



**BUSINESS ADDRESS\***

Same as Communication Address  Yes  No (If no, please fill in below)

\_\_\_\_\_

\_\_\_\_\_

Landmark (If any) \_\_\_\_\_ City \_\_\_\_\_ District \_\_\_\_\_

State \_\_\_\_\_ Country \_\_\_\_\_ Pin Code \_\_\_\_\_

Contact Details Mobile \_\_\_\_\_ Landline No. \_\_\_\_\_ (STD Code) \_\_\_\_\_ (Number) \_\_\_\_\_

Fax \_\_\_\_\_ (STD Code) \_\_\_\_\_ (Number) \_\_\_\_\_

E-mail \_\_\_\_\_

**\*TELL US THE DETAILS OF THE DEPOSIT TO BE BOOKED TO MAXIMIZE RETURNS ON YOUR SURPLUS FUNDS**

Deposit Type	Amount	Tenure*			Interest Mandate - Long Term > 180 days			Interest Rate %
		Years	Months	Days	Simple Interest		Quarterly Compounding	
					Monthly	Quarterly		
<input type="checkbox"/> Standard	_____	____	____	____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Tax Saver#	_____	5 Years			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

In Words \_\_\_\_\_

- PAN / Form 60 is mandatory for booking time deposit exceeding Rs.50,000/- at each instance and for time deposits aggregating to more than Rs.5 lakhs during a financial year
- \*Tenure of deposit can range from 7 days to 10 years.
- #Tax saver deposits can only be booked by HUFs that hold a valid PAN.
- For short term FDs with tenure < 180 days, interest will be paid on maturity
- For long term FDs with tenure > 180 days, interest pay-out will be as follows:
  - i) Simple interest FD: Monthly or Quarterly ii) Compound interest FD: On maturity

**MODE OF OPERATION**

Mode of Operation  Singly  Jointly  Severally  As per the Trust/Board Resolution/Account Opening Authority Letter

Number of Authorised Signatories \_\_\_\_\_

**HOW WOULD THE ENTITY LIKE TO FUND THE FIXED DEPOSIT?**

**Cheque** Cheque Number \_\_\_\_\_ Cheque Drawn on \_\_\_\_\_ Cheque Date \_\_\_\_\_  
D D M M Y Y Y Y

**NEFT**

**WHAT WOULD THE ENTITY WANT THE MATURITY INSTRUCTIONS TO BE AS?**

FOR SIMPLE INTEREST FDs	FOR COMPOUND INTEREST FDs
<input type="checkbox"/> Renew	<input type="checkbox"/> Renew Principal & Interest
<input type="checkbox"/> Payout, do not renew	<input type="checkbox"/> Payout, do not renew
	<input type="checkbox"/> Renew Principal & Payout Interest

**HOW WOULD THE ENTITY LIKE THE BANK TO PAY THE DEPOSIT INTEREST AND PRINCIPAL TO YOU?**

PRINCIPAL	INTEREST
<input type="checkbox"/> <b>NEFT/RTGS</b> Account Type <input type="checkbox"/> Current <input type="checkbox"/> Savings	<input type="checkbox"/> <b>NEFT/RTGS</b> Account Type <input type="checkbox"/> Current <input type="checkbox"/> Savings
IFSC Code _____	IFSC Code _____
Account Number* _____	Account Number* _____

- \*Account has to be in the name of the depositor, Fixed Deposit proceeds will not be credited to third party accounts.
- Tax Saver Deposit will not be renewed and will be paid to customer as per maturity instructions opted
- If you do not have a PAN automatic renewal option will not be available for Fixed Deposits and maturity proceeds will be paid to customer as per maturity instructions opted
- If you do not have a PAN, please fill Form 60

**WOULD THE ENTITY LIKE THE BANK TO DEDUCT TDS ON THE DEPOSIT?**

Deduct TDS as applicable  DO NOT deduct TDS as we are submitting Form 15G for this deposit

Do not deduct TDS as we are exempt from Tax (We are submitting documents evidencing the same)

**ENTITY PROOF**

**\*Entity Proof:** Name of Document

ID Number (If applicable)  Expiry Date (If applicable)

**\*Address Proof:** Name of Document

ID Number (If applicable)  Expiry Date (If applicable)

**Additional Documents Shared**

1  2

3  4

**Additional Document IDs (If applicable)**

CIN  TAN

Sales Tax  Excise

**✓ TELL US ABOUT THE PEOPLE WHO WILL BE OPERATING THIS ACCOUNT**

**SIGNATORY 1**

Title  Mr.  Ms.  Mrs.

