



ENTITY TAX RESIDENCY SELF-CERTIFICATION FORM INSTRUCTIONS

The Income Tax (Common Reporting Standard) Regulation, 2019 requires First Bank of Nigeria Limited "the Bank" to collect and report certain information on financial accounts of non-resident individuals by filling the Self-Certification Form. The Self-Certification Form is therefore, provided by the Bank for the purpose of obtaining information for exchange with other reportable jurisdiction(s).

There are five (5) parts that "must" be completed (unless not applicable or otherwise). Fields marked with an asterisk (*) are mandatory and must be completed accordingly'

PART 1: This deals with identification of account holder's information stating the legal name of entity/branch, country of Incorporation and current & mailing addresses.

PART 2: This requires the Account Holder to state the categories of Financial Institution they are operating (e.g. Investment Entity, Depository Institution, Custodial Institution or specified Insurance Company).

PART 3: This part requires identification of the controlling person(s).

PART 4: This requires the account holder to clearly define his/her jurisdiction(s) of residence for tax purposes and related Tax Identification Number (TIN) or equivalent number (as the case may be).

PART 5: This requires the Account Holder to certify that the information supplied in the Self- Certification Form is accurate and complete. If signing under a Power of Attorney, please attach a certified true copy.

Please complete this form where you need to self-certify on behalf of an entity account holder.

- If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an "Individual tax residency self-certification form."
- Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution, please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing a "Controlling Person tax residency self-certification form" for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

As a financial institution, we are not allowed to give tax advice. However, your tax adviser may be able to assist you in answering specific questions on this form.

Entity tax residency self-certification FORM -(please complete parts 1-3 in BLOCK CAPITALS)

Part 1 - Identification of Individual Account Holder

A. Legal Name of Entity

Account Number: * _____

B. Country of Incorporation: _____

Line 1 (e.g. House Number, Street)* _____

Line 2 (e.g. Town, City, State)* _____

Line 3 (e.g. Country, Zip Code)* _____

C. Current Residence Address:

Line 1 (e.g. House Number, Street)* _____

Line 2 (e.g. Town, City, State)* _____

Line 3 (e.g. Country, Zip Code)* _____

Mailing Address:(please only complete if different to the address shown in Section B)

Line 1 (e.g. House Number, Street)* _____

Line 2 (e.g. Town, City, State)* _____

Line 3 (e.g. Country, Zip Code)* _____

Part 2 – Entity Type Please provide the Account Holder's Status by ticking one of the following boxes.

Financial Institution	<input type="checkbox"/>	Custodial Institution, Depository Institution or Specified Insurance Company
	<input type="checkbox"/>	Investment Entity, except an investment entity that is managed by another financial institution (e.g. with discretion to manage the entity's assets) and located in a non-participating jurisdiction
Active NFE	<input type="checkbox"/>	NFE the stock of which is regularly traded on _____ (state the name of the stock), which is an established securities market
	<input type="checkbox"/>	Related entity of _____ (state the name of corporation), the stock of which is regularly traded on _____ (state the name of the stock), which is an established securities market
	<input type="checkbox"/>	NFE is a governmental entity, an international organization, a central bank, or an entity wholly owned by one or more of the foregoing entities
Passive NFE	<input type="checkbox"/>	Active NFE other than the above (Please specify) _____
	<input type="checkbox"/>	Investment entity that is managed by another financial institution and located in a non-participating jurisdiction NFE that is not an active NFE

Part 3 – Controlling Person (Complete this part if the entity account holder is a passive NFE)

Indicate the names of all controlling person(s) of the account holder in the table below. If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official. Complete Self- Certification Form – Controlling Person for each controlling person.

1	5
2	6
3	7
4	8

Part 4 – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder's TIN for each country/jurisdiction indicated. If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet.

If the Account Holder is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located

If a TIN is unavailable please provide the appropriate reason A, B or C where indicated below:

Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents

Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

Reason C - No TIN is required. (Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C	Explain why the account holder is unable to obtain a TIN if you have selected Reason B
1			
2			
3			

Part 5 - Declarations and Signature*

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with First Bank of Nigeria Limited setting out how the Bank Nigeria may use and share the information supplied by me.

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by the Bank for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by the Bank to the Federal Inland Revenue Service (FIRS) and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes.

I certify that I am the account holder / I am authorized to sign for the account holder of all the account(s) to which this form relates.

I undertake to advise First Bank of Nigeria Limited within 90 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, and to provide the Bank with a suitably updated self-certification and Declaration within 90 days of such change in circumstances.

I declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete.

Signature: _____

Name: _____

Capacity: _____ (Indicate the capacity in which you are signing. If signing under a power of attorney, kindly attach a certified copy of the power of attorney.)

Date (dd/mm/yyyy): _____

WARNING: *It is an offence under section 10(3) of the Income Tax (CRS) Regulations, 2019 for any person, in making a Self- Certification, makes a false statement, false report or false declaration or gives any false information or omission in respect of any information required to be included on an Information Return under regulation 5 of these Regulations, the Service shall impose an administrative penalty of N5,000,000.00 and such person may also be liable to penalties as prescribed in the Act*