



*The Common Reporting Standard (CRS) was developed by the Organisation for Economic Co-operation and Development (OECD) and is a global standard for the Automatic Exchange of Information (AEOI). It requires financial institutions, such as Citi, in CRS participating jurisdictions to report accounts held directly or indirectly by their customers who are tax residents of other CRS participating jurisdictions to the country's local tax authority. The local tax authority will then exchange such information with other participating jurisdictions.*

*Citibank offices located in countries (including Malaysia) that have adopted the CRS are required to collect and report certain information about an account holder's tax residence status to the tax authorities of the country where your account is maintained. If you are resident for tax purposes in a country other than Malaysia, you are most likely affected.*

*The requirements will be effective July 1, 2017. You may be required to declare your tax residency details and complete certain forms for this purpose where applicable.*

*For more information regarding the CRS, please visit the OECD website at [www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance) or contact your tax advisor.*