\*First Name

\*Middle Name

\*Last Name

Designation

Internet Banking  Yes  No  Transact  View

Debit/ATM Card  Yes  No

Card Usage  International  Domestic

Name as you would like on your Debit Card:

If Existing IDFC Bank Customer  
Customer ID   
(If yes, you can leave the rest of this section blank)

\*DOB

\*PAN

\*Aadhaar No.

DIN

\*Gender  Male  Female  Third Gender

\*Nationality

\*Mother's Maiden Name

Landline

\*Mobile No.

\*E-mail ID

**\*Identity Proof**  
Name of Document

Document ID No.

Expiry Date

**SIGNATORY 2**

Title  Mr.  Ms.  Mrs.

\*First Name

\*Middle Name

\*Last Name

Designation

Internet Banking  Yes  No  Transact  View

Debit/ATM Card  Yes  No

Card Usage  International  Domestic

Name as you would like on your Debit Card:

If Existing IDFC Bank Customer  
Customer ID   
(If yes, you can leave the rest of this section blank)

\*DOB

\*PAN

\*Aadhaar No.

DIN

\*Gender  Male  Female  Third Gender

\*Nationality

\*Mother's Maiden Name

Landline

\*Mobile No.

\*E-mail ID

**\*Identity Proof**  
Name of Document

Document ID No.

Expiry Date



IDFC BANK

**DECLARATION** (Please read carefully and sign at the end of this section after you have filled in all the details in the form)

