

S. No.	Element	Description	Requirement
B.2.1	Branch Number Type	The type of branch reference number used. Entities with no Branch reference number can use self-generated numbers to uniquely identify the branch. Permissible values are: <ul style="list-style-type: none"> • R – Regulator Issued • B – BIC • I – IFSC • S – Self generated • Z – Other sources • X – Self Generated IFSC is compulsory in case of banking institutions.	Validation
B.2.2	Branch Reference Number	The unique number to uniquely identify the branch. Reporting Financial Institution can use self-generated numbers to uniquely identify the branch.	Validation
B.2.3	Branch Name	Name of Branch linked to the account. This could be the home or linked branch.	Validation
B.2.4	Branch Address	Complete address consisting of house number, building name, street, locality, city, state etc.	Validation
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 mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
B.2.7	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
B.2.8	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
B.2.9	Telephone	Telephone number in format STD Code-Telephone number. (Example 0120-2894016)	Optional
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 0120-2894016)	Optional
B.2.12	Email	E-mail of the Branch head	Optional
B.3.1	Account balance or value at the end of reporting period	The account balance or value of the reported financial account as on the last day of the reporting period. In case if the account was closed during the reporting period then the balance immediately before closure. (Mandatory for all account types) The cash value insurance or annuity contract is the balance or value of 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.	Validation
B.3.2	Aggregate gross interest paid or credited	The aggregate gross amount of interest paid or credited to the account during the period. This information is mandatory for depository account and custodial account.	(Optional) Mandatory
B.3.3	Aggregate gross dividend paid or credited	The aggregate gross amount of dividend paid or credited to the account during the period. This information can be collected from other regulated entity. This information is mandatory for custodial account.	(Optional) Mandatory

S. No.	Element	Description	Requirement
B.3.4	Gross proceeds from sale of property	The gross proceeds from sale or redemption of property paid or credited to the account during the period with respect to which the reporting entity acted as a custodian, broker, nominee, or otherwise as an agent for the account holder. This information is mandatory for custodial account.	(Optional) Mandatory
B.3.5	Aggregate gross amount of all other income paid or credited to the account	The aggregate gross amount of all other income paid or credited to the account during the period. This information is mandatory for custodial account.	(Optional) Mandatory
B.3.6	Aggregate gross amount credited to the account	Aggregate gross amount credited to the account during the period.	Optional
B.3.7	Aggregate gross amount debited to the account	Aggregate gross amount debited to the account during the period.	Optional
B.4.1	Name	Name of the Individual in whose name the account stands. This will be mandatory for accounts of individuals.	Validation
	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. Can have multiple titles	Optional*
	First Name	First name of the person. In case if the first name is not available, no first name or NFN may be used here.	Optional*
	Middle name	Middle name (essential part of the name for many nationalities). Eg. Shakti in "Nivetha Shakti Shantha". Can have multiple middle names.	Optional*
	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. 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.	Optional*
	Generation Identifier	The identifier of generation such as Jnr, Thr, III	Optional*
	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 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: <ul style="list-style-type: none"> • N1= SMFAliasOrOther • N2= indiv • N3= alias • N4= nick • N5= aka • N6= dba • N7= legal • N8= atbirth 	Optional*

S. No.	Element	Description	Requirement
B.4.2	Customer ID	Customer ID/Number allotted by the reporting entity. This information is mandatory if Customer ID/Number is allotted.	(Optional) Mandatory
B.4.3	Father's Name	Name of the father. This information is mandatory if valid PAN is not reported.	Optional
B.4.4	Spouse's Name	Name of the spouse, if available	Optional
B.4.5	Gender	Permissible values are: <ul style="list-style-type: none"> • M - Male • F - Female • O - Others 	Validation
B.4.6	PAN	Permanent Account Number issued by Income-tax Department. This information is mandatory if PAN is required to be collected as per regulatory guidelines.	(Optional) Mandatory
B.4.7	Aadhaar Number	Aadhar number issued by UIDAI	Optional
B.4.8	Identification Type	Document submitted as proof of identity of the individual. Permissible values are: <ul style="list-style-type: none"> • 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 	Validation
B.4.9	Identification Number	Number mentioned in the identification document. This information is mandatory if PAN or Aadhar number is not reported	(Optional) Mandatory
B.4.10	Occupation Type	Permissible values are: <ul style="list-style-type: none"> • S - Service • B - Business • O - Others • X - Not Categorised 	Validation
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 Holder. The data format is DD/MM/YYYY. This information is mandatory if valid PAN is not reported.	(Optional) Mandatory
B.4.13	Nationality	2 character Country Code (ISO 3166)	Validation
B.4.14	Country of Residence as per tax laws	This data element describes the tax residence country code(s) for the individual being reported upon and must be present in all data records. 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.	Validation
B.4.15	Place of Birth	Place of Birth.	(Optional) Mandatory
	City Sub entity of birth	City Sub entity of birth	Optional*

