

**APPENDIX A - FATCA Status Code**

CODE	FATCA STATUS	DESCRIPTION	FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E	REQUIRED DOCUMENTATION
300	<b>Specified U.S. Person (entity)</b>	Means an entity that is a U.S. Person (see Appendix B for definition) and is not described under codes 401 to 413 below.	<b>Specified U.S. Person (entity)</b>	<b>W-9 or equivalent</b>
400	<b>Non-Specified U.S. Person (entity)</b>	Means an entity that is a U.S. Person (see Appendix B for definition) and is described under codes 401 to 413 below.	<b>Non-Specified U.S. Person</b>	<p><b>W-9 or equivalent or documentary evidence of exemption:</b></p> <p>Form W-9 is not required if the FATCA classification can be established with sufficient certainty based on information from a reliable external source and for which proof is kept on file.</p>
401	A. Any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code		An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37), according to U.S. regulations	
402	B. The United States or any of its agencies or instrumentalities		The United States or any of its agencies or instrumentalities	
403	C. Any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing		A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities	
404	D. A corporation the stock of which is regularly traded on one or more established securities markets		A corporation the stock of which is regulatory, traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)	
405	E. Any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (1)		A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)	
406	F. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state		A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state	
407	G. Any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code		A real estate investment trust	
408	H. Any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940		A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940	
409	I. Any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code		A common trust fund as defined in section 584(a)	
410	J. Any bank as defined in section 581 of the U.S. Internal Revenue Code		A bank as defined in section 581	
411	K. A broker as defined in section 6045(c) of the U.S. Internal Revenue Code		A broker	
412	L. Any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code		A trust exempts from tax under section 664 or described in section 4947(a)(1)	
413	M. Any tax-exempt trust under a plan that is described in section 403(b) or section 457(b) of the U.S. Internal Revenue Code		A tax-exempt trust under a section 403(b) plan or section 457(g) plan	

**Non-U.S. Financial Institution**

CODE	FATCA STATUS	DESCRIPTION	FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E	REQUIRED DOCUMENTATION
501	Cambodian Financial Institution or of another FATCA partner jurisdiction (reporting)	Means any financial institution located in Cambodia, excluding branches located outside Cambodia, as well as any branch located in Cambodia of a financial institution located outside Cambodia. A FATCA partner jurisdiction is a country that has signed an intergovernmental agreement with the United States concerning FATCA, as is the case for Cambodia. The following link provides a list of partner jurisdictions: <a href="https://www.treasury.gov/resource-center/tax-policy/treaties/pages/FATCA-Archive.aspx">https://www.treasury.gov/resource-center/tax-policy/treaties/pages/FATCA-Archive.aspx</a>	501.01 Reporting Model 1 FFI 501.02 Reporting Model 2 FFI	<b>A GIIN number or a W-8 BEN-E form or other applicable W-8 form or equivalent</b>
502	Cambodian Financial Institution or of another FATCA partner jurisdiction (non-reporting)	Reporting institutions are those that have obtained a GIIN and those that are located in a FATCA partner jurisdiction under Model 2 (for further information see above link).	Non-reporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under applicable Model 2 IGA)	W-8BEN-E or another applicable W-8 form is not required if the FATCA classification can be established based on the Global Intermediary Identification Number (GIIN) and this number is published on the IRS list available at the following link: <a href="https://www.irs.gov/businesses/corporations/ffi-list-resources-page">https://www.irs.gov/businesses/corporations/ffi-list-resources-page</a>
503	Deemed-Compliant Non-U.S. Financial Institution (registered)	Means any non-U.S. financial institution that meets certain specific requirements under FATCA and that is registered with this status at the Internal Revenue Service.	Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).	<a href="https://www.irs.gov/businesses/corporations/ffi-list-resources-page">https://www.irs.gov/businesses/corporations/ffi-list-resources-page</a>
504	Deemed-Compliant Non-U.S. Financial Institution (unregistered)	Means any non-U.S. financial institution that meets certain specific requirements under FATCA and that is not registered at the Internal Revenue Service.  There are several "sponsored", "certified" or other categories for this status.  A comprehensive list of all the categories for this status group is provided in the next column.	504.01 Sponsored FFI that has not obtained a GIIN 504.02 Certified deemed-compliant non-registering local bank 504.03 Certified deemed-compliant FFI with only low-value accounts 504.04 Certified deemed-compliant sponsored, closely held investment vehicle 504.05 Certified deemed-compliant limited life debt investment entity 504.06 Certified deemed-compliant investment advisors and investment managers 504.07 Restricted distributor 504.08 Owner-documented FFI 504.09 Excepted inter-affiliate FFI	<b>A W-8 BEN-E form or other applicable W-8 form or equivalent</b>  (A GIIN is not required nor available)

**Participating Non-U.S. Financial Institution**

505	Participating Non-U.S. Financial Institution	Means a non-Cambodian financial institution not established in a FATCA partner jurisdiction that is considered a participating financial institution due to the fact that it has signed an agreement directly with the Internal Revenue Service in order to comply with the provisions of FATCA.	Participating FFI	<b>A GIIN number or a W-8 BEN-E form or other applicable W-8 form or equivalent that includes the GIIN</b>
506	Non-Participating Non-U.S. Financial Institution	Means a non-Cambodian financial institution not established in a FATCA partner jurisdiction that is considered a non-participating financial institution due to the fact that it has not signed an agreement directly with the Internal Revenue Service in order to comply with the provisions of FATCA.	Non-participating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI)	<b>W-8BEN-E form or other applicable W-8 form or equivalent</b>  (A GIIN is not required nor available)
507	Retirement plan or fund	Means any plan or arrangement administered with the aim of making pension payments or generating income to be used for making such payments.	Exempt retirement plans	<b>W-8BEN-E form or other applicable w-8 form or equivalent or documentary evidence of exemption</b>  A GIIN number is not required for fund plans. The applicable W-8 forms or equivalents are not required.