1. I/We wish to avail the banking facilities/products from IDFC Bank Limited ("IDFC Bank"), and have read, understood and agree to the Terms and Conditions displayed on the website of IDFC Bank i.e. www.idfcbank.com, which may be amended by IDFC Bank from time to time and hosted and notified on the website of IDFC Bank. 2. I/We have read, understood and agree to the charges/costs, mentioned in the extant Schedule of Charges. This Schedule of Charges is also displayed on www.idfcbank.com 3. I/We agree to abide by and be bound by all applicable rules/regulations/instruction/guidelines issued by the Reserve Bank of India, and under the FEMA regulations, 2000 governing EEFC Accounts, the Foreign Exchange Management Act, 1999 and Foreign Account Tax Compliance Act, 2010 (to the extent applicable to India) and the Common Reporting Standards (CRS), in force from time to time. I/We have declared our status as per the rules applicable under section 285BA of the Income Tax Act, 1961 (the Act) as notified by Central Board of Direct Taxes (CBDT) in this regard. 4. I/We authorize IDFC Bank to conduct my/our credit history verification with CIBIL or any other credit rating agency and acknowledge that IDFC Bank shall have the right and authority to carry out investigations from the information available in public domain for confirming the information provided by me/us to IDFC Bank. I/We declare that I/we have not availed any credit facility from any bank or have obtained NOC from such bank(s) for opening of a current account with IDFC Bank. 5. I/We agree to furnish and intimate to IDFC Bank any other particulars that we are called upon to provide on account of any change in law/statutory requirements either in India or abroad. I/We authorize IDFC Bank to exchange, share or part with all the information provided herein with financial institutions/agencies/statutory bodies/other such persons, as may be required by IDFC Bank. I/We shall not hold IDFC Bank or its agents/representatives liable for using/sharing such information. 6. I/We hereby declare that the information provided herein as well as in the documentary evidence provided by me/us to IDFC Bank (the "Customer Information") is true, correct and complete in all aspects to the best of my/our knowledge and that I/We have not withheld any Customer Information that may affect the assessment/categorization of the account as a Reportable account or otherwise. I/We further agree that any false/misleading Customer Information given by me/us or suppression of any material fact will render my/our account liable for closure and the bank shall have the right to initiate any action, under law or otherwise. 7. If any of the information provided here is incorrect, I/We hereby agree to indemnify and keep indemnified IDFC Bank, affiliates and their successors or assignees. 8. I/We agree and understand that IDFC Bank reserves the right to reject my/our account opening application form/request without assigning any reason thereof and without being liable to me/us in any manner whatsoever. 9. For accounts with Method of Operation "Either or Survivor": I/We hereby confirm that premature withdrawals of all Term Deposits placed and/or proposed to be placed shall be paid by IDFC Bank under the operation rule of "Either or Survivor". 10. In the absence of any special instructions, the deposit will be renewed on maturity for a like term at the then applicable interest rates. 11. As per Section 139(5A) of the Income Tax Act, every person receiving any sum of income or amount from which Tax has been deducted under the provisions of the Income Tax Act shall provide his/her PAN number to the person responsible for deducting such Tax. In case the PAN number provided, the bank shall not be liable for the non avayment of the credit of tax deducted at Source. 12. As per section 206AA introduced by Finance (No. 2) Act, 2009 w.e.f 01.04.2010 every person receives income on which TDS is deductible shall furnish his/her PAN number, failing to which TDS shall be deducted at the rate of 20% in case of domestic deposits and 30.90% in case of NRO deposits\*. Please further note that in absence of PAN, Form 15G/H and other exemption certificates will be invalid even if submitted & penal TDS will be applicable. 13. All fees/charges to be paid shall be exclusive of goods and services tax (GST), as may be applicable. 14. IDFC Bank will provide me/us Services Accounting Code (SAC) and this will be quoted in all invoices/credit/debit notes. 15. IDFC Bank will determine if I/We are related party based on documents available or submitted for this purpose. 16. IDFC Bank will determine the location of service provided which shall be binding on me/us. 17. I/We shall provide the Bank with the details of exemption or lower rate of tax, if any supported by relevant documents prior to availment of services. 18. For smooth realisation of input tax credit, I/We shall validate the invoices uploaded in the GSTN portal by the Bank between the 10th - 15th day of the month succeeding the relevant period. In case of any discrepancies, I/We shall bring it to the notice immediately. 19. IDFC Bank will issue invoices on a monthly basis. The contents of all the invoices, debit notes, credit notes, etc. will be as per rules and guidelines in the GST law.

Would you like IDFC Bank to contact you and tell you about new products, features and offers?  Yes  No

RECENT Colour Photograph	Name of Signatory 1 _____	RECENT Colour Photograph	Name of Signatory 2 _____
	Signature		Signature
stamp		stamp	

**BANK USE SECTION**

Payment Details Amount   Cheque/DD  NEFT

Cheque No.  Bank Name \_\_\_\_\_ Branch Name \_\_\_\_\_

Customer ID  Account No.

Branch Code \_\_\_\_\_ Branch Name \_\_\_\_\_ Product Code \_\_\_\_\_

Sourcing Branch Code \_\_\_\_\_ Lead Generator \_\_\_\_\_ Lead Warmer \_\_\_\_\_

Lead Converter \_\_\_\_\_ Biz/Segment Code \_\_\_\_\_ Profit Centre \_\_\_\_\_

Lead ID  Promo Code

**Banker Certification**

I have met the customer at his:  Communication Address  Business Address  Other \_\_\_\_\_

I have seen the original KYC documents and returned these to the customer. Copy/Photo taken for record

The customer has signed in my presence Signature/Stamp

Name \_\_\_\_\_ Date

Employee ID/RM Code \_\_\_\_\_ D D M M Y Y Y Y

**ANNEXURE 1: DECLARATION FOR PARTNERSHIP FIRM**

"We, the undersigned hereby declare that we are the partners or members of the Firm carrying on business in the name and style of \_\_\_\_\_ (registered under the Indian Partnership Act (IPA)1932)\* (the "Firm"). We hereby, unconditionally & irrevocably, undertake that the Firm, its Partners and/or its successors shall be jointly and severally liable and responsible from time to time and at all times hereinafter to the Bank in connection with our existing and future transactions and dealings with the Bank, in any manner whatsoever.

