

Our Mission... Your Growth



# **FATCA, CRS & UBO Declaration Form**

**September 2015**

Logo here	<h2 style="margin: 0;">FATCA and CRS Declaration</h2> <h3 style="margin: 0;">Declaration form for Individuals</h3> <p style="margin: 0; font-size: small;">Please seek appropriate advice from your professional tax professional on your tax residency and related FATCA &amp; CRS guidance</p>
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<b>PAN*</b>	D	V	G	P	K	7	7	5	9	L
<b>Name</b>	Khushbu Kushwaha									
<b>Address Type</b> <small>[for address recorded in your KYC data]</small>	<input type="checkbox"/> Residential		<input checked="" type="checkbox"/> Residential / Business							
	<input type="checkbox"/> Business		<input type="checkbox"/> Registered Office							
<b>Place of Birth</b>	BIHAR				<b>Country of Birth</b>	India				

\* If PAN is not available, please specify Folio No(s)

Is your Country of Tax Residency other than India -  Yes  No

If 'Yes', please specify the details of all countries where you hold tax residency and its Tax Identification Number & type

S No	Country of Tax Residency#	Tax Payer Identification Number/ Functional Equivalent	Identification Type <small>[TIN or other, please specify]</small>
1			
2			
3			

# to include all countries other than India, where investor is Citizen / Resident / Green Card Holder / Tax Resident in those respective countries especially of USA

**Declaration:**

I acknowledge and confirm that the information provided above is true and correct to the best of my knowledge and belief. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I/ am aware that I may liable for it. I hereby authorize you [Fund/AMC/RTA] to disclose, share, remit in any form, mode or manner, all / any of the information provided by me, including all changes, updates to such information as and when provided by me to Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India wherever it is legally required and other investigation agencies without any obligation of advising me of the same. Further, I authorize to share the given information to other SEBI Registered Intermediaries to facilitate single submission / updation & for other relevant purposes. I also undertake to keep you informed in writing about any changes / modification to the above information in future and also undertake to provide any other additional information as may be required at your / Fund's end. As may be required by domestic or overseas regulators/ tax authorities, I authorize Fund/AMC/RTA to withhold and pay out any sums from your account or close or suspend your account(s) without any obligation of advising me of the same

Date: 06/08/2021

Signature:

Place: Indore

First applicant / Guardian

Logo here	<h2 style="margin: 0;">FATCA and CRS Declaration</h2> <h3 style="margin: 0;">Declaration form for Entities</h3> <p style="font-size: small;">Please seek appropriate advice from your professional tax professional on your tax residency and related FATCA &amp; CRS guidance</p>
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**PART - A**

<b>PAN</b>	N/A							
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<b>Name</b>								
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<b>Address Type</b> <small>[for address recorded in your KYC data]</small>	<input type="checkbox"/> Residential		<input type="checkbox"/> Residential / Business					
	<input type="checkbox"/> Business		<input type="checkbox"/> Registered Office					

<b>Place of Incorporation</b>	<b>Country of Incorporation</b>
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Is your [Entity] Country of Tax Residency other than India -  Yes  No

If 'Yes', please specify the details of all countries where you [Entity] hold tax residency and its Tax Identification Number & type

S No	Country of Tax Residency	Tax Payer Identification Number/ Functional Equivalent/Company Identification Number or Global Entity Identification Number	Identification Type <small>[TIN or other, please specify]</small>
1			
2			
3			

In case the Entity's Country of Incorporation / Tax Residence is US but Entity is not a Specified US Person, mention Entity's exemption code here \_\_\_\_\_[Refer Instructions o]

**Part B [to be filled by Financial Institutions or Direct Reporting NFFEs]**

<p>We are a</p> <p><input type="radio"/> Financial Institution / FFI <small>[refer instructions a.]</small></p> <p><input type="radio"/> Direct Reporting NFFE <small>[refer instructions b.]</small></p>	<p><b>GIIN</b> (Global Intermediary Identification Number):</p> <table style="width: 100%; text-align: center;"> <tr> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> </tr> </table> <p><b>Note:</b> If you do not have a GIIN but you are sponsored by another entity, please provide your sponsor's GIIN above and indicate your sponsor's name below</p> <p><b>Name of the sponsoring entity</b></p> <div style="border: 1px solid black; height: 20px;"></div> <p><b>GIIN not available</b> [tick any one]:</p> <p><input type="checkbox"/> Applied For</p> <p><input type="checkbox"/> Not required to applied for - specify sub-category code <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <small>[Refer Instructions c.]</small></p> <p><input type="checkbox"/> [Not obtained - Non-participating FFI]</p>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>
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**Part C [Fill any one as applicable - to be filled by NFEs other than Direct Reporting NFEs]**

