

Foreign Account Tax Compliant Act (FATCA)

FATCA Overview

The Foreign Account Tax Compliance Act (“FATCA”) is a U.S. tax law enacted by the U.S. Government in March 2010 for the purpose of preventing asset concealment or tax evasion by U.S. persons utilizing foreign financial institutions (“FFIs”).

FATCA requires FFIs to conduct specific due diligence to identify U.S. persons among customers and annually report on the information of such U.S. accounts to the Internal Revenue Service (the “IRS”).

FFIs are required to register on the FATCA registration website with the IRS to receive a Global Intermediary Identification Number (“GIIN”). The GIIN issued by the IRS is used to identify the FFI as being FATCA compliant, and separate GIINs will be issued to the FFI to identify each jurisdiction where the FFI maintains a branch that is compliant with FATCA. GIINs can be independently accessed to identify on a published list available at the IRS’ website and updated on a monthly basis.

GIIN list for SMBC and Overseas Group Companies

SMBC and our group companies have included the following GIINs on our website as notification of our FATCA compliant status (for a complete and updated listing, please refer to the IRS online list):

SMBC Overseas Branches

Country	Name of Offices	GIIN	Status
Japan	Sumitomo Mitsui Banking Corporation, Head Office	ISVZ8J.00000.LE.392	Reporting Model 2 FFI
		C2L4MJ.00000.SP.392	
Australia	Sydney Branch	ISVZ8J.00000.BR.036	Reporting Model 1 FFI
Belgium	Brussels Branch	ISVZ8J.00000.BR.056	Reporting Model 1 FFI
Canada	Canada Branch	ISVZ8J.00000.BR.124	Reporting Model 1 FFI
Cayman Islands	Cayman Branch	ISVZ8J.00000.BR.136	Reporting Model 1 FFI
Germany	Dusseldorf Branch	ISVZ8J.00000.BR.276	Reporting Model 1 FFI
Hong Kong	Hong Kong Branch	ISVZ8J.00000.BR.344	Reporting Model 2 FFI
India	New Delhi Branch	ISVZ8J.00000.BR.356	Reporting Model 1 FFI
Korea, Republic of	Seoul Branch	ISVZ8J.00000.BR.410	Reporting Model 1 FFI
Malaysia	Labuan Branch	ISVZ8J.00000.BR.458	Reporting Model 1 FFI
Myanmar	Yangon Branch	ISVZ8J.00000.BR.104	Participating FFI

Philippines	Manila Branch	ISVZ8J.00000.BR.608	Reporting Model 1 FFI
Singapore	Singapore Branch	ISVZ8J.00000.BR.702	Reporting Model 1 FFI
Taiwan	Taipei Branch	ISVZ8J.00000.BR.158	Reporting Model 2 FFI
Thailand	Bangkok Branch	ISVZ8J.00000.BR.764	Reporting Model 1 FFI
United Arab Emirates	DIFC Branch - Dubai	ISVZ8J.00000.BR.784	Reporting Model 1 FFI
Viet Nam	Hanoi Branch	ISVZ8J.00000.BR.704	Participating FFI
	Ho Chi Minh City Branch		

SMBC Overseas Group Companies

Country	Name of Offices	GIIN	Status
Brazil	Banco Sumitomo Mitsui Brasileiro S.A.	ISVZ8J.00010.ME.076	Reporting Model 1 FFI
China	Sumitomo Mitsui Baking Corporation (China) limited	ISVZ8J.00013.ME.156	Reporting Model 1 FFI
France	Sumitomo Mitsui Banking Corporation Europe Ltd, Paris Branch	ISVZ8J.00006.BR.250	Reporting Model 1 FFI
Hong Kong	SMBC Capital Markets Asia Limited	ISVZ8J.00020.ME.344	Reporting Model 2 FFI
	SMBC Nikko Capital Markets Limited Hong Kong Branch	ISVZ8J.00019.BR.344	
Indonesia	PT Bank Sumitomo Mitsui Indonesia	ISVZ8J.00012.ME.360	Reporting Model 1 FFI
Italy	Sumitomo Mitsui Banking Corporation Europe Ltd, Milan Branch	ISVZ8J.00006.BR.380	Reporting Model 1 FFI
Malaysia	Sumitomo Mitsui Banking Corporation Malaysia Berhad	ISVZ8J.00011.ME.458	Reporting Model 1 FFI
Russian Federation	JSC Sumitomo Mitsui Rus Bank	ISVZ8J.00018.ME.643	Participating FFI
United Kingdom	Sumitomo Mitsui Banking Corporation Europe Ltd, Head Office	ISVZ8J.00006.ME.826	Reporting Model 1 FFI
	SMBC Nikko Capital Markets Limited	ISVZ8J.00019.ME.826	Reporting Model 1 FFI

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