**INCOME‐TAX RULES, 1962**

**FORM NO. 61B**

[See sub-rule (8) of rule 114G]

**Statement of Reportable Account under sub-section (1) section 285BA of the Income-tax Act, 1961 (see instructions for guidance)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  | **PART A: STATEMENT DETAILS** | | | | | | | | | | | | | | | | | | | | | |  |
|  |  |  | (This information should be provided for each Statement of Reports submitted together) | | | | | | | | | | | | | | | | | | | | | | |  |
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|  | **A.1** |  |  | **REPORTING ENTITY DETAILS** | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.1.1 | |  | Reporting Entity Name |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.1.2 | |  | ITDREIN |  |  |  |  |  |  |  |  |  |  |  |  |  |  | . |  |  |  |  |  |  |  |
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|  | A.1.3 | |  | Global Intermediary Identification |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Number (GIIN) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.1.4 | |  | Registration Number |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.1.5 | |  | Reporting Entity Category |  |  |  |  |  |  | Insert 2 character code | | | | | | | | | | | | | | |  |
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|  | **A.2** |  |  | **STATEMENT DETAILS** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.2.1 | |  | Statement Type |  |  |  |  |  |  | Insert 2 character code | | | | | | | | | | | | | | |  |
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|  | A.2.2 | |  | Statement Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.2.3 | |  | Original Statement Id |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.2.4 | |  | Reason for Correction |  |  |  |  | Insert 1 character code | | | | | | | | | | | | | | | | |  |
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|  | A.2.5 | |  | Statement Date |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.2.6 | |  | Reporting Period |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.2.7 | |  | Report Type |  |  |  |  | Insert 1 character code | | | | | | | | | | | | | | | | |  |
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|  | A.2.8 | |  | Number of Reports |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | **A.3** |  |  | **PRINCIPAL OFFICER DETAILS** | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.3.1 | |  | Principal Officer Name |  | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.3.2 | |  | Principal Officer Designation |  | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.3.3 | |  | Principal Officer Address |  | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.3.4 | |  | City / Town |  | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.3.5 | |  | Postal Code |  | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.3.6 | |  | State Code |  |  |  |  |  |  | Insert 2 character code | | | | | | | | | | | | | | |  |
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|  | A.3.7 | |  | Country Code |  |  |  |  |  |  | Insert 2 character code | | | | | | | | | | | | | | |  |
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|  | A.3.8 | |  | Telephone |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.3.9 | |  | Mobile |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.3.10 | |  | Fax |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | A.3.11 | |  | Email |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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**PART B: REPORT DETAILS**

(This information should be provided for each Account being reported)

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|  | **B.1** |  |  | **ACCOUNT DETAILS (To be provided for each account being reported)** | | | | |  |  |
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|  | B.1.1 | |  | Report Serial Number |  |  |  |  |  |  |
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|  | B.1.2 | |  | Original Report Serial Number |  |  |  |  |  |  |
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|  | B.1.3 | |  | Account Type |  |  |  | Insert 2 character code | |  |
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|  | B.1.4 | |  | Account Number |  |  |  |  |  |  |
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|  | B.1.5 | |  | Account Number Type |  |  | Insert 1 character code | | |  |
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|  | B.1.6 | |  | Account Holder Name |  |  |  |  |  |  |
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|  | B.1.7 | |  | Account Status |  |  | Insert 1 character code | | |  |
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|  | B.1.8 | |  | Account Treatment |  |  | Insert 1 character code | | |  |
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|  | B.1.9 | |  | Self- certification |  |  | Insert 1 character code | | |  |
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|  | B.1.10 | |  | Documentation Status |  |  | Insert 1 character code | | |  |
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|  | B.1.11 | |  | Date of closure of account, if closed during the |  |  |  |  |  |  |
|  |  | year |  |  |  |  |  |  |
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|  | **B.2** |  |  | **BRANCH DETAILS** |  |  |  |  |  |  |
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|  | B.2.1 | |  | Branch Number Type |  |  | Insert 1 character code | | |  |
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|  | B.2.2 | |  | Branch Reference Number |  |  |  |  |  |  |
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|  | B.2.3 | |  | Branch Name |  |  |  |  |  |  |
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|  | B.2.4 | |  | Branch Address |  |  |  |  |  |  |
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|  | B.2.5 | |  | City Town |  |  |  |  |  |  |
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|  | B.2.6 | |  | Postal Code |  |  |  |  |  |  |
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|  | B.2.7 | |  | State Code |  |  |  | Insert 2 character code | |  |
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|  | B.2.8 | |  | Country Code |  |  |  | Insert 2 character code | |  |
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|  | B.2.9 | |  | Telephone |  |  |  |  |  |  |
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|  | B.2.10 | |  | Mobile |  |  |  |  |  |  |
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|  | B.2.11 | |  | Fax |  |  |  |  |  |  |
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|  | B.2.12 | |  | Email |  |  |  |  |  |  |
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|  | **B.3** |  |  | **ACCOUNT SUMMARY** | |  |  |  |  |  |
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|  | B.3.1 | |  | Account balance or value at the end of |  |  |  |  |  |  |
|  |  | reporting period |  |  |  |  |  |  |
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|  | B.3.2 | |  | Aggregate gross interest paid or credited |  |  |  |  |  |  |
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|  | B.3.3 | |  | Aggregate gross dividend paid or credited |  |  |  |  |  |  |
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|  | B.3.4 | |  | Gross proceeds from sale of property |  |  |  |  |  |  |
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|  | B.3.5 | |  | Aggregate gross amount of all other income |  |  |  |  |  |  |
|  |  | paid or credited |  |  |  |  |  |  |
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|  | B.3.6 |  | Aggregate gross amount credited | | |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.3.7 |  | Aggregate gross amount debited | | |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | **B.4** |  | **INDIVIDUAL DETAILS (To be provided for individual account holder )** | | | | | | | | | | | | | |  |
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|  | B.4.1 |  | Name |  | |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.4.2 |  | Customer ID |  | |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.4.3 |  | Father’s Name |  | |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.4.4 |  | Spouse’s Name |  | |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.4.5 |  | Gender |  |  |  | Insert 1 character code (Refer Instructions) | | | | | | | | | |  |
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|  | B.4.6 |  | PAN |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.4.7 |  | Aadhaar Number |  | |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.4.8 |  | Identification Type |  |  |  | Insert 1 character code | | | | | | | | | |  |
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|  | B.4.9 |  | Identification Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.4.10 |  | Occupation Type |  |  |  | Insert 1 character code | | | | | | | | | |  |
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|  | B.4.11 |  | Occupation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.4.12 |  | Birth Date |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.4.13 |  | Nationality |  |  |  |  | Insert 2 character code | | | | | | | | |  |