1	Is the entity is a listed company [whose shares are regularly traded on a recognized stock exchange] [refer instruction d.]	Yes <input type="checkbox"/> (Please specify the name of the Stock Exchange(s) where it is traded regularly) 1. _____ 2. _____
2	Is the entity is a 'Related Entity' listed company [whose shares are regularly traded on a recognized stock exchange] [refer instruction e.]	Yes <input type="checkbox"/> (Please specify the name of the Stock Exchange(s) where it is traded regularly) Name of the listed company: _____ Name of the Stock Exchange: _____
3	Is the entity an Active NFE?	Yes - Nature of business _____ Please specify sub-category of Active NFE <input type="checkbox"/> <input type="checkbox"/> [Refer Instructions g.]
4	If the entity a Passive NFE: [refer instructions h.]	Yes - Nature of business _____ Also Provide UBO Form

**Declaration:**

I/We acknowledge and confirm that the information provided above is true and correct to the best of my/our knowledge and belief. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I/We am/are aware that I/We may liable for it. I/We hereby authorize you [Fund/AMC/RTA] to disclose, share, remit in any form, mode or manner, all / any of the information provided by me, including all changes, updates to such information as and when provided by me to Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India wherever it is legally required and other investigation agencies without any obligation of advising me/us of the same. Further, I/We authorize to share the given information to other SEBI Registered Intermediaries to facilitate single submission / update & for other relevant purposes. I/We also undertake to keep you informed in writing about any changes / modification to the above information in future and also undertake to provide any other additional information as may be required at your / Fund's end. As may be required by domestic or overseas regulators/ tax authorities, I/We authorize Fund/AMC/RTA to withhold and pay out any sums from your account or close or suspend your account(s) without any obligation of advising me of the same

Signature with relevent seal:

Authorized Signatory	Authorized Signatory	Authorized Signatory
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Date:

Place:

**Instructions for FATCA & CRS Declaration**

- a. Financial Institution / Foreign Financial Institution [FFI] - Means any non-US financial institutions that is a - (1) Depository institution - accepts deposits in the ordinary course of banking or similar business; (2) Custodian institution - as a substantial portion of its business, hold financial assets for the accounts of others; (3) Investment entity - conducts a business or operates for or on behalf of a customer for any of the activities like trading in money market instruments, foreign exchange, foreign currency, etc. or individual or collective portfolio management or investing, administering or managing funds, money or financial assets on behalf of other persons; or an entity managed by this type of entity; or (4) Insurance company - entity issuing insurance products i.e. life insurance; (5) Holding or Treasury company - entity that is part of an expanded affiliate group that includes a depository, custodian, specified insurance company or investment entity
- b. Direct Reporting NFFE - a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS
- c. GIIN not required category:

Code	Sub-Category
01	Governmental Entity, International Organization or Central Bank
02	Treaty Qualified Retirement Fund; a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; or a Pension Fund of a Governmental Entity, International Organization or Central Bank
03	Non-public fund of the armed forces, an employees' state insurance fund, a gratuity fund or a provident fund
04	Entity is an Indian FI solely because it is an investment entity
05	Qualified credit card issuer
06	Investment Advisors and Investment Managers
07	Exempt collective investment vehicle
08	Exempt collective investment vehicle
09	Trustee of an Indian Trust
10	FI with a local client base
11	FFI with only Low-Value Accounts
12	Sponsored investment entity and controlled foreign corporation
13	Sponsored, Closely Held Investment Vehicle
14	Owner Documented FFI

- d. Listed Company - A company is publicly traded if its stock are regularly traded on one or more established securities markets (Established securities market means an exchange that is officially recognized and supervised by a governmental authority in which the securities market is located and that has a meaningful annual value of shares traded on the exchange)
- e. Related Entity - an entity is a "Related Entity" of another entity if one controls the other, or the two entities are under common control (where control means direct or indirect ownership of more than 50% of the vote or value in an entity)
- f. Non-financial foreign entity [NFFE] - Non-US entity that is not a financial institution [including a territory NFFE]. Following NFFEs are excluded from FATCA reporting - (a) Publicly traded corporation / listed companies; (b) Related Entity of a listed company; and (c) Active NFFE
- g. Active NFFE - Any one of the following -

Code	Sub-Category
01	Less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and < 50% of the assets held by NFE are assets that produce or are held for the production of passive income
02	The NFE is a Governmental Entity, an International Organization, a Central Bank, or an entity wholly owned by one or more of the foregoing;
03	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 shall not qualify for NFE 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;
04	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 shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;
05	The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;

06	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;
07	Any NFE is a 'non for profit' organization which meets all of the following requirements: <ul style="list-style-type: none"> <li>• 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 organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;</li> <li>• It is exempt from income tax in India;</li> <li>• It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> <li>• 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</li> <li>• 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 organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.</li> </ul>

