

## GENERAL INSTRUCTIONS

- These instructions are provided to guide you in filling up 'Form A1-A2', specifically where 'Codes' are necessary.
- Provide accurate and detailed information to ensure regulatory compliance and determine the applicability of due diligence, where necessary.

## SOURCE OF FUNDS

Indicate all relevant sources of funds. Refer to the descriptions and codes below for your entry. You may input multiple codes where applicable. (ex. 001, 002, 003)

<b>001</b> Employed - Fixed Income	<b>005</b> Pension	<b>009</b> Investment / Dividend Income
<b>002</b> Employed - Variable Income	<b>006</b> Personal Savings / Retirement Proceeds	<b>010</b> Rental Income
<b>003</b> Self-Employed - Business Income	<b>007</b> Allowance	<b>011</b> Sale of Asset / Property
<b>004</b> Remittances	<b>008</b> Inheritance	<b>012</b> Other Sources (Lottery, Donations, Tax Refunds, and Insurance/Legal Claims)

## NATURE OF WORK / BUSINESS

Indicate all relevant industries where you derive your income or assets from. Refer to the general categories and specific codes and descriptions below for your entry. Notes on entries can be found at the back of this Instruction Sheet. You may input multiple codes where applicable. (ex. ABC, DEF, GHI)

### Professional, Scientific, and Technical Services

<b>ACT</b>	Accounting / Auditing / Tax Practice Services
<b>LEG</b>	Legal Services
<b>ANE</b>	Architecture / Engineering
<b>ADV</b>	Advertising / Marketing
<b>SVC</b>	Other Professional Services / Consultancy / Coaching

### Finance and Insurance

<b>PWN</b>	Pawnshop
<b>LDG</b>	Lending
<b>MSE</b>	Money Service Business - Electronic Money Issuer
<b>MSV</b>	Money Service Business - Virtual Currency Exchange
<b>MSR</b>	Money Service Business - Remittance Transfer Company
<b>MSF</b>	Money Service Business - Foreign Exchange Dealer / Money Changer
<b>BAN</b>	Banking
<b>INS</b>	Insurance
<b>SBD</b>	Securities Broker / Dealer

### Construction and Civil Engineering

<b>CON</b>	Construction and Civil Engineering
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### Real Estate Brokerage and Sales

<b>REL</b>	Real Estate Brokerage and Sales
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### Media, Arts, Sports and Recreation

<b>MED</b>	Media
<b>ENT</b>	Arts / Entertainment / Recreation
<b>SPO</b>	Sports / eSports
<b>GAM</b>	Gambling / Casino / eGames

### Healthcare and Social Work

<b>HEA</b>	Healthcare (Doctor, Dentist, Nurse, Psychiatrist and others)
<b>SOC</b>	Social Work / Non-Government and Non-Profit Organizations

### Education

<b>EDU</b>	Education / Online Education
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### Accommodation and Food Services

<b>AFS</b>	Hotel / Accommodation / Restaurant / Food Services
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### Administrative and Other Support Service Activities

<b>TRA</b>	Travel / Travel Agencies
<b>AGY</b>	Employment Agency / Human Resources
<b>BPO</b>	Business Process Outsourcing
<b>SEC</b>	Security Agency / Services

### Private Household and Household Staff

<b>HOU</b>	Private Household / Household Employee / Household Staff
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### Information and Communication

<b>COM</b>	Information / Communication / Telecommunication
<b>PUB</b>	Publishing / Printing
<b>ICT</b>	Robotics / AI / Cloud / Data Engineering / Software Development / Cybersecurity

### Manufacturing

<b>MFG</b>	Manufacturing / Packaging
<b>MFF</b>	Manufacturing / Trading of Firearms and Ammunition

### Dealerships, Trading, Selling and Repair Services

<b>ART</b>	Art / Antiques Dealership
<b>CAR</b>	Car / Boat / Plane Dealership
<b>JEW</b>	Jewelry / Precious Metals / Precious Stones Dealership
<b>WRT</b>	Wholesale / Retail Trade (Distribution & Sales) / E-Commerce / Online Selling
<b>REP</b>	Repair Services