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|  | B.4.14 |  | Country of Residence as per tax laws |  |  |  |  | Insert 2 character code | | | | | | | | |  |
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|  | B.4.15 |  | Place of Birth |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  |  |  | | | | | | | | |  |
|  | B.4.16 |  | Country of Birth |  |  |  |  | Insert 2 character code | | | | | | | | |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.4.17 |  | Tax Identification Number (TIN) allotted |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | by tax resident country |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  | |  |  |  | | | | | | | | |  |
|  | B.4.18 |  | TIN Issuing Country |  |  |  |  | Insert 2 character code | | | | | | | | |  |
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|  |  |  |  |  |  |  |  |  | | | | | | | | |  |
|  | B.4.19 |  | Address Type |  |  |  |  | Insert 2 character code | | | | | | | | |  |
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|  | B.4.20 |  | Address |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.4.21 |  | City / Town |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.4.22 |  | Postal Code |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  |  |  | | | | | | | | |  |
|  | B.4.23 |  | State Code |  |  |  |  | Insert 2 character code | | | | | | | | |  |
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|  |  |  |  |  |  |  |  |  | | | | | | | | |  |
|  | B.4.24 |  | Country Code |  |  |  |  | Insert 2 character code | | | | | | | | |  |
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|  | B.4.25 |  | Mobile/Telephone Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.4.26 |  | Other Contact Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.4.27 |  | Remarks |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | **B.5** |  |  | **LEGAL ENTITY DETAILS** (To be provided for entity account holder) | | | | | | | | | | | | |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.5.1 | |  | Name of the Entity |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.5.2 | |  | Customer ID |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.5.3 | |  | Account Holder Type for US |  |  | Insert 2 character code | | | | | | | | | | |  |
|  |  |  |  |
|  |  | Reportable Person |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.5.4 | |  | Account Holder Type for Other |  |  | Insert 2 character code | | | | | | | | | | |  |
|  |  |  |  |
|  |  | Reportable Person |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |
|  | B.5.5 | |  | Entity Constitution Type |  |  | Insert 1 character code | | | | | | | | | | |  |
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|  | B.5.6 | |  | Date of Incorporation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.5.7 | |  | Nature of Business |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.5.8 | |  | PAN |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.5.9 | |  | Identification Type |  |  | Insert 1 character code | | | | | | | | | | |  |
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|  | B.5.10 | |  | Identification No. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  | | | | | | | | | |  |
|  | B.5.11 | |  | Identification issuing Country |  |  |  | Insert 2 character code | | | | | | | | | |  |
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|  | B.5.12 | |  | Place of Incorporation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  | | | | | | | | | |  |
|  | B.5.13 | |  | Country of Incorporation |  |  |  | Insert 2 character code | | | | | | | | | |  |
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|  |  | |  |  |  |  |  |  | | | | | | | | | |  |
|  | B.5.14 | |  | Country of Residence as per tax laws |  |  |  | Insert 2 character code | | | | | | | | | |  |
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|  | B.5.15 | |  | Tax Identification Number (TIN) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | allotted by tax resident country |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.5.16 | |  | TIN Issuing Country |  |  |  | Insert 2 character code | | | | | | | | | |  |
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|  | B.5.17 | |  | Address Type |  |  | Insert 1 character code | | | | | | | | | | |  |
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|  | B.5.18 | |  | Address |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.5.19 | |  | City / Town |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.5.20 | |  | Postal Code |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  | | | | | | | | | |  |
|  | B.5.21 | |  | State Code |  |  |  | Insert 2 character code | | | | | | | | | |  |
|  |  | |  |  |  |  |  |  | | | | | | | | | |  |
|  | B.5.22 | |  | Country Code |  |  |  | Insert 2 character code | | | | | | | | | |  |
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|  | B.5.23 | |  | Mobile/Telephone Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.5.24 | |  | Other Contact Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.5.25 | |  | Remarks |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | **B.6** |  |  | **CONTROLLING PERSON DETAILS** (To be provided for each controlling person of the entity) | | | | | | | | | | | | | | | |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.1 | |  | Controlling Person Type |  |  |  |  |  |  | Insert 3 character code | | | | | | | | | |  |
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|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.6.2 | |  | Name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.3 | |  | Customer ID |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.4 | |  | Father’s Name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.5 | |  | Spouse’s Name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  | |  | |  |  |  |  |  |  |  |  | |  |
|  | B.6.6 | |  | Gender |  |  |  | Insert 1 character code | | | | | | | | | | | | |  |
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|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.6.7 | |  | PAN |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | B.6.8 | |  | Aadhaar Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  | | | | | | | | | | | | |  |
|  | B.6.9 | |  | Identification Type |  |  |  | Insert 1 character code | | | | | | | | | | | | |  |
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|  | B.6.10 | |  | Identification Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  | | | | | | | | | | | | |  |
|  | B.6.11 | |  | Occupation Type |  |  |  | Insert 1 character code | | | | | | | | | | | | |  |
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|  | B.6.12 | |  | Occupation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.13 | |  | Birth Date |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  | | | | | | | | | | |  |
|  | B.6.14 | |  | Nationality |  |  |  |  |  | Insert 2 character code | | | | | | | | | | |  |
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|  | B.6.15 | |  | Country of Residence as per tax laws |  |  |  |  |  | Insert 2 character code | | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.16 | |  | Place of Birth |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  | | | | | | | | | | |  |
|  | B.6.17 | |  | Country of Birth |  |  |  |  |  | Insert 2 character code | | | | | | | | | | |  |
|  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.18 | |  | Tax Identification Number (TIN) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | allotted by tax resident country |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  | |  |  |  |  |  |  |  |  | | | | | | | | | | |  |
|  | B.6.19 | |  | TIN Issuing Country |  |  |  |  |  | Insert 2 character code | | | | | | | | | | |  |
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|  |  | |  |  |  |  |  |  |  |  | | | | | | | | | | |  |
|  |  | |  |  |  |  |  |  |  |  | | | | | | | | | | |  |
|  | B.6.20 | |  | Address Type |  |  |  |  |  | Insert 2 character code | | | | | | | | | | |  |
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|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.21 | |  | Address |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.22 | |  | City / Town |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.23 | |  | Postal Code |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  | | | | | | | | | | |  |
|  | B.6.24 | |  | State Code |  |  |  |  |  | Insert 2 character code | | | | | | | | | | |  |
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|  |  | |  |  |  |  |  |  |  |  | | | | | | | | | | |  |
|  | B.6.25 | |  | Country Code |  |  |  |  |  | Insert 2 character code | | | | | | | | | | |  |
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|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.26 | |  | Mobile/Telephone Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.27 | |  | Other Contact Number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | B.6.28 | |  | Remarks. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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**Instructions to Form 61B**