- h. Passive NFE - means any NFE that is not (i) an Active NFE or listed / publicly traded entity or entity related to the listed / publicly traded entity, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations or (iii) the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets, if the entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or an investment entity - (Note: Foreign persons having controlling interest in a passive NFE are liable to be reported for tax information compliance purposes)
- i. Passive Income - portion of gross income that consists of dividends, interest, rents and royalties (other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFE), income equivalent to interest / amount received from pool of insurance contracts, annuities, excess of gains over losses from the sale or exchange of property / from transactions (including futures, forwards or similar transactions) in any commodities but not including (i) any commodity hedging transaction, determined by treating the entity as a controlled foreign corporation or (ii) active business gains or losses from the sale of commodities but only if substantially all the foreign entity's commodities are property, excess of foreign currency gains over losses, net income from notional principal contracts, amounts received under cash value insurance contracts, amounts earned by insurance company in connection with its reserves for insurance and annuity contracts
- j. Controlling Persons means the natural persons 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" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.
- k. Non-Participating FFIs [NPFFIs] - an FFI other than participating FFI, a deemed-complaint FFI, or an exempt beneficial owner
- l. Specified US Persons - Any US Person other than i). A publicly traded corporation; ii). A corporation that is a member of the same expanded affiliate group; iii). A tax exempt organization; iv). an individual retirement plan; v). the United States or an agency or instrumentality of the United States; vi). Any state [including District of Columbia and United States possession] or State Authorities; vii). A bank, viii). A real estate investment trust; ix). A regulated investment company; x). an entity registered with the SEC under the Investment Company Act of 1940; xi). A common trust fund; xii). A tax exempt trust; xiii). A registered dealer; xiv). A registered broker
- m. Expanded affiliated group - One or more chains of members connected through ownership (50% or more, by vote or value) by a common parent entity if the common parent entity owns stock or other equity interests meeting the requirements in at least one of the other members
- n. Owner documented FFI - AN FFI meeting the following requirements - (a) FFI is an FFI solely because it is an investment entity; (b) FFI is not owned by or related to any FFI that is a depository institution, custodial institution, or specified insurance company; (c) FFI does not maintain a financial account for any non-participating FFI; (d) FFI provides the designated withholding agent with all of the documentation and agrees to notify the withholding agent if there is a change in the circumstances, and (e) The designated withholding agent agrees to report to the IRS (or, in case of a reporting Model 1 IGA, to the relevant foreign government or agency thereof) all of the information described in or (as appropriate) with respect to any US specified

## FATCA, CRS & UBO DECLARATION

persons and (2) Not with standing the previous sentence, the designated withholding agent is not required to report information with respect to an indirect owner of the FFI that holds its interest through a participating FFI, a deemed-compliant FFI (other than an owner-documented FFI), an entity that is a US person, an exempt beneficial owner, or an exempted NFE

o. Exemption Code for US persons

Code	Sub-Category
A	An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
B	The United States or any of its agencies or instrumentalities
C	A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
D	A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
E	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)
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
G	A real estate investment trust
H	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
I	A common trust fund as defined in section 584(a)
J	A bank as defined in section 581
K	A broker
L	A trust exempt from tax under section 664 or described in section 4947(a)(1)
M	A tax exempt trust under a section 403(b) plan or section 457(g) plan

### FATCA, CRS & UBO DECLARATION

#### Declaration Form of Ultimate Beneficial Ownership [UBO] / Controlling Persons (Mandatory for Non-individual Investors)

I : Investor Details:

Name of Investor:	N/A												
PAN*													

\* If PAN is not available, specify Folio No. (s)

#### II: Category

- Our company is a Listed Company listed / Subsidiary or Controlled by a Listed Company [If this category is selected, no need to provide UBO details]
- Unlisted Company  Partnership Firm / LLP  Unincorporated association / body of individuals  Public Charitable Trust  Private Trust
- Religious Trust  Trust created by a Will  Others [Please specify] \_\_\_\_\_

#### UBO / Controlling Person(s) Details

S No	Name of UBO #	Country of Tax Residency #	Taxpayer Identification Number / PAN / Equivalent ID Number#	Identification Type#	% of beneficial interest #	CP/UBO Code# (Refer Instructions E)	Place & Country of Birth #	Date of Birth [dd-mm-yyyy]#	Address\$, Address Type* & Contact details(include City, Pincode, State, Country)	Gender \$ [Male, Female, Others]	Father's Name\$	Nationality\$	Occupation [Service, Business, Others]



### FATCA, CRS & UBO DECLARATION


# Mandatory fields

\* Address Type should either Residence or Business or Registered Office

\$ Mandatory if PAN of UBO/Controlling persons is not provided

Note: If the given rows are not sufficient, required information in the given format can be enclosed as additional sheet(s) duly signed by Authorized Signatory

