



CONTROLLING PERSON 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 Controlling Person details.

PART 2: This requires the Controlling Person to enter the name of the entity Account Holder(s) in which he/she is controlling.

PART 3: This requires the account holder to clearly define his/her jurisdiction(s) of residence for tax purposes and related Tax Identification Number or equivalent number (as the case may be)

PART 4: Type of Controlling Person for each Entity stated in Part 2.

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 also attach a certified copy.

Please fill in this form if the account holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

- Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need an "Entity tax residency self-certification." Similarly, if you're an individual account holder, sole trader or sole proprietor, then please complete an "Individual tax residency self-certification."

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.

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

Part 1 – Identification of a Controlling Person

A. Name of Controlling Person:

Title: _____

Surname: * _____

First Name: * _____

Middle Name: _____

Account Number: * _____

Identity Card or Passport Number _____

B. Current Residence Address:

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

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

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

C. 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)* _____

D. Date of Birth* (dd/mm/yyyy) _____

E. Place of Birth

Town or City of Birth _____

Country of Birth _____

Part 2 – The Entity Account Holder(s) of which you are a Controlling Person*

Please state the name of the Entity account

| Entity | Name of the Entity Account Holder |
|--------|-----------------------------------|
| 1 | |
| 2 | |
| 3 | |
| 4 | |

Part 3 – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number

Please complete the following table indicating (i) where the Control Person is tax resident and (ii) the Controlling Person's TIN for each country/jurisdiction indicated; and, (iii) if the Controlling Person is a tax resident in a country/jurisdiction that is a Reportable Jurisdiction(s) then please also complete **Part 3 "Type of Controlling Person"**. If the Controlling Person is tax resident in more than three countries/jurisdictions, please use a separate sheet

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

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

Reason B - The Controlling Person 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 4 - Type of Controlling Person

Please only complete this section if you are tax resident in one or more Reportable Jurisdictions).

Kindly tick the applicable option.

| Type of Entity | Type of Controlling Person | Entity (1) | Entity (2) | Entity (3) |
|------------------------------------|---|--------------------------|--------------------------|--------------------------|
| Legal Person | Individual who has a controlling ownership interest (i.e. more than 25% of issued share capital) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Individual who exercises control/is entitled to exercise control through other means (i.e. more than 25% of voting rights) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Trust | Settlor | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Trustee | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Protector or enforcer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Beneficiary or member of the class of beneficiaries | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector or enforcer/beneficiary) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Legal Arrangement other than Trust | Individual in a position equivalent/similar to settlor | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Individual in a position equivalent/similar to trustee | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Individual in a position equivalent/similar to protector or enforcer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Other (e.g. individual who exercises control over another entity being equivalent/similar to settlor/trustee/protector or enforcer/beneficiary) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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 that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Controlling Person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

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

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

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 90days of such change in circumstances.

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*