**General Instructions**

The requirement field for each data element indicates whether the element is validation or optional in the schema.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Validation | | | “Validation” elements MUST be present for ALL data records in a file and an automated | |  |
|  |  |  |  | validation check will be undertaken. The Sender should do a technical check of the data | |  |
|  |  |  |  | file content using XML tools to make sure all “Validation” elements are present and if they | |  |
|  |  |  |  | are not, the sender should correct the file. The Income-tax Department will also do so and | |  |
|  |  |  |  | if incorrect, will reject the file. |  |  |
|  |  |  | |  |  |  |
|  | (Optional) Mandatory | | | An optional element that is required for reporting depending on availability of information | |  |
|  |  |  |  | or legal factors. These elements may be present in most (but not all) circumstances. The | |  |
|  |  |  |  | Income-tax Department will publish separate validation rules to check these. | |  |
|  |  |  |  |  |  |  |
|  | Optional | |  | An optional element specified in form |  |  |
|  |  |  | |  |  |  |
|  | Optional\* | | | An optional element specified only in instructions. May be reported if available | |  |
|  |  |  | |  |  |  |
| **Specific Instructions** | | | |  |  |  |
|  |  |  |  |  |  |  |
|  | **S. No.** |  | **Element** | **Description** | **Requirement** |  |
|  |  |  |  |  |  |  |
|  | A.1.1 |  | Reporting | Complete name of the reporting entity. | Validation |  |
|  |  |  | Entity Name |  |  |  |
|  |  |  |  |  |  |  |
|  | A.1.2 |  | ITDREIN | ITDREIN is the Unique ID issued by ITD which will be communicated | Validation |  |
|  |  |  | (Income-tax | by ITD after the registration of the reporting entity with ITD. The |  |  |
|  |  |  | ITDREIN is a 16-character identification number in the format |  |  |
|  |  |  | Department |  |  |
|  |  |  | XXXXXXXXXX.YYYYY where XXXXXXXXXX is the PAN or TAN of the |  |  |
|  |  |  | Reporting |  |  |
|  |  |  | reporting entity and YYYYY is a sequentially generated number. The |  |  |
|  |  |  | Entity |  |  |
|  |  |  | reporting Entity may use a dummy number (PAN+99999 or |  |  |
|  |  |  | Identification |  |  |
|  |  |  | TAN+99999) till the ITDREIN is communicated. |  |  |
|  |  |  | Number) |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  | A.1.3 |  | GIIN | GIIN means the Global Intermediary Identification Number which is a | Validation |  |
|  |  |  |  | 19-character identification number in the format |  |  |
|  |  |  |  | XXXXXX.XXXXX.XX.XXX assigned to the reporting entity by USA. |  |  |
|  |  |  |  |  |  |  |
|  | A.1.4 |  | Registration | This number is the registration number or any number used in | Optional |  |
|  |  |  | Number | correspondence with the regulator of the financial institution. |  |  |
|  |  |  |  |  |  |  |
|  | A.1.5 |  | Reporting | Category of reporting entity are: | Validation |  |
|  |  |  | Entity |  DI - Depository Institution |  |  |
|  |  |  | Category |  |  |
|  |  |  |  CI- Custodial Institution |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  IE- Investment Entity |  |  |
|  |  |  |  |  IC - Specified Insurance Company |  |  |
|  |  |  |  |  OT- Other |  |  |
|  |  |  |  | In case if a Reporting Entity is engaged in more than one category of |  |  |
|  |  |  |  | activities, it needs to submit different statements for different category |  |  |
|  |  |  |  | of activities. For example if a reporting entity is maintaining certain |  |  |
|  |  |  |  | accounts as depository institution and certain other accounts as |  |  |
|  |  |  |  | custodial institution, it needs to submit two different statements. |  |  |
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| **S. No.** | **Element** | **Description** | | **Requirement** |  |
|  |  |  | |  |  |
| A.2.1 | Statement | Type of Statement submitted. Permissible values are: | | Validation |  |
|  | Type |  NB – New Statement containing new information | |  |  |
|  |  |  |  |
|  |  |  CB – Correction Statement containing corrections for | |  |  |
|  |  |  | previously submitted information |  |  |
|  |  |  TD - Test Data | |  |  |
|  |  |  ND - No Data to report | |  |  |
|  |  | One Statement can contain only one type of Statement. Even if | |  |  |
|  |  | missing information has to be supplied, the complete report has to be | |  |  |
|  |  | submitted instead of an incremental report. | |  |  |
|  |  |  | |  |  |
| A.2.2 | Statement | Statement Number is a free text field capturing the sender’s unique | | Validation |  |
|  | Number | identifying number (created by the sender) that identifies the particular | |  |  |
|  |  | Statement being sent. The identifier allows both the sender and | |  |  |
|  |  | receiver to identify the specific Statement later if questions or | |  |  |
|  |  | corrections arise. After successful submission of the Statement to ITD, | |  |  |
|  |  | a new unique Statement ID will be allotted for future reference. The | |  |  |
|  |  | reporting entities should maintain the linkage between the Statement | |  |  |
|  |  | Number and Statement ID. | |  |  |
|  |  | Example of the statement number is 2015/01. | |  |  |
|  |  |  | |  |  |
| A.2.3 | Original | In case if the original statement is being replaced by this statement, | | Validation |  |
|  | Statement Id | statement ID of the original Statement which is being replaced deleted | |  |  |
|  |  | or referred by reports in the current Statement. | |  |  |
|  |  | In case the Statement is new and unrelated to any previous Statement, | |  |  |
|  |  | mention ‘0’ here. | |  |  |
|  |  |  | |  |  |
| A.2.4 | Reason of | Reason for revision to be stated when the original Statement is | | Validation |  |
|  | Correction | corrected. | |  |  |
|  |  | Permissible values are: | |  |  |
|  |  |  A - Acknowledgement of original Statement had errors which are | |  |  |
|  |  | being resolved | |  |  |
|  |  |  B - Errors in original Statement are being corrected *suo-motu* | |  |  |
|  |  |  C - The correction report is on account of additional information | |  |  |
|  |  | being submitted | |  |  |
|  |  |  N - Not applicable as this is a new statement/test data/ there is no | |  |  |
|  |  | data to report | |  |  |
|  |  |  Z - Other reason | |  |  |
|  |  |  | |  |  |
| A.2.5 | Statement | This identifies the date and time when the Statement was compiled. | | Validation |  |
|  | Date | This element will be automatically populated by the host system. The | |  |  |
|  |  | format for use is YYYY-MM-DD’T’hh:mm:ss. Fractions of seconds are | |  |  |
|  |  | not used. Example: 2015-03-15T09:45:30. | |  |  |
|  |  |  | |  |  |
| A.2.6 | Reporting | This identifies the last day of the reporting period in YYYY-MM-DD | | Validation |  |
|  | Period | format. For example, if reporting information for the accounts or | |  |  |
|  |  | payments made in calendar year 2014, the field would read, “2014-12- | |  |  |
|  |  | 31” |  |  |  |
|  |  |  | |  |  |
| A.2.7 | Report Type | Type of report in the Statement. One Statement can contain only one | | Validation |  |
|  |  | type of report. Permissible values are: | |  |  |
|  |  |  | 01 - Report of US reportable accounts under Rule 114G |  |  |
|  |  |  | 02 - Report of other reportable accounts under Rule 114G |  |  |
|  |  |  | |  |  |
| A.2.8 | Number of | Number of Reports in Part B. | | Validation |  |
|  | Reports |  |  |  |  |
|  |  |  | |  |  |
| A.3.1 | Principal | Name of the Principal Officer. Refer to the registration requirement | | Validation |  |
|  | Officer Name | under Income-tax Act and Rules | |  |  |
|  |  |  |  |  |  |

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| **S. No.** | **Element** | **Description** | **Requirement** |
|  |  |  |  |
| A.3.2 | Principal | Designation of the Principal Officer. | Validation |
|  | Officer |  |  |
|  | Designation |  |  |
|  |  |  |  |
| A.3.3 | Principal | Complete address consisting of house number, building name, street, | Validation |
|  | Officer | locality, city, state etc. |  |
|  | Address |  |  |
|  |  |  |  |
| A.3.4 | City Town | Name of City, Town or Village | Validation |
|  |  |  |  |
| A.3.5 | State Code | The two digit state code has to be mentioned as per Indian Motor | Validation |
|  |  | Vehicle Act 1988. If state code is not available, use XX. |  |
|  |  |  |  |
| A.3.6 | Postal Code | In case of India, the 6 digit Pin code as per India Posts has to be | Validation |
|  |  | mentioned. In case of countries outside India, respective code may be |  |
|  |  | used. If Pin code is not available, use XXXXXX. |  |
|  |  |  |  |
| A.3.7 | Country Code | The Country Code as per ISO 3166 has to be mentioned. Use IN for | Validation |
|  |  | India. If Country Code is not available, use XX |  |
|  |  |  |  |
| A.3.8 | Telephone | Telephone number in format STD Code-Telephone number. (Example | Validation |
|  |  | 0120-2894016) |  |
|  |  |  |  |
| A.3.9 | Mobile | Contact Mobile number. Please do not add “0” before the number | Validation |
|  |  |  |  |
| A.3.10 | Fax | Fax number in format STD Code-Telephone number. (Example 0120- | Validation |
|  |  | 2894016) |  |
|  |  |  |  |
| A.3.11 | Email | E-mail of the Principal Officer | Validation |
|  |  |  |  |
| B.1.1 | Report Serial | The number uniquely represents a report within a Statement. The | Validation |
|  | Number | Report Serial Number should be unique within the Statement. This |  |
|  |  | number along with Statement ID will uniquely identify any report |  |
|  |  | received by ITD. |  |
|  |  |  |  |
| B.1.2 | Original | The Report Serial Number of the original report that has to be replaced | Validation |
|  | Report Serial | or deleted. This number along with Original Statement ID will uniquely |  |
|  | Number | identify the report which is being corrected. |  |
|  |  | In case there is no correction of any report, mention ‘0’ here. |  |
|  |  |  |  |
| B.1.3 | Account Type | Type of account. Permissible values are: | Validation |
|  |  |  BS - Savings Account |  |
|  |  |  BC - Current Account |  |
|  |  |  BR - Cash Credit/Overdraft Account |  |
|  |  |  BD - Credit Card Account |  |
|  |  |  BP - Prepaid Card Account |  |
|  |  |  BL - Loan Account |  |
|  |  |  BT - Term Deposit Account |  |
|  |  |  IL - Term Insurance Policy |  |
|  |  |  IE - Endowment Policy |  |
|  |  |  IA - Annuity Policy (Excluding ULIP) |  |
|  |  |  IU - ULIP Policy |  |
|  |  |  IB – Money Back Policy |  |
|  |  |  IW – Whole Life Policy |  |
|  |  |  ST - Trading Account |  |
|  |  |  MF – Mutual Fund Folio |  |
|  |  |  DB - Beneficiary Client Account |  |
|  |  |  DH - Beneficiary House Account |  |
|  |  |  DC - Clearing Member Pool Account |  |
|  |  |  ZZ - Others |  |
|  |  |  XX - Not Categorised |  |
|  |  |  |  |