**\* Note that some of the Mutual Funds may call for additional information/documentation wherever required or if the given information is not clear / incomplete / incorrect and you may to have provide the same as and when solicited**

**Declaration**

I/We acknowledge and confirm that the information provided above is/are true and correct to the best of my/our knowledge and belief and provided after consulting necessary tax professionals, read & understood the FATCA terms and conditions. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I/We am/are aware that I/We may liable for it. I/We hereby authorize you to disclose, share, remit in any form, mode or manner, all / any of the information provided by me/ us, including all changes, updates to such information as and when provided by me/ us to Mutual Fund, its Sponsor, Asset Management Company, trustees, their employees / associated parties / RTAs ('the Authorized Parties') or any Indian or foreign governmental or statutory or judicial authorities / agencies including but not limited to the Financial Intelligence Unit-India (FIU-IND), the tax / revenue authorities in India or outside India and other investigation agencies without any obligation of advising me/us of the same. Further, I/We, authorize to share the given information to other SEBI Registered Intermediaries to facilitate single submission / update & for other relevant purposes. I/We also undertake to keep you informed in writing about any changes / modification to the above information in future and also undertake to provide any other additional information / documentary proof as may be required at your end

Signature with relevent seal:

Authorized Signatory

Authorized Signatory

Authorized Signatory

Place: \_\_\_\_\_

Date: \_\_\_/\_\_\_/\_\_\_\_\_

**Instructions on Controlling Persons / Ultimate Beneficial Owner**

As per SEBI Master Circular No. CIR/ISD/AML/3/2010 dated December 31, 2010 regarding Client Due Diligence policy, related circulars on anti-money laundering and SEBI circular No. CIR/MIRSD/2/2013 dated January 24, 2013, non- individuals and trusts are required to provide details of controlling persons [CP] / ultimate beneficiary owner [UBO] and submit appropriate proof of identity of such CPs/ UBOs. The beneficial owner has been defined in the circular as the natural person or persons, who ultimately own, control or influence a client and/or persons on whose behalf a transaction is being conducted, and includes a person who exercises ultimate effective control over a legal person or arrangement.

**A. For Investors other than individuals or trusts:**

- I. The identity of the natural person, who, whether acting alone or together, or through one or more juridical person, exercises control through ownership or who ultimately has a controlling ownership interest. Controlling ownership interest means ownership of/entitlement to:
  - more than 25% of shares or capital or profits of the juridical person, where the juridical person is a company;
  - more than 15% of the capital or profits of the juridical person, where the juridical person is a partnership;
  - more than 15% of the property or capital or profits of the juridical person, where the juridical person is an unincorporated association or body of individuals.
- II. In cases where there exists doubt under clause (i) above as to whether the person with the controlling ownership interest is the beneficial owner or where no natural person exerts control through ownership interests, the identity of the natural person exercising control over the juridical person through other means like through voting rights, agreement, arrangements or in any other manner.
- III. Where no natural person is identified under clauses (i) or (ii) above, the identity of the relevant natural person who holds the position of senior managing official.

**B. For Investors which is a trust:**

The identity of the settler of the trust, the trustee, the protector, the beneficiaries with 15% or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

**C. Exemption in case of listed companies / foreign investors**

The client or the owner of the controlling interest is a company listed on a stock exchange, or is a majority-owned subsidiary of such a company, it is not necessary to identify and verify the identity of any shareholder or beneficial owner of such companies. Intermediaries dealing with foreign investors' viz., Foreign Institutional Investors, Sub Accounts and Qualified Foreign Investors, may be guided by the clarifications issued vide SEBI circular CIR/MIRSD/11/2012 dated September 5, 2012, for the purpose of identification of beneficial ownership of the client

**D. KYC requirements**

Beneficial Owner(s) is/are required to comply with the prescribed KYC process as stipulated by SEBI from time to time with any one of the KRA & submit the same to AMC. KYC acknowledgement proof is to be submitted for all the listed Beneficial Owner(s).

**E. Controlling Person Type [CP/UBO] Codes:**

CP/UBO Code	Description	CP/UBO Code	Description
C01	CP of legal person-ownership	C08	CP of legal arrangement-trust-other
C02	CP of legal person-other means	C09	CP of legal arrangement-trust-other-settlor equivalent
C03	CP of legal person-senior managing official	C10	CP of legal arrangement-trust-other-trustee-equivalent
C04	CP of legal arrangement-trust-settlor	C11	CP of legal arrangement-trust-other-protector equivalent
C05	CP of legal arrangement-trust-trustee	C12	CP of legal arrangement-trust-other-beneficiary-equivalent
C06	CP of legal arrangement-trust-protector	C13	CP of legal arrangement-trust-other-other-equivalent
C07	CP of legal arrangement-trust-beneficiary	C14	Unknown