

PREAMBLE

Foreign Account Tax Compliance Act (FATCA), which is a United States of America ("US") legislation aiming to prevent US taxpayers from avoiding tax by investing through non-US financial Institutions and offshore investment vehicles and concealing their assets from US Internal Service (IRS), will be effective from 1 July, 2014. FATCA requires Apex Securities Berhad ("ASB") as a financial institution to identify accounts held directly or indirectly by US persons and to report relevant account information to the IRS.

In order to ascertain a customer's US or non-US tax status, ASB is required to collect additional information or documentation from customers. If customers fail to provide us with the requested information and documentation, ASB is required to report to the IRS the account information and/or withhold 30% of any US source withholdable payments or gross proceeds.

DECLARATION WHETHER UNITED STATES OF AMERICA ("US") PERSONS (Tick one only)

- I am/ we are **NOT** a US person/corporation as defined under FATCA.
- I am/ we are a US person/corporation*. [I/we understand that I/We must complete form W-9 which can be obtained from ASB website (www.apexsecurities.com.my) when I/we trade on US markets.]

US Identification Number: _____ US Taxpayer Identification Number: _____

- We are a FATCA registered Foreign Financial Institution (FFI). GIIN: _____
- We are **NOT** a FATCA registered Foreign Financial Institution (NFFI).

*** A US person is defined as a US citizen, green cardholder or resident in the US for 183 days or more in a calendar year or any person liable to pay tax in the US.**

TERMS AND CONDITIONS

In compliance with the regulatory requirements in relation to FATCA (ASB FATCA No.: BUI5PJ.99999.SL.458) and other related regulations, ASB has implemented the following terms and conditions to govern the relevant rights and obligations between clients and ASB.

- The client authorizes ASB to disclose and submit such information, including without limitation to personal information, to the competent regulatory or governmental authorities in the relevant jurisdiction (including without limitation to US Internal Revenue Service and US Department of the Treasury) for the purpose of compliance with the requirements under FATCA and other related laws, regulations, codes and rules.
- The client acknowledges that ASB may not notify the client of such disclosure and submission as required by the applicable laws or regulations, and agrees that it will not require ASB to make such notification to the client before and after the disclosure or submission of the information to the relevant authorities.
- The client undertakes to promptly provide ASB such personal information for the purpose of the compliance with the requirements under FATCA and other related laws, regulations, codes and rules.
- The client shall ensure any document, instruction and/or information provided is accurate, true and complete without misleading in all material aspects.
- The client acknowledges and agrees that failing to provide ASB information as required will entitle ASB to change the FATCA status of the client's account, withhold the assets in the client's account, close the client's account, or sell the assets in the account to produce withholdable payments, or terminate at ASB's sole and absolute discretion, the entire business relationship or part of such relationship as ASB may deem appropriate.
- The client authorizes ASB to withhold any part of or all assets in the client's account (in cash or other forms) or sell the assets in the account to produce withholdable payments if, at ASB sole and absolute discretion:-
 - The client do not provide ASB with the information and documents requested in timely manner or if any information or documents provided are not up-to-date, accurate or complete such that ASB is unable to ensure its ongoing compliance or adherence with the requirements under FATCA;
 - The FATCA status of the client is identified as recalcitrant or non-participating foreign financial institutions;
 - There is no reliable evidence to treat the client as exempted from withholding requirement under FATCA or other relevant regulations.
- The above terms and condition shall deemed to be incorporated as part of the Terms and Conditions in the Opening Account Application and subject to amendments made by ASB from time to time at ASB's sole and absolute discretion. In the case of conflict or inconsistency between Terms and Conditions of opening Account Application, this Term and Conditions shall prevail.

DECLARATION BY APPLICANT

I/We have read and understand the above Terms and Conditions and agree to abide by the same and I/We made this solemn declaration conscientiously believing the same to be true.

WITNESS BY:
I hereby confirm that the signature belongs to the applicant who has appeared in person before me.

Applicant Signature/ Authorize Signatory
(With Company Stamp/ Company Seal)

Witness Signature
(Dealer's Representative / Notary Public / Commissioner of Oaths)

Name: _____
NRIC No. / Passport No.
Armed Forces No. /
Police Personnel No.: _____

Name: _____
NRIC No. / Passport No.
Armed Forces No. /
Police Personnel No.: _____

Date: _____

Date: _____

TO BE COMPLETED BY DEALERS REPRESENTATIVES / FUTURES BROKER REPRESENTATIVES

PART 1: Checklist for Documents to be Submitted			√
Declaration by Applicant whether US Person or Financial Institution			
Foreign Share Trading Facility			
US Share Trading (Non-US Person Client for Individual to sign Form W-8 BEN , for Non-Individual to sign Form W-8 BEN-E)			
US Share Trading (US Person Client for Individual / Non-Individual to sign Form W-9)			
PART 2: Checklist for KYC Due Diligence			
For US Tax Filing Purposes the following are considered US Persons		Verification required for the following	Tick ✓ if YES
1	A citizen of the US, including someone born in the US but living in another country, who has not renounced or otherwise relinquished their US citizenship.	US passport; or US Certificate of Incorporation, etc.	
2	A lawful resident of the US, including a US green card holder.	US residential address; or US business address/place incorporated.	
3	A person residing in the US.	US mailing address; or US corporate mailing address.	
4	Someone spending a specified amount of time in the US.	US contacts used for communication.	
5	A green card holder who never formally handed in their green card upon leaving the US (even though the green card is no longer valid for US immigration purposes).	US passport; or US Certificate of Incorporation, etc.	
6	The child of a US citizen provided a parent lived in the US for a specified time period	US persons as parents; or US persons as beneficiary.	
7	A US place of birth	Identification Card/Document indicating born in US (e.g. M'sian NRIC No.: xxxxxx - 91 - xxxx).	
8	A current US residence or mailing address (including a US PO Box)	US mailing address; or US corporate mailing address.	
9	A current US telephone number	Telephone number with country code US (i.e. +1-213-123-4567).	
10	Standing instructions to pay amounts from a foreign (meaning non US) account to an account maintained in the United States	Payment mode elected - to remit to US bank account or in USD.	
11	A current power of attorney or signatory authority granted to a person with a US address or having a US "in-care-of" or "hold mail" address that is the sole address with respect to the account holder	c/o US address or Power of Attorney held by US lawyer.	
Sign: _____ Name: _____ Code: _____ Date: _____			
<i>Note: if any of the above ticked (yes), to conduct additional enquiry/checks as to possible classification as a US person.</i>			

FOR OFFICE USE ONLY

NO	Categories	Document Required	√
1	Non-US Person (Individual) with share trading on US markets	Form W-8BEN	
2	Non-US Person (Non-Individual) with share trading on US markets	Form W-8BEN-E	
3	US Person (Individual / Non-Individual) with share trading on US markets	Form W-9	
Reviewed By: _____ Name: _____ Date: _____			