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| **S. No.** | **Element** | **Description** | | **Requirement** |  |
|  |  |  | |  |  |
| B.1.4 | Account | Provide the account number used by the financial institution to identify | | Validation |  |
|  | Number | the account. If the financial institution does not have an account | |  |  |
|  |  | number then provide the functional equivalent unique identifier used by | |  |  |
|  |  | the financial institution to identify the account. | |  |  |
|  |  |  | |  |  |
| B.1.5 | Account | Account number type. Permissible values are: | | Validation |  |
|  | Number Type |  01 - International Bank Account Number | |  |  |
|  |  |  |  |
|  |  |  02 - Other Bank Account Number | |  |  |
|  |  |  03 - International Securities Information Number | |  |  |
|  |  |  04 - Other Securities Information Number | |  |  |
|  |  |  05 - Any other type of account information | |  |  |
|  |  | Indian banks may use option 02 above. | |  |  |
|  |  |  | |  |  |
| B.1.6 | Account | Name of first/sole account holder. | | Validation |  |
|  | Holder Name |  |  |  |  |
|  |  |  | |  |  |
| B.1.7 | Account | Status of the account. Permissible values are: | | Validation |  |
|  | Status |  A – Active: Account is in regular use/policy in force | |  |  |
|  |  |  |  |
|  |  |  I – Inactive: Account is not in regular use/ policy lapsed | |  |  |
|  |  |  D – Dormant: As defined by regulator (e.g. There is no | |  |  |
|  |  |  | transaction in the account for two years, paid up policy lapsed |  |  |
|  |  |  | after paying premiums for 3 or more years) |  |  |
|  |  |  S – Suspended: Account/policy is temporarily suspended | |  |  |
|  |  |  F – Frozen: Account/policy is frozen (including case of debit | |  |  |
|  |  |  | freeze) |  |  |
|  |  |  C- Closed: Account is closed/policy foreclosed, surrendered, | |  |  |
|  |  |  | death or maturity claim paid |  |  |
|  |  |  Z – Others: Not listed above | |  |  |
|  |  |  X - Not categorized: The information is not available. | |  |  |
|  |  |  | |  |  |
| B.1.8 | Account | Permissible values are: | | Mandatory |  |
|  | Treatment |  N: New account as per Rule 114H | |  |  |
|  |  |  |  |
|  |  |  P: Pre-existing as per Rule 114H | |  |  |
|  |  |  | X: Not applicable |  |  |
|  |  |  | |  |  |
| B.1.9 | Self- | Permissible values are: | | Mandatory |  |
|  | certification |  | Y: Yes |  |  |
|  |  |  |  |
|  |  |  | N: No |  |  |
|  |  |  | X: Not applicable |  |  |
|  |  |  | |  |  |
| B.1.10 | Documentatio | Undocumented as per Rule 114H(3) for pre-existing individual account. | | Validation |  |
|  | n Status | If the due diligence fails to establish an indicium and the attempt to | |  |  |
|  |  | obtain the self-certification or documentary evidence is not successful, | |  |  |
|  |  | the reporting financial institution must report the account as an | |  |  |
|  |  | undocumented account. | |  |  |
|  |  | Permissible values are: | |  |  |
|  |  |  | D - Documented |  |  |
|  |  |  | U - Undocumented |  |  |
|  |  |  | |  |  |
| B.1.11 | Date of | Date of closure of account. This information is mandatory if the | | (Optional) |  |
|  | closure of | account was closed during the reporting period | | Mandatory |  |
|  | account, if |  |  |  |  |
|  | closed during |  |  |  |  |
|  | the reporting |  |  |  |  |
|  | period |  |  |  |  |
|  |  |  |  |  |  |

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| **S. No.** | **Element** | **Description** | | **Requirement** |  |
|  |  |  | |  |  |
| B.2.1 | Branch | The type of branch reference number used. Entities with no Branch | | Validation |  |
|  | Number Type | reference number can use self-generated numbers to uniquely identify | |  |  |
|  |  | the branch. | |  |  |
|  |  | Permissible values are: | |  |  |
|  |  |  R – Regulator Issued | |  |  |
|  |  |  | B – BIC |  |  |
|  |  |  | I – IFSC |  |  |
|  |  |  S – Self generated | |  |  |
|  |  |  Z – Other sources | |  |  |
|  |  |  X – Self Generated | |  |  |
|  |  | IFSC is compulsory in case of banking institutions. | |  |  |
|  |  |  | |  |  |
| B.2.2 | Branch | The unique number to uniquely identify the branch. Reporting Financial | | Validation |  |
|  | Reference | Institution can use self-generated numbers to uniquely identify the | |  |  |
|  | Number | branch. | |  |  |
|  |  |  | |  |  |
| B.2.3 | Branch Name | Name of Branch linked to the account. This could be the home or | | Validation |  |
|  |  | linked branch. | |  |  |
|  |  |  | |  |  |
| B.2.4 | Branch | Complete address consisting of house number, building name, street, | | Validation |  |
|  | Address | locality, city, state etc. | |  |  |
|  |  |  | |  |  |
| B.2.5 | City / Town | Name of City, Town or Village | | Validation |  |
|  |  |  | |  |  |
| B.2.6 | Postal Code | In case of India, the 6 digit Pin code as per India Posts has to be | | Validation |  |
|  |  | mentioned. In case of countries outside India, respective code may be | |  |  |
|  |  | used. If Pin code is not available, use XXXXXX. | |  |  |
|  |  |  | |  |  |
| B.2.7 | State Code | The two digit state code has to be mentioned as per Indian Motor | | Validation |  |
|  |  | Vehicle Act 1988. If state code is not available, use XX. | |  |  |
|  |  |  | |  |  |
| B.2.8 | Country Code | The Country Code as per ISO 3166 has to be mentioned. Use IN for | | Validation |  |
|  |  | India. If Country Code is not available, use XX | |  |  |
|  |  |  | |  |  |
| B.2.9 | Telephone | Telephone number in format STD Code-Telephone number. (Example | | Optional |  |
|  |  | 0120-2894016) | |  |  |
|  |  |  | |  |  |
| B.2.10 | Mobile | Contact Mobile number. Please do not add “0” before the number | | Optional |  |
|  |  |  | |  |  |
| B.2.11 | Fax | Fax number in format STD Code-Telephone number. (Example 0120- | | Optional |  |
|  |  | 2894016) | |  |  |
|  |  |  | |  |  |
| B.2.12 | Email | E-mail of the Branch head | | Optional |  |
|  |  |  | |  |  |
| B.3.1 | Account | The account balance or value of the reported financial account as on | | Validation |  |
|  | balance or | the last day of the reporting period. In case if the account was closed | |  |  |
|  | value at the | during the reporting period then the balance immediately before | |  |  |
|  | end of | closure. (Mandatory for all account types) | |  |  |
|  | reporting | The cash value insurance or annuity contract is the balance or value of | |  |  |
|  | period |  |  |
|  | the account. For Debt or equity accounts, the account balance is the | |  |  |
|  |  |  |  |
|  |  | value of the debt or equity interest that the account holder has in the | |  |  |
|  |  | financial institution. | |  |  |
|  |  |  | |  |  |
| B.3.2 | Aggregate | The aggregate gross amount of interest paid or credited to the account | | (Optional) |  |
|  | gross interest | during the period. | | Mandatory |  |
|  | paid or | This | information is mandatory for depository account and custodial |  |  |
|  | credited |  |  |
|  | account. | |  |  |
|  |  |  |  |
|  |  |  | |  |  |
| B.3.3 | Aggregate | The aggregate gross amount of dividend paid or credited to the | | (Optional) |  |
|  | gross dividend | account during the period. This information can be collected from other | | Mandatory |  |
|  | paid or | regulated entity. | |  |  |
|  | credited | This information is mandatory for custodial account. | |  |  |
|  |  |  |  |
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| --- | --- | --- | --- | --- | --- |
| **S. No.** | **Element** | **Description** | | **Requirement** |  |
|  |  |  | |  |  |
| B.3.4 | Gross | The gross proceeds from sale or redemption of property paid or | | (Optional) |  |
|  | proceeds from | credited to the account during the period with respect to which the | | Mandatory |  |
|  | sale of | reporting entity acted as a custodian, broker, nominee, or otherwise as | |  |  |
|  | property | an agent for the account holder. | |  |  |
|  |  | This information is mandatory for custodial account. | |  |  |
|  |  |  | |  |  |
| B.3.5 | Aggregate | The aggregate gross amount of all other income paid or credited to the | | (Optional) |  |
|  | gross amount | account during the period. | | Mandatory |  |
|  | of all other |  |  |  |  |
|  | income paid or | This information is mandatory for custodial account. | |  |  |
|  | credited to the |  |  |
|  |  |  |  |  |
|  | account |  |  |  |  |
|  |  |  | |  |  |
| B.3.6 | Aggregate | Aggregate gross amount credited to the account during the period. | | Optional |  |
|  | gross amount |  |  |  |  |
|  | credited to the |  |  |  |  |
|  | account |  |  |  |  |
|  |  |  | |  |  |
| B.3.7 | Aggregate | Aggregate gross amount debited to the account during the period. | | Optional |  |
|  | gross amount |  |  |  |  |
|  | debited to the |  |  |  |  |
|  | account |  |  |  |  |
|  |  |  | |  |  |
| B.4.1 | Name | Name of the Individual in whose name the account stands. | | Validation |  |
|  |  | This will be mandatory for accounts of individuals. | |  |  |
|  |  |  | |  |  |
|  | Preceding Title | Title of the person such as “His Excellency”, “Estate of the late”. | | Optional\* |  |
|  |  |  | |  |  |
|  | Title | Greeting title of the reported person such as Mr., Dr., Mrs., Herr etc. | | Optional\* |  |
|  |  | Can have multiple titles | |  |  |
|  |  |  | |  |  |
|  | First Name | First name of the person. In case if the first name is not available, no | | Optional\* |  |
|  |  | first name or NFN may be used here. | |  |  |
|  |  |  | |  |  |
|  | Middle name | Middle name (essential part of the name for many nationalities). Eg. | | Optional\* |  |
|  |  | Shakti in “Nivetha Shakti Shantha”. Can have multiple middle names. | |  |  |
|  |  |  | |  |  |
|  | Name prefix | De, van,van de, von, etc. Example: Derick de Clarke | | Optional\* |  |
|  |  |  | |  |  |
|  | Last Name | Represents the position of the name in a name string. | | Optional\* |  |
|  |  | Can be Given name, Forename, Christian name, Surname, Family | |  |  |
|  |  | name etc. | |  |  |
|  |  | In case of a company, this field can be used for the company name. | |  |  |
|  |  |  | |  |  |
|  | Generation | The identifier of generation such as Jnr, Thr, III | | Optional\* |  |
|  | Identifier |  |  |  |  |
|  |  |  | |  |  |
|  | Suffix | Could be compressed initials such as: Phd, VC, QC | | Optional\* |  |
|  |  |  | |  |  |
|  | General Suffix | Deceased, retired etc. | | Optional\* |  |
|  |  |  | |  |  |
|  | Name Type | It is possible for an individual or entity to have several names. This is a | | Optional\* |  |
|  |  | qualifier to indicate the type of a particular name. Such types include | |  |  |
|  |  | nick names (“nick”), names under which a party does business (“dba” a | |  |  |
|  |  | short name for the entity, or a name that is used for public | |  |  |
|  |  | acquaintance instead of the official business name) etc. The possible | |  |  |
|  |  | values are: | |  |  |
|  |  |  | N1= SMFAliasOrOther |  |  |
|  |  |  | N2= indiv |  |  |
|  |  |  | N3= alias |  |  |
|  |  |  | N4= nick |  |  |
|  |  |  | N5= aka |  |  |
|  |  |  | N6= dba |  |  |
|  |  |  | N7= legal |  |  |
|  |  |  | N8= atbirth |  |  |
|  |  |  |  |  |  |

