and true and complete to the best of my/our knowledge and belief.

I/We agree to provide supporting evidence and provide updates within 30 days in case any of the aforementioned information changes.

In consideration of Atlas Asset Management Limited (AAML) maintaining/continuing to maintain my/our accounts with it, An expressly and unconditionally authorize (AAML) to disclose relevant account and/or personal information to third parties including the US tax authorities, as well as take necessary action including stopping redemption from any/all of my/our account(s) and/or withholding of tax for the purpose of (AAML)'s compliance with its obligations under the US Foreign Account Tax Compliance Act ("FATCA").

I/We undertake to fully cooperate with (AAML) to ensure it meets its obligations under FATCA in connection with my/our account(s).

I/We irrevocably confirm and undertake that I/We shall indemnify, defend, and hold harmless (AAML), its Directors, Officers, and Employees from any loss, action, cost, expense (including, but not limited to, sums paid in settlement of claims, reasonable attorney and consultant fees, and expert fees), claim, damages, or liability which may be suffered or incurred by (AAML) in discharging its obligations under FATCA and/or as a result of disclosures to the US tax authorities.

I/We acknowledge and accept that (AAML) reserves the right to close or suspend, without prior notice, any/all of my/our account(s), if required documentation/information is not submitted within a stipulated time.

میں/ہم تسلیم اور اعلان کرتے ہیں کہ اس فارم میں ہماری جانب سے فراہم کردہ FATCA کی معلومات مکمل اور صحیح ہے۔

میں/ہم مذکورہ بالا معلومات میں اپنے اکاؤنٹ میں کسی قسم تبدیلی آنے کی صورت میں 30 دن کے اندر تازہ معلومات فراہم کرنے اور ثبوت فراہم کرنے کی یقین دہانی کراتے ہیں۔

اٹلس ایسیٹ مینجمنٹ لیمنڈ (AAML) کو قائم/برقرار رکھنے کے حوالے سے میں/ہم (AAML) کو غیر مشروط اختیار دیتے/دیتا ہوں کہ یہ متعلقہ اکاؤنٹ اور/یا ذاتی معلومات کسی تیسرے فریق کو فراہم کئے ہیں۔ بشمول امریکی ٹیکس اتھارٹیز، تاکہ وہ میرے/ہمارے تمام اکاؤنٹس سے ریڈمپشن کو روکنے کے لیے وہولڈنگ ٹیکس سمیت دیگر ضروری اقدامات یو ایس فارن اکاؤنٹ ٹیکس کمپلائنس ایکٹ ("FATCA") کے تحت انجام دے سکیں۔

میں/ہم حلفیہ کہتے ہیں کہ (AAML) کے ساتھ مکمل تعاون کریں گے تاکہ اس بات کو یقینی بنایا جاسکے کہ FATCA کے تحت میرے/ہمارے اکاؤنٹس کی تمام شرائط پوری ہو سکیں۔

میں/ہم تصدیق کرتے ہیں اور حلفیہ کہتے ہیں کہ میں/ہم کسی بھی نقصان، عمل، اخراجات، رقم (بشمول، لیکن محدود نہیں، کہ سیٹلمنٹ کے دعوے، اٹارنی اور کنسلٹنٹ کی مناسب فیس، اور ماہرین کی فیس)، دعوے، نقصانات یا کسی بھی واجبات جو کہ FATCA کے تحت عائد ہوتے ہیں اور/یا یو ایس ٹیکس اتھارٹیز تک معلومات پہنچانے کے دوران تمام واجبات سے (AAML)، اس کے ڈائریکٹرز، آفیسرز اور ملازمین کو بری الذمہ قرار دیتا ہوں / دیتے ہیں۔ میں/ہم سمجھتے ہیں اور مانتے ہیں کہ اگر ہماری جانب سے دستاویزات / معلومات مقررہ عرصے تک فراہم نہ کی جائے، تو (AAML) کے پاس کسی بھی پیشگی اطلاع کے بغیر میرے/ہمارے تمام اکاؤنٹس کو بند کرنے کا حق رکھتے ہیں۔

Date: 

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

US Taxpayer Identification Number (in case of US Person): \_\_\_\_\_

Signature

# CRS FORM FOR INDIVIDUAL ACCOUNT

Pakistan became signatory of Multilateral Convention on mutual administrator assistance in tax matters.