S. No.	Element	Description	Requirement
B.4.16	Country of Birth	This data element describes the Country of birth for the individual. The Country Code as per ISO 3166 has to be mentioned. This information is mandatory for foreign national or non-resident.	(Optional) Mandatory
	Former Country Name	Former name of the country	Optional*
B.4.17	Foreign Tax Identification Number (TIN) allotted by tax resident country	This data element identifies the Tax Identification Number (TIN) used by the residence country of the reported account holder to identify the Individual Account Holder. In case if there is no TIN, provide functional equivalent. This information is mandatory for foreign national or non-resident.	(Optional) Mandatory
B.4.18	TIN Issuing Country	This attribute identifies the jurisdiction that issued the TIN. The Country Code as per ISO 3166 has to be mentioned. If Country Code is not available, use XX. This information is mandatory for foreign national or non-resident in certain situations.	(Optional) Mandatory
B.4.19	Address Type	Indicates the type of the address. Permissible values are: <ul style="list-style-type: none"> • 1- Residential Or Business • 2 - Residential • 3 - Business • 4 – Registered Office • 5 – Unspecified 	Validation
B.4.20	Address	Complete address consisting of house number, building name, street, locality, city, state etc.	Validation
	Street		Optional*
	Building Identifier		Optional*
	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 mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
B.4.23	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. In case of countries outside India, or if state code is not available, use XX.	Validation
B.4.24	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
B.4.25	Mobile/Telephone Number	Primary Telephone (STD Code-Telephone number) or mobile number (Please do not add "0" before the number)	Optional
B.4.26	Other Contact Number	Other Telephone (STD Code-Telephone number) or mobile number (Please do not add "0" before the number)	Optional
B.4.27	Remarks	Any additional information related to individual	Optional
B.5.1	Name of the Entity	Name of the Legal Entity	Validation
	Name Type	Name type of the legal entity	Optional*

S. No.	Element	Description	Requirement
B.5.2	Customer ID	Customer ID/Number allotted by the reporting entity. This information is mandatory if Customer ID/Number is allotted.	(Optional) Mandatory
B.5.3	Account Holder Type for US Reportable Person	The permissible values are: <ul style="list-style-type: none"> • F1 - Owner-Documented FI with specified US owner(s) • F2 - Passive Non-Financial Entity with substantial US owner(s) • F3 - Non-Participating FFI • F4 - Specified US Person • F5 - Direct Reporting NFFE • XX –Not Applicable 	Validation
B.5.4	Account Holder Type for Other Reportable Person	The permissible values are: <ul style="list-style-type: none"> • C1- Passive Non-Financial Entity with – one or more controlling person that is a Reportable Person • C2 - Other Reportable Person • C3 - Passive Non-Financial Entity that is a CRS Reportable • XX – Not Applicable 	Validation
B.5.5	Entity Constitution Type	Permissible values are: <ul style="list-style-type: none"> • A - Sole Proprietorship • 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. 	Validation
B.5.6	Date of Incorporation	To be reported in DD/MM/YYYY format. This information is mandatory if valid PAN is not reported.	(Optional) Mandatory
	Nature of Business	Nature of Business. This information is mandatory if it is captured.	(Optional) Mandatory
B.5.7	Business Code	Business Code as per Income Tax Return form	Optional*
B.5.8	PAN	Permanent Account Number issued by Income-tax Department. This information is mandatory if PAN is required to be collected as per regulatory guidelines.	(Optional) Mandatory
B.5.9	Identification Type	This Attribute defines the type of identification number being sent <ul style="list-style-type: none"> • 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	Validation
B.5.10	Identification No.	This data element provides the identification number used.	(Optional) Mandatory

S. No.	Element	Description	Requirement
B.5.11	Identification issuing Country	2 character Country Code (ISO 3166).	(Optional) Mandatory
B.5.12	Place of Incorporation	Place of Incorporation.	(Optional) Mandatory
B.5.13	Country of Incorporation	This data element describes the Country of Incorporation for the entity. The Country Code as per ISO 3166 has to be mentioned	(Optional) Mandatory
B.5.14	Country of Residence as per tax laws	This data element describes the tax residence country for the entity being reported upon and must be present in all data records. The 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.	(Optional) Mandatory
B.5.15	Tax Identification Number (TIN) [#] allotted by tax resident country	This data element identifies the Tax Identification Number (TIN) used by the residence country of the reported account holder to identify the Individual Account Holder. In case if there is no TIN, provide functional equivalent.	(Optional) Mandatory
B.5.16	TIN Issuing Country [#]	This attribute identifies the jurisdiction that issued the TIN. (Mandatory for Foreign national or Non Resident). The Country Code as per ISO 3166 has to be mentioned.	(Optional) Mandatory
B.5.17	Address Type	Indicates the type of the address. Permissible values are: <ul style="list-style-type: none"> • 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, locality, city, state etc.	Validation
	Street		Optional*
	Building Identifier		Optional*
	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 mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
B.5.21	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
B.5.22	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
B.5.23	Mobile/Telephone Number	Primary Telephone (STD Code-Telephone number) or mobile number (Please do not add "0" before the number)	Optional
B.5.24	Other Contact Number	Other Telephone (STD Code-Telephone number) or mobile number (Please do not add "0" before the number)	Optional
B.5.25	Remarks	Any additional information related to Entity.	Optional