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| **S. No.** | **Element** | **Description** | | **Requirement** |  |
|  |  |  | |  |  |
| B.4.2 | Customer ID | Customer ID/Number allotted by the reporting entity. This information | | (Optional) |  |
|  |  | is mandatory if Customer ID/Number is allotted. | | Mandatory |  |
|  |  |  | |  |  |
| B.4.3 | Father's Name | Name of the father. This information is mandatory if valid PAN is not | | Optional |  |
|  |  | reported. | |  |  |
|  |  |  | |  |  |
| B.4.4 | Spouse’s | Name of the spouse, if available | | Optional |  |
|  | Name |  |  |  |  |
|  |  |  | |  |  |
| B.4.5 | Gender | Permissible values are: | | Validation |  |
|  |  |  | M - Male |  |  |
|  |  |  | F - Female |  |  |
|  |  |  | O - Others |  |  |
|  |  |  | |  |  |
| B.4.6 | PAN | Permanent Account Number issued by Income-tax Department. | | (Optional) |  |
|  |  | This information is mandatory if PAN is required to be collected as per | | Mandatory |  |
|  |  |  |  |
|  |  | regulatory guidelines. | |  |  |
|  |  |  | |  |  |
| B.4.7 | Aadhaar | Aadhar number issued by UIDAI | | Optional |  |
|  | Number |  |  |  |  |
|  |  |  | |  |  |
| B.4.8 | Identification | Document submitted as proof of identity of the individual. Permissible | | Validation |  |
|  | Type | values are: | |  |  |
|  |  |  | A - Passport |  |  |
|  |  |  B - Election Id Card | |  |  |
|  |  |  | C - PAN Card |  |  |
|  |  |  | D - ID Card |  |  |
|  |  |  | E - Driving License |  |  |
|  |  |  | G - UIDAI Letter |  |  |
|  |  |  H - NREGA job card | |  |  |
|  |  |  | Z – Others |  |  |
|  |  |  X – Not Categorised | |  |  |
|  |  |  | |  |  |
| B.4.9 | Identification | Number mentioned in the identification document. This information is | | (Optional) |  |
|  | Number | mandatory if PAN or Aadhar number is not reported | | Mandatory |  |
|  |  |  | |  |  |
| B.4.10 | Occupation | Permissible values are: | | Validation |  |
|  | Type |  | S - Service |  |  |
|  |  |  |  |
|  |  |  | B - Business |  |  |
|  |  |  | O - Others |  |  |
|  |  |  | X - Not Categorised |  |  |
|  |  |  | |  |  |
| B.4.11 | Occupation | Please specify occupation of the individual. | | Optional |  |
|  |  |  | |  |  |
| B.4.12 | Birth Date | This data element identifies the date of birth of the Individual Account | | (Optional) |  |
|  |  | Holder. The data format is DD/MM/YYYY. | | Mandatory |  |
|  |  | This information is mandatory if valid PAN is not reported. | |  |  |
|  |  |  | |  |  |
| B.4.13 | Nationality | 2 character Country Code (ISO 3166) | | Validation |  |
|  |  |  | |  |  |
| B.4.14 | Country of | This data element describes the tax residence country code(s) for the | | Validation |  |
|  | Residence as | individual being reported upon and must be present in all data records. | |  |  |
|  | per tax laws | The Country Code as per ISO 3166 has to be mentioned. If the | |  |  |
|  |  |  |  |
|  |  | individual is certified or treated as tax resident in more than one | |  |  |
|  |  | jurisdiction then this element may be repeated. | |  |  |
|  |  |  | |  |  |
| B.4.15 | Place of Birth | Place of Birth. | | (Optional) |  |
|  |  |  |  | Mandatory |  |
|  |  |  | |  |  |
|  | City Sub entity | City Sub entity of birth | | Optional\* |  |
|  | of birth |  |  |  |  |
|  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- |
| **S. No.** | **Element** | **Description** | | **Requirement** |  |
|  |  |  | |  |  |
| B.4.16 | Country of | This data element describes the Country of birth for the individual. The | | (Optional) |  |
|  | Birth | Country Code as per ISO 3166 has to be mentioned. | | Mandatory |  |
|  |  | This information is mandatory for foreign national or non-resident. | |  |  |
|  |  |  | |  |  |
|  | Former | Former name of the country | | Optional\* |  |
|  | Country Name |  |  |  |  |
|  |  |  | |  |  |
| B.4.17 | Foreign Tax | This data element identifies the Tax Identification Number (TIN) used | | (Optional) |  |
|  | Identification | by the residence country of the reported account holder to identify the | | Mandatory |  |
|  | Number (TIN) | Individual Account Holder. In case if there is no TIN, provide functional | |  |  |
|  | allotted by tax | equivalent. | |  |  |
|  | resident | This information is mandatory for foreign national or non-resident. | |  |  |
|  | country |  |  |
|  |  |  |  |  |
|  |  |  | |  |  |
| B.4.18 | TIN Issuing | This attribute identifies the jurisdiction that issued the TIN. The | | (Optional) |  |
|  | Country | Country Code as per ISO 3166 has to be mentioned. If Country Code | | Mandatory |  |
|  |  | is not available, use XX. | |  |  |
|  |  | This information is mandatory for foreign national or non-resident in | |  |  |
|  |  | certain situations. | |  |  |
|  |  |  | |  |  |
| B.4.19 | Address Type | Indicates the type of the address. Permissible values are: | | Validation |  |
|  |  |  1- Residential Or Business | |  |  |
|  |  |  | 2 - Residential |  |  |
|  |  |  | 3 - Business |  |  |
|  |  |  4 – Registered Office | |  |  |
|  |  |  | 5 – Unspecified |  |  |
|  |  |  | |  |  |
| B.4.20 | Address | Complete address consisting of house number, building name, street, | | Validation |  |
|  |  | locality, city, state etc. | |  |  |
|  |  |  |  |  |  |
|  | Street |  |  | Optional\* |  |
|  |  |  |  |  |  |
|  | Building |  |  | Optional\* |  |
|  | Identifier |  |  |  |  |
|  |  |  |  |  |  |
|  | Suite Identifier |  |  | Optional\* |  |
|  |  |  |  |  |  |
|  | Floor Identifier |  |  | Optional\* |  |
|  |  |  |  |  |  |
|  | District Name |  |  | Optional\* |  |
|  |  |  |  |  |  |
|  | POB |  |  | Optional\* |  |
|  |  |  | |  |  |
| B.4.21 | City / Town | Name of City, Town or Village | | Validation |  |
|  |  |  | |  |  |
| B.4.22 | Postal Code | In case of India, the 6 digit Pin code as per India Posts has to be | | Validation |  |
|  |  | mentioned. In case of countries outside India, respective code may be | |  |  |
|  |  | used. If Pin code is not available, use XXXXXX. | |  |  |
|  |  |  | |  |  |
| B.4.23 | State Code | The two digit state code has to be mentioned as per Indian Motor | | Validation |  |
|  |  | Vehicle Act 1988. In case of countries outside India, or if state code is | |  |  |
|  |  | not available, use XX. | |  |  |
|  |  |  | |  |  |
| B.4.24 | Country Code | The Country Code as per ISO 3166 has to be mentioned. Use IN for | | Validation |  |
|  |  | India. If Country Code is not available, use XX | |  |  |
|  |  |  | |  |  |
| B.4.25 | Mobile/Teleph | Primary Telephone (STD Code-Telephone number) or mobile number | | Optional |  |
|  | one Number | (Please do not add “0” before the number) | |  |  |
|  |  |  | |  |  |
| B.4.26 | Other Contact | Other Telephone (STD Code-Telephone number) or mobile number | | Optional |  |
|  | Number | (Please do not add “0” before the number) | |  |  |
|  |  |  | |  |  |
| B.4.27 | Remarks | Any additional information related to individual | | Optional |  |
|  |  |  | |  |  |
| B.5.1 | Name of the | Name of the Legal Entity | | Validation |  |
|  | Entity |  |  |  |  |
|  |  |  | |  |  |
|  | Name Type | Name type of the legal entity | | Optional\* |  |
|  |  |  |  |  |  |

