

## Mizuho Bank, Ltd., Singapore

### Tax Questionnaire & Declaration

Customer's Name: \_\_\_\_\_  
(the "Customer")

**Tax Questionnaire to be completed by Customer (to circle the relevant answers)**

1. Does the reason for banking with Mizuho Singapore include a tax objective<sup>1</sup>? Yes / No
2. If your answer to question (1) is yes, is the Customer able to confirm that the tax objective is in compliance with Singapore and overseas tax law? Yes / No  
Please include a brief description of the tax objective:  
\_\_\_\_\_
3. Has the Customer claimed any tax exemption or credit under any Singapore Avoidance of Double Taxation Agreements? Yes / No
4. With regard to the funds to be deposited/deposited or otherwise to be credited/credited to any account(s) with Mizuho Bank, Ltd. (Singapore Branch) ("Mizuho"), will/did any of the funds arise from any trading or business transactions carried out by the Customer during the past 3 years? Yes / No
5. Has the Customer paid tax in any country in respect of the funds to be deposited/deposited or otherwise to be credited/credited to any account(s) with Mizuho? Yes / No
6. If your answer to question (5) is no, can the Customer confirm that no tax is payable in any jurisdiction in respect of the said funds? Yes / No
7. Has the Customer received tax advice on the opening of account(s) with Mizuho? Yes / No
8. If your answer to question (7) is yes, can the Customer confirm that the purpose of opening account(s) with Mizuho is legitimate for tax purposes? Yes / No

**Declaration by Customer**

The Customer acknowledges and declares that:

- under the laws and regulations that Mizuho is obliged to observe, it is required to make enquiries to guard against receiving or dealing with proceeds from wilful or fraudulent tax evasion, and that the Bank may in certain situations be required to share information on any account to the relevant authorities; and
- to the best of the Customer's knowledge, all information that has been provided to the bank are truthful and accurate.

\_\_\_\_\_  
For Corporate Customer: Name and Signature of Director/Authorized Person<sup>2</sup>

\_\_\_\_\_  
Date

\_\_\_\_\_  
For Individual Customer: Name and Signature of Customer

Notes for completion:

<sup>1</sup> "tax objective" refers to one of the main objectives of opening an account with Mizuho Singapore is to obtain a tax benefit and the tax objective may include but is not limited to: (a) the "manufacturing" of interest expenses (loan accounts) for tax sheltering of income; and (b) where the deposit of the monies into a Singapore account would assist in a tax justification that the monies are allegedly sourced in Singapore (and not subject to tax elsewhere).

<sup>2</sup> Undertaking must be by a person who has the capacity to sign on such on such declaration