

GENERAL INSTRUCTIONS

1. These instructions are provided to guide you in filling up 'Form A1-A2', specifically where 'Codes' are necessary.
2. 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)

001 Employed - Fixed Income	005 Pension	009 Investment / Dividend Income
002 Employed - Variable Income	006 Personal Savings / Retirement Proceeds	010 Rental Income
003 Self-Employed - Business Income	007 Allowance	011 Sale of Asset / Property
004 Remittances	008 Inheritance	012 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

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

Finance and Insurance

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

Construction and Civil Engineering

CON Construction and Civil Engineering

Real Estate Brokerage and Sales

REL Real Estate Brokerage and Sales
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Media, Arts, Sports and Recreation

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

Healthcare and Social Work

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

Education

EDU Education / Online Education

Accommodation and Food Services

AFS Hotel / Accommodation / Restaurant / Food Services

Administrative and Other Support Service Activities

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

Private Household and Household Staff

HOU Private Household / Household Employee / Household Staff

Information and Communication

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

Manufacturing

MFG Manufacturing / Packaging
MFF Manufacturing / Trading of Firearms and Ammunition

Dealerships, Trading, Selling and Repair Services

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

Transportation and Storage

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

Agriculture, Forestry, and Fishing

AGR Agriculture / Fishing
FOR Forestry

Mining and Quarrying

MIN Mining / Quarrying

Electricity, Oil and Gas

UTL Electric Utilities
OIL Oil / Gasoline

Water Supply, Sewerage and Waste Management

WAT Water Supply / Sewerage / Waste Management

Public Administration and Peace and Order

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

Embassies and Diplomatic Services

EMB Embassies / Diplomatic Services / Attached Offices

Other Service Activities

OTS Other Service Activities (Hairdresser, Manicurist, Masseur and others)
RLG Religious Organization

Special Nature of Work / Business

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

NOTES ON NATURE OF WORK / BUSINESS**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)

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.