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| **S. No.** | **Element** | **Description** | | **Requirement** |  |
|  |  |  | |  |  |
| B.5.2 | Customer ID | Customer ID/Number allotted by the reporting entity. This information | | (Optional) |  |
|  |  | is mandatory if Customer ID/Number is allotted. | | Mandatory |  |
|  |  |  | |  |  |
| B.5.3 | Account | The permissible values are: | | Validation |  |
|  | Holder Type |  F1 - Owner-Documented FI with specified US owner(s) | |  |  |
|  | for US |  |  |
|  |  F2 - Passive Non-Financial Entity with substantial US | |  |  |
|  | Reportable |  |  |
|  |  | owner(s) |  |  |
|  | Person |  |  |  |
|  |  |  |  |  |
|  |  |  | F3 - Non-Participating FFI |  |  |
|  |  |  F4 - Specified US Person | |  |  |
|  |  |  F5 - Direct Reporting NFFE | |  |  |
|  |  |  XX –Not Applicable | |  |  |
|  |  |  | |  |  |
| B.5.4 | Account | The permissible values are: | | Validation |  |
|  | Holder Type |  | C1- Passive Non-Financial Entity with – one or more |  |  |
|  | for Other |  |  |
|  |  | controlling person that is a Reportable Person |  |  |
|  | Reportable |  |  |  |
|  |  C2 - Other Reportable Person | |  |  |
|  | Person |  |  |
|  |  |  |  |  |
|  |  |  C3 - Passive Non-Financial Entity that is a CRS Reportable | |  |  |
|  |  |  XX – Not Applicable | |  |  |
|  |  |  | |  |  |
| B.5.5 | Entity | Permissible values are: | | Validation |  |
|  | Constitution |  | A - Sole Proprietorship |  |  |
|  | Type |  |  |
|  |  | B - Partnership Firm |  |  |
|  |  |  |  |
|  |  |  | C - HUF |  |  |
|  |  |  D - Private Limited Company | |  |  |
|  |  |  E- Public Limited Company | |  |  |
|  |  |  | F- Society |  |  |
|  |  |  | G- AOP/BOI |  |  |
|  |  |  | H - Trust |  |  |
|  |  |  | I – Liquidator |  |  |
|  |  |  J – Limited Liability Partnership | |  |  |
|  |  |  K- Artificial Juridical Person | |  |  |
|  |  |  | Z - Others |  |  |
|  |  |  X – Not Categorised. | |  |  |
|  |  |  | |  |  |
| B.5.6 | Date of | To be reported in DD/MM/YYYY format. This information is mandatory | | (Optional) |  |
|  | Incorporation | if valid PAN is not reported. | | Mandatory |  |
|  |  |  | |  |  |
|  | Nature of | Nature of Business. This information is mandatory if it is captured. | | (Optional) |  |
|  | Business |  |  | Mandatory |  |
|  |  |  | |  |  |
| B.5.7 | Business | Business Code as per Income Tax Return form | | Optional\* |  |
|  | Code |  |  |  |  |
|  |  |  | |  |  |
| B.5.8 | PAN | Permanent Account Number issued by Income-tax Department. | | (Optional) |  |
|  |  | This information is mandatory if PAN is required to be collected as per | | Mandatory |  |
|  |  |  |  |
|  |  | regulatory guidelines. | |  |  |
|  |  |  | |  |  |
| B.5.9 | Identification | This Attribute defines the type of identification number being sent | | Validation |  |
|  | Type |  | T- TIN |  |  |
|  |  |  |  |
|  |  |  C- Company Identification Number | |  |  |
|  |  |  | G- US GIIN |  |  |
|  |  |  E- Global Entity Identification Number (EIN) | |  |  |
|  |  |  | O - Other |  |  |
|  |  | This data element can be repeated if a second Identification is present | |  |  |
|  |  |  | |  |  |
| B.5.10 | Identification | This data element provides the identification number used. | | (Optional) |  |
|  | No. |  |  | Mandatory |  |
|  |  |  |  |  |  |