Our undertaking and liability as aforesaid shall continue notwithstanding: a) any change in the constitution or membership of the Firm and/or its successors and assignees by any cause whatsoever or dissolutions thereof; or b) that we or any of us cease to be partners or members or to have any interest in the Firm, in any of which events the liability and responsibility (in addition to that provided by law) of us or such of us respectively, as the case may be, to have any interest in the Firm and/or its successors as assignees as aforesaid shall extend to or continue in respect of all transactions and dealings existing prior to or at the date of receipt by you of written notice from us of such events respectively."

Name (i) \_\_\_\_\_  
 \_\_\_\_\_  
 Signature

Name (ii) \_\_\_\_\_  
 \_\_\_\_\_  
 Signature

\*Please strike off if not applicable

**ANNEXURE 2: DECLARATION FOR SOLE PROPRIETORSHIP FIRMS**

I, \_\_\_\_\_, hereby declare that I am the sole proprietor of the firm under the name of \_\_\_\_\_ and am solely responsible for the liabilities thereof. I shall advise you in writing of any change that takes place in the constitution of the firm and I will be liable to you for any obligation which may be standing in the firm's name in your books on the date of receipt of such notice and until all such obligations shall have been liquidated.

Name \_\_\_\_\_  
 Maiden Name (if any) \_\_\_\_\_ Mother's Name \_\_\_\_\_  
 Marital Status  Married  Unmarried  Other  
 Residential Status  Resident Individual  Non Resident Indian  Foreign National  Person of Indian Origin  
 Date of Birth       Country of Birth \_\_\_\_\_  
D D M M Y Y Y Y  
 Country of Tax Residency \_\_\_\_\_  
 If Country of Birth or Tax Residency is other than India, please provide Tax Identification Number \_\_\_\_\_

**ANNEXURE 3: NOMINATION (FORM DA1) (Applicable to Sole Proprietorship concern only)**

(Nomination under Section 45 ZA of the Banking Regulations Act, 1949 and Rule 2(1) of the Banking Companies (Nomination) Rule, 1985 in respect to Bank Accounts.)  
 The Nominee or Guardian (if applicable) cannot be a holder on the account. If the Nominee is a foreign national, please contact IDFC Bank for an alternate Nomination Form

**Yes**, I want to nominate the following person to whom in the event of my/our/minor's death the amount of deposit in the account may be returned by IDFC Bank Ltd.

Customer ID \_\_\_\_\_ (In case of an existing Account Holder)  
 Nominee Name: \_\_\_\_\_  
 Nominee Address: \_\_\_\_\_  
 Relationship with Depositor (If any) \_\_\_\_\_ Date of Birth        
D D M M Y Y Y Y

If the nominee is a minor\*\*, please complete this section. As the nominee is a minor on this date, I/We appoint:

Guardian's Name: \_\_\_\_\_  
 Guardian's Address: \_\_\_\_\_

to receive the amount of deposits in the account on behalf of the nominee in the event of my/our/minor's death during the minority of the nominee. (\*\* Where deposit is made in the name of a minor the nomination must be signed by a person lawfully entitled to act on behalf of the minor)

Would you like the nominee name to be mentioned on your account statements/advices  Yes  No

**No**, I do not wish to nominate anyone on my behalf at this moment. I understand the advantages of nomination and the consequences of not nominating anyone to my account

I/We do hereby declare what is stated above is true to the best of my knowledge and belief.