**Non-U.S. Exempt Person**

CODE	FATCA STATUS	DESCRIPTION	FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E	REQUIRED DOCUMENTATION
601	Non-financial entity whose stock is traded on the securities market, or affiliate of such an entity (non-U.S.)	Means any entity, the stock of which is regularly traded on an established securities market, or any related entity thereof.	Publicly traded NFFE or NFFE affiliate of a publicly traded corporation	<p><b>W-8BEN-E form or equivalent or documentary evidence of exemption:</b></p> <p>W-8BEN-E or another applicable W-8 form is not required if the FATCA classification can be established with sufficient certainty based on information from a reliable external source and for which proof is kept on file.</p>
602	Non-profit organization exempt from income taxes (non-U.S.)	Means any entity that has been organized and is operated exclusively for religious, charitable, scientific, artistic, cultural, sports or educational purposes, a professional organization, a business league, a chamber of commerce, a labour, agricultural or horticultural organization, a civic action league or an organization whose purpose is the promotion of social welfare. The entity must be exempt from income tax in the jurisdiction in which it is located and must not have shareholders, members with ownership rights or beneficiaries of its income or assets.	Nonprofit organization	
603	Government, province, state, county, municipality or public body (non-U.S.)	Means a government (other than the U.S. government), a political subdivision of such a government (that includes a state, province, county or municipality) or a public body carrying out the functions of such a government or subdivision; the 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 above organizations.	Foreign government, government of a U.S. possession, or foreign central bank of issue	
604	Other exempted entity	Means any entity or organization that meets certain specific conditions, such as an international organization, an entity held by beneficial owners exempt from U.S. tax, a financial institution incorporated on U.S. territory, a non-financial entity starting-up, in liquidation or bankruptcy, an organization exempt from U.S. tax, etc. This exempt status only applies in very few cases.	604.01 — International organization	
			604.02 — Entity wholly owned by exempt beneficial owners	
			604.03 — Financial institution incorporated or created under U.S. legislation	
			604.04 — Non-financial group entity	
			604.05 — Excluded start-up non-financial entity	
			604.06 — Excluded non-financial entity in liquidation or bankruptcy	
			604.07 — 501(c) Organization	
			604.08 — Excluded non-financial entity incorporated or created under US. legislation	
			604.09 — Direct-reporting foreign non-financial entity	
			604.10 — Sponsored direct reporting foreign non- financial entity	
700	Active Non-Financial Entity (Non-U.S.)	Means a non-U.S. non-financial entity for which less than 50% of its gross income for the preceding calendar year is Passive Income and for which less than 50% of its assets held at any time during the preceding calendar year are assets that produce or are held for the production of Passive Income.	<b>Active NFFE</b>	<b>W-8BEN-E form or equivalent</b>
800	Passive Non-Financial Entity (Non-U.S.)	Refers to an entity that IS NOT a: <ul style="list-style-type: none"> <li>- U.S. Person</li> <li>- Financial institution</li> <li>- Exempt Entity</li> <li>- Active Non-Financial Entity</li> </ul>	<b>Passive NFFE</b>	<b>W-8BEN-E form or equivalent</b>

## **APPENDIX B - DEFINITIONS**

### **Entity**

Legal entity or legal structure such as a trust, other than a natural person designated in the "Information on the entity" section.

### **Exempt Entity**

Refers to an entity that is not a financial institution and is a(n):

- Non-financial entity whose stock is traded on the securities market, or affiliate of such entity
- Non-profit organization exempt from income taxes
- Government, province, state, county, municipality or public body
- International organization
- Entity wholly owned by exempt beneficial owners
- Territory financial institution (U.S. territory)
- Non-financial group entity
- Exempted non-financial entity in liquidation or bankruptcy
- Organization exempted under section 501(c) of the *Internal Revenue Code*
- Exempted non-financial entity located in a U.S. territory
- Direct-reporting non-financial entity
- Sponsored direct-reporting non-financial entity

### **Active non-financial entity**

An entity for which less than 50% of its gross income for the preceding calendar year is Passive Income and for which less than 50% of its assets held at any time during the preceding calendar year are assets that produce or are held for the production of Passive Income.

### **Passive non-financial entity**

Refers to an entity that IS NOT a:

- Financial Institution
- Exempt Entity
- Active Non-Financial Entity

### **Financial institution**

Refers to a custodial institution, depository institution, an investment entity or a specified insurance firm

### **U.S. Person**

According to U.S. tax law, the following are considered U.S. Persons:

- A natural person who is a citizen or resident of the United States
- A partnership or corporation organized in the U.S. or under U.S. federal or state legislation
- Trusts if:
  - a) A U.S. court has the authority under applicable law, to render orders or judgments concerning substantially all issues concerning the administration of the trust
  - b) One or more U.S. Persons have the authority to control all substantial decisions of the trust
- the estate of a deceased individual who is a citizen or resident of the United States

### **Residence for tax purposes — for the United States, see "U.S. Person"**

One or more countries for which a person or entity is subject to tax obligations. Criteria for determining this vary from country to country and are often cumulative: the permanent residence address or head office address for an entity, citizenship, holding of assets, revenues, central management and control of an entity in a given country.

### **Passive Income**

Income from investments as opposed to operating or business income.

The portion of gross income that consists primarily of dividends, interest, income equivalent to interest, annuities, royalties, certain types of rental income including revenues from real estate rentals (housing or local commercial) and held for investment purposes, gains on derivative transactions (excluding hedging transactions), foreign exchange gains, net income from notional principal contracts and amounts received from life insurance policies with a cash surrender value.