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| **S. No.** | **Element** | **Description** | | **Requirement** |
|  |  |  | |  |
| B.5.11 | Identification | 2 character Country Code (ISO 3166). | | (Optional) |
|  | issuing |  |  | Mandatory |
|  | Country |  |  |  |
|  |  |  | |  |
| B.5.12 | Place of | Place of Incorporation. | | (Optional) |
|  | Incorporation |  |  | Mandatory |
|  |  |  | |  |
| B.5.13 | Country of | This data element describes the Country of Incorporation for the entity. | | (Optional) |
|  | Incorporation | The Country Code as per ISO 3166 has to be mentioned | | Mandatory |
|  |  |  | |  |
| B.5.14 | Country of | This data element describes the tax residence country for the entity | | (Optional) |
|  | Residence as | being reported upon and must be present in all data records. The | | Mandatory |
|  | per tax laws | Country Code as per ISO 3166 has to be mentioned. If the entity is | |  |
|  |  | certified or treated as tax resident in more than one jurisdiction then | |  |
|  |  | this element may be repeated. | |  |
|  |  |  | |  |
| B.5.15 | Tax | This data element identifies the Tax Identification Number (TIN) used | | (Optional) |
|  | Identification | by the residence country of the reported account holder to identify the | | Mandatory |
|  | Number (TIN)# | Individual Account Holder. In case if there is no TIN, provide functional | |  |
|  | allotted by tax | equivalent. | |  |
|  | resident |  |  |  |
|  | country |  |  |  |
|  |  |  | |  |
| B.5.16 | TIN Issuing | This attribute identifies the jurisdiction that issued the TIN. (Mandatory | | (Optional) |
|  | Country# | for Foreign national or Non Resident). The Country Code as per ISO | | Mandatory |
|  |  | 3166 has to be mentioned. | |  |
|  |  |  | |  |
| B.5.17 | Address Type | Indicates the type of the address. Permissible values are: | |  |
|  |  |  1- Residential Or Business | |  |
|  |  |  | 2 - Residential |  |
|  |  |  | 3 - Business |  |
|  |  |  4 – Registered Office | |  |
|  |  |  | 5 – Unspecified |  |
|  |  |  | |  |
| B.5.18 | Address | Complete address consisting of house number, building name, street, | | Validation |
|  |  | locality, city, state etc. | |  |
|  |  |  |  |  |
|  | Street |  |  | Optional\* |
|  |  |  |  |  |
|  | Building |  |  | Optional\* |
|  | Identifier |  |  |  |
|  |  |  |  |  |
|  | Suite Identifier |  |  | Optional\* |
|  |  |  |  |  |
|  | Floor Identifier |  |  | Optional\* |
|  |  |  |  |  |
|  | District Name |  |  | Optional\* |
|  |  |  |  |  |
|  | POB |  |  | Optional\* |
|  |  |  | |  |
| B.5.19 | City / Town | Name of City, Town or Village | | Validation |
|  |  |  | |  |
| B5.20 | Postal Code | In case of India, the 6 digit Pin code as per India Posts has to be | | Validation |
|  |  | mentioned. In case of countries outside India, respective code may be | |  |
|  |  | used. If Pin code is not available, use XXXXXX. | |  |
|  |  |  | |  |
| B.5.21 | State Code | The two digit state code has to be mentioned as per Indian Motor | | Validation |
|  |  | Vehicle Act 1988. If state code is not available, use XX. | |  |
|  |  |  | |  |
| B.5.22 | Country Code | The Country Code as per ISO 3166 has to be mentioned. Use IN for | | Validation |
|  |  | India. If Country Code is not available, use XX | |  |
|  |  |  | |  |
| B.5.23 | Mobile/Teleph | Primary Telephone (STD Code-Telephone number) or mobile number | | Optional |
|  | one Number | (Please do not add “0” before the number) | |  |
|  |  |  | |  |
| B.5.24 | Other Contact | Other Telephone (STD Code-Telephone number) or mobile number | | Optional |
|  | Number | (Please do not add “0” before the number) | |  |
|  |  |  | |  |
| B.5.25 | Remarks | Any additional information related to Entity. | | Optional |
|  |  |  |  |  |