S. No.	Element	Description	Requirement
B.6.1	Controlling Person Type	Type of the controlling person: Permissible values are: <ul style="list-style-type: none"> • 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 	Mandatory
B.6.2	Name	Name of the Controlling Person i.e. natural persons who exercise 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)	Validation
	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. Can have multiple titles	Optional*
	First Name	First name of the person. In case if the first name is not available, no first name or NFN may be used here.	Optional*
	Middle name	Middle name (essential part of the name for many nationalities). Eg. Shakti in “Nivetha Shakti Shantha”. Can have multiple middle names.	Optional*
	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. 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.	Optional*
	Generation Identifier	The identifier of generation such as Jnr, Thr, III	Optional*
	Suffix	Could be compressed initials such as: Phd, VC, QC	Optional*
	General Suffix	Deceased, retired etc.	Optional*

S. No.	Element	Description	Requirement
	Name Type	<p>It is possible for an individual or entity to have several names. 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:</p> <ul style="list-style-type: none"> • N1= SMFAliasOrOther • N2= indiv • N3= alias • N4= nick • N5= aka • N6= dba • N7= legal • N8= atbirth 	Optional*
B.6.3	Customer ID	Customer ID/Number allotted by the reporting entity. This information is mandatory if Customer ID/Number is allotted.	(Optional) Mandatory
B.6.4	Father's Name	Name of the father. This information is mandatory if valid PAN is not reported.	Optional
B.6.5	Spouse's Name	Name of the spouse, if available	Optional
B.6.6	Gender	<p>Permissible values are:</p> <ul style="list-style-type: none"> • M - Male • F - Female • O - Others 	Validation
B.6.7	PAN	Permanent Account Number issued by Income Tax Department. This information is mandatory if PAN is required to be collected as per regulatory guidelines.	(Optional) Mandatory
B.6.8	Aadhaar Number	Aadhar number issued by UIDAI	Optional
B.6.9	Identification Type	<p>Document submitted as proof of identity of the individual. Permissible values are:</p> <ul style="list-style-type: none"> • 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 	Validation
B.6.10	Identification Number	Number mentioned in the identification document. This information is mandatory if PAN or Aadhar number is not reported	(Optional) Mandatory
B.6.11	Occupation Type	<p>Permissible values are:</p> <ul style="list-style-type: none"> • S - Service • B - Business • O – Others • X - Not Categorised 	Validation
B.6.12	Occupation	Please specify occupation of the individual.	Optional

S. No.	Element	Description	Requirement
B.6.13	Birth Date	This data element identifies the date of birth of the Individual Account Holder. The data format is DD/MM/YYYY. This information is mandatory if valid PAN is not reported.	(Optional) Mandatory
B.6.14	Nationality	2 character Country Code (ISO 3166)	Validation
B.6.15	Country of Residence as per tax laws	This data element describes the tax residence country code(s) for the individual being reported upon and must be present in all data records. 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.	Validation
B.6.16	Place of Birth	Place of Birth.	(Optional) Mandatory
	City Sub entity of birth	City Sub entity of birth	Optional*
B.6.17	Country of Birth	This data element describes the Country of birth for the individual. The Country Code as per ISO 3166 has to be mentioned. This information is mandatory for foreign national or non-resident.	(Optional) Mandatory
	Former Country Name	Former name of the country	Optional*
B.6.18	Foreign Tax Identification Number (TIN) allotted by tax resident country	This data element identifies the Tax Identification Number (TIN) used by the residence country of the reported account holder to identify the Individual Account Holder. In case if there is no TIN, provide functional equivalent. This information is mandatory for foreign national or non-resident.	(Optional) Mandatory
B.6.19	TIN Issuing Country	This attribute identifies the jurisdiction that issued the TIN. The Country Code as per ISO 3166 has to be mentioned. If Country Code is not available, use XX. This information is mandatory for foreign national or non-resident in certain situations.	(Optional) Mandatory
B.6.20	Address Type	Indicates the type of the address. Permissible values are: <ul style="list-style-type: none"> • 1- Residential Or Business • 2 - Residential • 3 - Business • 4 – Registered Office • 5 – Unspecified 	Validation
B.6.21	Address	Complete address consisting of house number, building name, street, locality, city, state etc.	Validation
	Street		Optional*
	Building Identifier		Optional*
	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 mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation

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