INDIVIDUAL TAX RESIDENCY SELF-CERTIFICATION FORM INSTRUCTIONS

The Income Tax (Common Reporting Standard) Regulation, 2019 requires First Bank Nigeria “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 three (3) parts that “must” be completed (unless not applicable or otherwise). Fields marked with an asterisk (*) are mandatory and must be completed accordingly.

Please fill in this form if you are an individual account holder, sole trader or sole proprietor.

- For joint or multiple account holders, use a separate form for each individual person.
- 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 form". Similarly, if you are a controlling person of an entity, please fill in a "Controlling person tax residency self-certification form" instead of this form.
- If you are filling in this form on behalf of someone else, please tell us in what capacity you are signing in Part 3. For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a power of attorney. If signing under a power of attorney, please also attach a certified copy of the power of attorney.
- A legal guardian should complete the form on behalf of an account holder who is a minor.

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.

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

Part 1 – Identification of Individual Account Holder

A. Name of Account Holder

Surname: *

Title:

First Name: *

Middle Name:

Account 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 – 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.

Documentary Evidence of the TIN should be provided.

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)

<table>
<thead>
<tr>
<th>Country/Jurisdiction of tax residence</th>
<th>TIN</th>
<th>If no TIN available enter Reason A, B or C</th>
<th>Explain why the account holder is unable to obtain a TIN if you have selected Reason B</th>
</tr>
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</tbody>
</table>

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1

2

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Part 3 – 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 Nigeria 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 Nigeria 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.