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| **S. No.** | **Element** | **Description** | **Requirement** |  |
|  |  |  |  |  |
| B.6.1 | Controlling | Type of the controlling person: | Mandatory |  |
|  | Person Type | Permissible values are: |  |  |
|  |  |  |  |
|  |  |  C01-CP of legal person-ownership |  |  |
|  |  |  C02-CP of legal person-other means |  |  |
|  |  |  C03-CP of legal person-senior managing official |  |  |
|  |  |  C04-CP of legal arrangement-trust-settlor |  |  |
|  |  |  C05-CP of legal arrangement--trust-trustee |  |  |
|  |  |  C06-CP of legal arrangement--trust-protector |  |  |
|  |  |  C07-CP of legal arrangement--trust-beneficiary |  |  |
|  |  |  C08-CP of legal arrangement--trust-other |  |  |
|  |  |  C09--CP of legal arrangement—Other-settlor equivalent |  |  |
|  |  |  C10--CP of legal arrangement—Other-trustee equivalent |  |  |
|  |  |  C11--CP of legal arrangement—Other-protector equivalent |  |  |
|  |  |  C12--CP of legal arrangement—Other-beneficiary equivalent |  |  |
|  |  |  C13--CP of legal arrangement—Other-other equivalent |  |  |
|  |  |  C14--Unknown |  |  |
|  |  |  |  |  |
| B.6.2 | Name | Name of the Controlling Person i.e. natural persons who exercise | Validation |  |
|  |  | control over an entity and includes a beneficial owner as determined |  |  |
|  |  | under to sub-rule (3) of rule 9 of Prevention of Money-laundering |  |  |
|  |  | (Maintenance of Records) Rules, 2005. |  |  |
|  |  | Reporting of Controlling person is mandatory for accounts of Passive |  |  |
|  |  | Non-Financial Entity (F2, C1) |  |  |
|  |  |  |  |  |
|  | Preceding Title | Title of the person such as “His Excellency”, “Estate of the late”. | Optional\* |  |
|  |  |  |  |  |
|  | Title | Greeting title of the reported person such as Mr., Dr., Mrs., Herr etc. | Optional\* |  |
|  |  | Can have multiple titles |  |  |
|  |  |  |  |  |
|  | First Name | First name of the person. In case if the first name is not available, no | Optional\* |  |
|  |  | first name or NFN may be used here. |  |  |
|  |  |  |  |  |
|  | Middle name | Middle name (essential part of the name for many nationalities). Eg. | Optional\* |  |
|  |  | Shakti in “Nivetha Shakti Shantha”. Can have multiple middle names. |  |  |
|  |  |  |  |  |
|  | Name prefix | De, van,van de, von, etc. Example: Derick de Clarke | Optional\* |  |
|  |  |  |  |  |
|  | Last Name | Represents the position of the name in a name string. | Optional\* |  |
|  |  | Can be Given name, Forename, Christian name, Surname, Family |  |  |
|  |  | name etc. In case of a company, this field can be used for the |  |  |
|  |  | company name. |  |  |
|  |  |  |  |  |
|  | Generation | The identifier of generation such as Jnr, Thr, III | Optional\* |  |
|  | Identifier |  |  |  |
|  |  |  |  |  |
|  | Suffix | Could be compressed initials such as: Phd, VC, QC | Optional\* |  |
|  |  |  |  |  |
|  | General Suffix | Deceased, retired etc. | Optional\* |  |
|  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- |
| **S. No.** | **Element** | **Description** | | **Requirement** |  |
|  |  |  | |  |  |
|  | Name Type | It is possible for an individual or entity to have several names. | | Optional\* |  |
|  |  | This is a qualifier to indicate the type of a particular name. Such types | |  |  |
|  |  | include nick names (“nick”), names under which a party does business | |  |  |
|  |  | (“dba” a short name for the entity, or a name that is used for public | |  |  |
|  |  | acquaintance instead of the official business name) etc. The possible | |  |  |
|  |  | values are: | |  |  |
|  |  |  | N1= SMFAliasOrOther |  |  |
|  |  |  | N2= indiv |  |  |
|  |  |  | N3= alias |  |  |
|  |  |  | N4= nick |  |  |
|  |  |  | N5= aka |  |  |
|  |  |  | N6= dba |  |  |
|  |  |  | N7= legal |  |  |
|  |  |  | N8= atbirth |  |  |
|  |  |  | |  |  |
| B.6.3 | Customer ID | Customer ID/Number allotted by the reporting entity. This information | | (Optional) |  |
|  |  | is mandatory if Customer ID/Number is allotted. | | Mandatory |  |
|  |  |  | |  |  |
| B.6.4 | Father's | Name of the father. This information is mandatory if valid PAN is not | | Optional |  |
|  | Name | reported. | |  |  |
|  |  |  | |  |  |
| B.6.5 | Spouse’s | Name of the spouse, if available | | Optional |  |
|  | Name |  |  |  |  |
|  |  |  | |  |  |
| B.6.6 | Gender | Permissible values are: | | Validation |  |
|  |  |  | M - Male |  |  |
|  |  |  | F - Female |  |  |
|  |  |  | O - Others |  |  |
|  |  |  | |  |  |
| B.6.7 | PAN | Permanent Account Number issued by Income Tax Department. | | (Optional) |  |
|  |  | This information is mandatory if PAN is required to be collected as per | | Mandatory |  |
|  |  |  |  |
|  |  | regulatory guidelines. | |  |  |
|  |  |  | |  |  |
| B.6.8 | Aadhaar | Aadhar number issued by UIDAI | | Optional |  |
|  | Number |  |  |  |  |
|  |  |  | |  |  |
| B.6.9 | Identification | Document submitted as proof of identity of the individual. Permissible | | Validation |  |
|  | Type | values are: | |  |  |
|  |  |  | A - Passport |  |  |
|  |  |  B - Election Id Card | |  |  |
|  |  |  | C - PAN Card |  |  |
|  |  |  | D - ID Card |  |  |
|  |  |  | E - Driving License |  |  |
|  |  |  | G - UIDAI Letter |  |  |
|  |  |  H - NREGA job card | |  |  |
|  |  |  | Z – Others |  |  |
|  |  |  X – Not Categorised | |  |  |
|  |  |  | |  |  |
| B.6.10 | Identification | Number mentioned in the identification document. This information is | | (Optional) |  |
|  | Number | mandatory if PAN or Aadhar number is not reported | | Mandatory |  |
|  |  |  | |  |  |
| B.6.11 | Occupation | Permissible values are: | | Validation |  |
|  | Type |  | S - Service |  |  |
|  |  |  |  |
|  |  |  | B - Business |  |  |
|  |  |  | O – Others |  |  |
|  |  |  | X - Not Categorised |  |  |
|  |  |  | |  |  |
| B.6.12 | Occupation | Please specify occupation of the individual. | | Optional |  |
|  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- |
| **S. No.** | **Element** | **Description** | | **Requirement** |  |
|  |  |  | |  |  |
| B.6.13 | Birth Date | This data element identifies the date of birth of the Individual Account | | (Optional) |  |
|  |  | Holder. The data format is DD/MM/YYYY. | | Mandatory |  |
|  |  | This information is mandatory if valid PAN is not reported. | |  |  |
|  |  |  | |  |  |
| B.6.14 | Nationality | 2 character Country Code (ISO 3166) | | Validation |  |
|  |  |  | |  |  |
| B.6.15 | Country of | This data element describes the tax residence country code(s) for the | | Validation |  |
|  | Residence as | individual being reported upon and must be present in all data records. | |  |  |
|  | per tax laws | The Country Code as per ISO 3166 has to be mentioned. If the | |  |  |
|  |  |  |  |
|  |  | individual is certified or treated as tax resident in more than one | |  |  |
|  |  | jurisdiction then this element may be repeated. | |  |  |
|  |  |  | |  |  |
| B.6.16 | Place of Birth | Place of Birth. | | (Optional) |  |
|  |  |  |  | Mandatory |  |
|  |  |  | |  |  |
|  | City Sub entity | City Sub entity of birth | | Optional\* |  |
|  | of birth |  |  |  |  |
|  |  |  | |  |  |
| B.6.17 | Country of | This data element describes the Country of birth for the individual. The | | (Optional) |  |
|  | Birth | Country Code as per ISO 3166 has to be mentioned. | | Mandatory |  |
|  |  | This information is mandatory for foreign national or non-resident. | |  |  |
|  |  |  | |  |  |
|  | Former | Former name of the country | | Optional\* |  |
|  | Country Name |  |  |  |  |
|  |  |  | |  |  |
| B.6.18 | Foreign Tax | This data element identifies the Tax Identification Number (TIN) used | | (Optional) |  |
|  | Identification | by the residence country of the reported account holder to identify the | | Mandatory |  |
|  | Number (TIN) | Individual Account Holder. In case if there is no TIN, provide functional | |  |  |
|  | allotted by tax | equivalent. | |  |  |
|  | resident | This information is mandatory for foreign national or non-resident. | |  |  |
|  | country |  |  |
|  |  |  |  |  |
|  |  |  | |  |  |
| B.6.19 | TIN Issuing | This attribute identifies the jurisdiction that issued the TIN. The | | (Optional) |  |
|  | Country | Country Code as per ISO 3166 has to be mentioned. If Country Code | | Mandatory |  |
|  |  | is not available, use XX. | |  |  |
|  |  | This information is mandatory for foreign national or non-resident in | |  |  |
|  |  | certain situations. | |  |  |
|  |  |  | |  |  |
| B.6.20 | Address Type | Indicates the type of the address. Permissible values are: | | Validation |  |
|  |  |  1- Residential Or Business | |  |  |
|  |  |  | 2 - Residential |  |  |
|  |  |  | 3 - Business |  |  |
|  |  |  4 – Registered Office | |  |  |
|  |  |  | 5 – Unspecified |  |  |
|  |  |  | |  |  |
| B.6.21 | Address | Complete address consisting of house number, building name, street, | | Validation |  |
|  |  | locality, city, state etc. | |  |  |
|  |  |  |  |  |  |
|  | Street |  |  | Optional\* |  |
|  |  |  |  |  |  |
|  | Building |  |  | Optional\* |  |
|  | Identifier |  |  |  |  |
|  |  |  |  |  |  |
|  | Suite Identifier |  |  | Optional\* |  |
|  |  |  |  |  |  |
|  | Floor Identifier |  |  | Optional\* |  |
|  |  |  |  |  |  |
|  | District Name |  |  | Optional\* |  |
|  |  |  |  |  |  |
|  | POB |  |  | Optional\* |  |
|  |  |  | |  |  |
| B.6.22 | City / Town | Name of City, Town or Village | | Validation |  |
|  |  |  | |  |  |
| B.6.23 | Postal Code | In case of India, the 6 digit Pin code as per India Posts has to be | | Validation |  |
|  |  | mentioned. In case of countries outside India, respective code may be | |  |  |
|  |  | used. If Pin code is not available, use XXXXXX. | |  |  |
|  |  |  |  |  |  |

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| **S. No.** | **Element** | **Description** | **Requirement** |
|  |  |  |  |
| B.6.24 | State Code | The two digit state code has to be mentioned as per Indian Motor | Validation |
|  |  | Vehicle Act 1988. In case of countries outside India, or if state code is |  |
|  |  | not available, use XX. |  |
|  |  |  |  |
| B.6.25 | Country Code | The Country Code as per ISO 3166 has to be mentioned. Use IN for | Validation |
|  |  | India. If Country Code is not available, use XX |  |
|  |  |  |  |
| B.6.26 | Mobile/Teleph | Primary Telephone (STD Code-Telephone number) or mobile number | Optional |
|  | one Number | (Please do not add “0” before the number) |  |
|  |  |  |  |
| B.6.27 | Other Contact | Other Telephone (STD Code-Telephone number) or mobile number | Optional |
|  | Number | (Please do not add “0” before the number) |  |
|  |  |  |  |
| B.6.28 | Remarks | Any additional information related to controlling person | Optional |
|  |  |  |  |

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