Date       Place \_\_\_\_\_  
D D M M Y Y Y Y  
 SIGNATURE  
 \_\_\_\_\_  
 Name \_\_\_\_\_

WITNESS 1  
 (Required only if applicants use thumb impressions)  
 \_\_\_\_\_  
 Name \_\_\_\_\_

WITNESS 2  
 (Required only if applicants use thumb impressions)  
 \_\_\_\_\_  
 Name \_\_\_\_\_

**ANNEXURE 4 - FATCA/CRS DECLARATION**

A		Incorporation Information	Details
		Place of Incorporation	
		Country of Incorporation	
		Company Identification Number	
B		Declaration of Tax Residency	
	Sr. No.	Country(ies) of Tax Residency	Tax Identification Number
C		Exclusion Category, if applicable, for tax residents outside India (Refer Glossary)	Details
1		US Persons	
2		Other than US Persons	

**Note:** Please attach a copy of the Tax Residency Certificate/Copy of Incorporation or Equivalent Document for each of the countries mentioned above.

**ANNEXURE 5 - FATCA/CRS DECLARATION**

A. Listed entity/its related entity	Yes	No
a) Whether the entity is a listed entity? If yes, Listed in <input type="checkbox"/> NSE, <input type="checkbox"/> BSE <input type="checkbox"/> Others _____ (Please specify)	<input type="checkbox"/>	<input type="checkbox"/>
b) Whether the entity is a related entity <sup>^</sup> of a listed entity? Specify the name of the listed company _____ Listed in <input type="checkbox"/> NSE, <input type="checkbox"/> BSE <input type="checkbox"/> Others _____ (Please specify) <small><sup>^</sup>An entity is a related entity of another entity if either entity controls the other entity, or the two entities are under common control (i.e., Ownership of more than 50% of the votes/value in an entity)</small>	<input type="checkbox"/>	<input type="checkbox"/>
B. Non - Individuals other than Listed entity/its related entity (Tick applicable category)		
a) Government Entity	<input type="checkbox"/>	<input type="checkbox"/>
b) International Organization	<input type="checkbox"/>	<input type="checkbox"/>
c) Central Bank	<input type="checkbox"/>	<input type="checkbox"/>
d) Entity wholly owned by a, b or c above	<input type="checkbox"/>	<input type="checkbox"/>
e) Tax-exempt Entity engaged in a Charitable Purpose	<input type="checkbox"/>	<input type="checkbox"/>
C. Business		
a) Holding Company (with subsidiaries engaged in non-financial trade or business)	<input type="checkbox"/>	<input type="checkbox"/>
b) Company providing, financing and hedging services to related entities	<input type="checkbox"/>	<input type="checkbox"/>
D. Income/Assets Criteria		
a) 50% or more of the income in preceding financial year is from trading/business activities <b>AND</b>	<input type="checkbox"/>	<input type="checkbox"/>
b) 50% or more of the assets in preceding financial year are held for trading/business purposes	<input type="checkbox"/>	<input type="checkbox"/>

**ANNEXURE 6 - BENEFICIAL OWNERSHIP DECLARATION**

(Not to be filled in for listed entities, subsidiaries of listed entities, Government Entities, and International Organisations)

Please tick the relevant option below:

The following natural person(s) (listed in table below) exercise control or ultimately have a controlling ownership interest i.e. having ownership/entitlement of the specified limit (**Note 1**) of shares/capital/profit/property or exercise control through other means such as voting rights, agreement, arrangement etc.

**OR**

There are no natural person(s) who exercise control or ultimately have a controlling ownership interest as stated above, therefore details of all partner(s) (for partnership)/trustees (for trust)/senior managing official (for unincorporated bodies)/directors/senior management (for companies) who are natural person(s) as stated in the below table.

Sr. No	Name	Please tick the type of Address mentioned R - Residence / O - Office	Date of Birth	Gender	Control Details	
					Type (Note 2)	%
1.		<input type="checkbox"/> R <input type="checkbox"/> O				
2.		<input type="checkbox"/> R <input type="checkbox"/> O				
3.		<input type="checkbox"/> R <input type="checkbox"/> O				
4.		<input type="checkbox"/> R <input type="checkbox"/> O				
5.		<input type="checkbox"/> R <input type="checkbox"/> O				

Sr. No	Nationality	Documents (Note 3)		Father's Name (Note 4)	Occupation (Service/Business/Others)	Country of Birth	Country of Tax Residence	Tax Identification Number
		PAN <sup>s</sup>	Document Collected					
1.								
2.								
3.								
4.								
5.								