### Transportation and Storage

<b>TRN</b>	Transportation (Land, Sea and Air)
<b>SHI</b>	Shipping / Cargo / Storage
<b>SEA</b>	Seaman / Seafarer

### Agriculture, Forestry, and Fishing

<b>AGR</b>	Agriculture / Fishing
<b>FOR</b>	Forestry

### Mining and Quarrying

<b>MIN</b>	Mining / Quarrying
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### Electricity, Oil and Gas

<b>UTL</b>	Electric Utilities
<b>OIL</b>	Oil / Gasoline

### Water Supply, Sewerage and Waste Management

<b>WAT</b>	Water Supply / Sewerage / Waste Management
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### Public Administration and Peace and Order

<b>MIL</b>	Peace and Order (Military, Police, Fireman, Jail Warden and Others)
<b>PAD</b>	Public Administration / Government

### Embassies and Diplomatic Services

<b>EMB</b>	Embassies / Diplomatic Missions / Attached Offices
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### Other Service Activities

<b>OTS</b>	Other Service Activities (Hairdresser, Manicurist, Masseuse and others)
<b>RLG</b>	Religious Organization

### Special Nature of Work / Business

<b>DFP</b>	Designated Non Financial Business And Professions (DNFBP) <sup>1</sup>
<b>OGB</b>	Direct OGB / POGO Licensee and Authorized Gaming Agent <sup>2</sup>
<b>OGI</b>	Indirect OGB / POGO Allied Service Provider

**NOTES ON NATURE OF WORK / BUSINESS****<sup>1</sup>Designated Non-Financial Business and Professions (DNFBP)**

As covered persons, the following Designated Non-Financial Businesses and Professions (DNFBPs) are required to declare their engagement as a DNFBP and submit the Certificate of Registration issued by the AMLC:

1. Dealers of jewelry, precious metals, and precious stones
2. Company service providers which, as a business, provide any of the following services to third parties: (a) acting as a formation agent of juridical persons; (b) acting as (or arranging for another person to act as) a director or corporate secretary of a company, a partner of a partnership, or a similar position in relation to other juridical persons; (c) providing a registered office, business address or accommodation, correspondence or administrative address for a company, a partnership or any other legal person or arrangement; and (d) acting as (or arranging for another person to act as) a nominee shareholder for another person; and
3. Persons, including lawyers and accountants, who provide any of the following services: (a) managing of client money, securities or other assets; (b) management of bank, savings, securities or accounts; (c) organization of contributions for the creation, operation or management of companies; and (d) creation, operation or management of juridical persons or arrangements, and buying and selling business entities.
4. Real Estate Brokers and Developers;
5. Offshore Gaming Operators (OGO) and Offshore Gaming Operator Service Provider (OGO SP)

**<sup>2</sup>Online Gaming Businesses (OGB)**

As covered persons, Online Gaming Businesses with 'Direct engagement' and 'Indirect engagement' to Online Gaming are required to declare their engagement in the industry and submit the required documents from PAGCOR, as needed.

'Direct engagement' in Online Gaming refers to offshore entities with a Philippine Offshore Gaming license granted by PAGCOR to primarily engage in Online Gaming, while 'Indirect engagement' in Online Gaming refers to Philippine entities or persons accredited by PAGCOR to provide allied support services and / or components of offshore gaming operations to Philippine Offshore Gaming Operators (POGOs) such as Customer Relations, Strategic Support, Information Technology, Gaming Software Platforms, and Live Studio and Streaming Providers.

Business Process Outsourcing Providers (BPOs) that are servicing legitimately licensed gaming operators abroad and do not in any way handle betting but purely product marketing and customer relations and are not servicing any of PAGCOR POGO licensees and have at least 90% Filipino workforce are also classified as having an 'Indirect Engagement' in Online Gaming.

**ON THE FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA) AND 'SUBSTANTIAL PRESENCE TEST'**

An individual will be considered a United States resident for tax purposes if they meet the Substantial Presence Test for the calendar year. To meet this test, the individual must be physically present in the U.S. on at least:

1. 31 days during the current year, and
2. 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting: (a) All the days the individual was present in the current year; (b) 1/3 of the days the individual was present in the first year before the current year; and (c) 1/6 of the days the individual was present in the second year before the current year.