FBR through "Chapter XII A" of Income Tax Rules, 2002 has commenced the implementation of OECD Common Reporting Standards (CRS) and require Atlas Asset Management Limited (AAML) to collect and report certain information about an account holder's tax residence. If the account holder's tax residence is located outside Pakistan and U.S., AAML may be legally obliged to pass on the information in this form and other financial information with respect to financial accounts to FBR/SECP and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

(Fields marked with a \* are mandatory.)

## PART 1 – IDENTIFICATION OF INDIVIDUAL ACCOUNT HOLDER

A. Name of Account Holder		C. Mailing Address	
Family Name or Surname(s):*		Line 1 (e.g. House/Apt, Street):	
Title:		Line 2 (e.g. Town/City/Province):*	
First or Given Name:*		Country:*	
Middle Name(s):		Postal / ZIP code (if any):*	
B. Current Residence Address		D. Date of Birth	
Line 1 (e.g. House/Apt, Street):*		(date/month/year)*	
Line 2 (e.g. Town/City/Province):*			
Country:*		E. Place Of Birth	
Postal / ZIP code (if any):*		Town or City of Birth*	
Telephone Residence:*		Country of Birth*	
Telephone Mobile:			

## Part 2 – Country of residence for tax purposes and related Taxpayer identification number or equivalent number\* ("TIN")

Country/Jurisdiction of tax residence	TIN	If no TIN available enter reason A, B or C

If a TIN is unavailable please provide the appropriate reason A, B or C where Indicated below:

**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 explain why you are unable to obtain a TIN in the below table if you have selected this reason).

**Reason C** – No TIN is required. (Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction).

Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above.

1	
2	

## PART 3 – 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 AAML setting out how AAML 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 FBR/SECP in Pakistan and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Account Holder (or authorized to sign for the Account Holder) of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise AAML within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, and to provide AAML with a suitably updated self certification and Declaration within 30 days of such change in circumstances.

Signature:\*

Print name:\*

Date:\*

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Note: If you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity: \*

## APPENDIX – SUMMARY DESCRIPTION OF SELECT DEFINED TERMS

**Account Holder** — The term means a person 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 or account of another person as agent, custodian, nominee, signatory, investment advisor or intermediary is not treated as holding the account for purposes of these rules and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

**Controlling Person** — The term means a natural person who exercise control over an Entity. In the case of a trust, such term 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 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 Financial Action Task Force recommendations.

**Entity**—The term means a legal person or a legal arrangement, such as a corporation, partnership, trust or foundation.

**Financial Account** — The term means an account maintained by a Financial Institution and includes a Depository Account, a Custodial Account, and

- (i) in the case of an Investment Entity, any equity or debt interest in the Financial Institution. Notwithstanding the foregoing, the term "Financial Account" does not include any equity or debt interest in any Entity that is an Investment Entity solely because it, (a) renders investment advice to and acts on behalf of, or (b) manages portfolios for and acts on behalf of a customer for the purpose of investing, managing or administering Financial Assets deposited in the name of the customer with a Financial Institution other than such Entity;
- (ii) in the case of a Financial Institution not described in sub-clause (i) any equity or debt interest in the Financial Institution, if the class of interests was established with a purpose of avoiding reporting in accordance with Rule 78C; and
- (iii) any Cash Value Insurance Contract and any Annuity Contract issued or maintained by a Financial Institution, other than a noninvestment-linked, non-transferable immediate life annuity that is issued to an individual and monetizes a pension or disability benefit provided under an account that is an Excluded Account. The term "Financial Account" does not include any account that is an excluded account.

**Participating Jurisdiction** — The term means a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the information specified in rule 78C, and (ii) which is identified in a published list to be made available on FBR's web portal.

**Reportable Account** — The term means 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 provided it has been identified as such pursuant rule 78D through 78J.

**Reportable Jurisdiction** — The term means all jurisdictions other than Pakistan and the United States of America.

**Reportable Person** — The term means a Person other than

- (i) a corporation the stock of which is regularly traded on one or more established securities markets;
- (ii) any corporation that is a Related Entity of a corporation described in sub-clause (i);
- (iii) a Governmental Entity;
- (iv) an International Organization;
- (v) a Central Bank; or
- (vi) a Financial Institution.

**TIN** —The term means Taxpayer Identification Number (or any other functional equivalent in the absence of a Taxpayer Identification Number).