**Note:**

- 25% or more in case of a company and 15% or more in other type of entities
- Types of control - please use the applicable one  
(a) Ownership (b) Other means (c) Senior managing official (d) Trustee (e) Settlor (f) Protector (g) Beneficiary (h) others
- Please quote PAN<sup>s</sup>. Please provide a copy of any of the following documents: Passport/Voter ID/Driving License/Aadhaar/UIDAI letter and mention the same in the space above.
- Father's name is mandatory if PAN is not provided

<sup>s</sup>Applicable for Indian nationals/resident individuals. For other countries, functional equivalent of PAN (like Tax identification number or any unique number like SSN) can be provided

I/We agree that I/We will notify **IDFC Bank** without delay of any changes to the Beneficial Owner/Controlling natural person, as declared in the table above.

1. Signature of Authorised Signatories:

Name \_\_\_\_\_

Designation \_\_\_\_\_

Date

D D M M Y Y Y Y

2. Signature of Authorised Signatories:

Name \_\_\_\_\_

Designation \_\_\_\_\_

Date

D D M M Y Y Y Y

**ANNEXURE 7 - GST ANNEXURE**

**CUSTOMER DETAILS**

Branch Name

Customer Name

GST Status  Registered  Unregistered

Are you exempted from GST?  Yes (Please submit documentary evidence for the exemption)  No

If exempt  Customer level exemption  Account level exemption

Related person to IDFC Bank  Yes  No (If yes, please note that GST as may be applicable, needs to be paid by the related person.)

(Refer Glossary of terms for definition of related person)

If Registered then Provide the State wise GST details

# Please mention the primary GSTN for this account as the first GSTN.

Sr.No.	Name of the State	GST Registration Number#	Address as per GSTN records\$	Remarks
		<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"/>		

\$ Address as per GSTN records is the address of receiving the service.  
 If you have more than 10 GST Registration Numbers; please use another copy of this sheet.

Name \_\_\_\_\_

Designation \_\_\_\_\_

Signature and Stamp

Name \_\_\_\_\_

Designation \_\_\_\_\_

Signature and Stamp



## GLOSSARY OF TERMS

### Definition of related person under GST is as under:

- (a) persons shall be deemed to be "related persons" if-
  - (i) such persons are officers or directors of one another's businesses;
  - (ii) such persons are legally recognised partners in business;
  - (iii) such persons are employer and employee;
  - (iv) any person directly or indirectly owns, controls or holds twenty-five per cent or more of the outstanding voting stock or shares of both of them;
  - (v) one of them directly or indirectly controls the other;
  - (vi) both of them are directly or indirectly controlled by a third person;
  - (vii) together they directly or indirectly control a third person; or they are members of the same family;
- (b) the term "person" also includes legal persons;
- (c) persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.

Explanation I. - The term "person" also includes legal persons.

Explanation II. - Persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.

### U.S. Persons

- a) A tax resident of U.S.
- b) A U.S. entity or organization incorporated in U.S.
- c) A partnership or a corporation organized in the U.S. or under the law of the U.S. or any states thereof
- d) A trust- (i) where a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust,
- e) An estate of a decedent that is a citizen or resident of the United States

### Exclusion Categories for U.S. Persons

- a) A corporation the stock of which is regularly traded on one or more established securities markets
- b) 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 (i)
- c) The United States or any wholly owned agency or instrumentality thereof
- d) 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
- e) 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
- f) Any bank as defined in section 581 of the U.S. Internal Revenue Code
- g) Any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code
- 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 (15 U.S.C. 80a-64);
- i) Any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code
- j) 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
- k) 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
- l) A broker as defined in section 6045(c) of the U.S. Internal Revenue Code
- m) Any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code

### Exclusion Category - For other than U.S. Persons

- a) A corporation, the stock of which is regularly traded on one or more established securities markets
- b) Any corporation that is a related entity of a corporation mentioned above:
- c) A Governmental Entity
- d) An International Organisation
- e) A Central Bank
- f) A Financial Institution