

C. Mailing Address: (if different from the address shown in Section C)

Line 1 (e.g. House/Apt/Suite Name, Number, Street, if any):*

Line 2 (e.g. Town/City/Province/County/State):*

Country:*

Postal Code/ZIP Code (if any):

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

Date Month Year

E. Place of Birth

Town or City of Birth:*

Country of Birth:*

Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")*

Kindly complete the table below indicating (a) the jurisdiction of residence where the account holder is a resident for tax purposes and (b) the account holder's TIN for each jurisdiction. Please note that, this is not restricted to two (2), additional information should be completed on a separate sheet. (See "TIN" in appendix of Key Terms).

If a TIN is unavailable, kindly provide the appropriate reason A, B or C:

Reason A – The jurisdiction where the account holder is a resident for tax purposes does not issue TIN to its residents.

Reason B – The account holder is unable to obtain a TIN. Please provide the reason why TIN could not be obtained.

Reason C – TIN is not required (i.e. the authorities of the jurisdiction of residence do not require the TIN to be disclosed.)

S/N	Country/Jurisdiction of Tax Residence	TIN	If no TIN available, Please input Reason A, B or C	Explain the reason for not being able to obtain a TIN (Reason B only)
1				
2				

* Documentary Evidence of the TIN should be provided.

Declaration and Signature

I declare that all statements supplied by me are, to the best of my knowledge and belief, correct and complete.

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my account holding relationship with Guaranty Trust Bank Plc (the Bank) which sets out how the Bank may use and share the information supplied by me.

I acknowledge that the information contained in this form regarding me and my Account(s) with the Bank may be provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which I may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I undertake to notify the Bank of any change in circumstances which affects my tax residency status or causes the information contained herein to become incorrect, and to provide the Bank with a suitably updated Self-Certification Form within 30 days of such change in circumstances.

I agree to the above declarations and certify that I am the Account Holder (or authorized to sign for the Account Holder) of all the account(s) to which this form relates.

Name: _____ Capacity:* _____

Signature: _____ Date:

Date Month Year

* Indicate the capacity in which you are signing "Account Holder or Authorized"; if signing under a power of attorney, attach a certified copy of the power of attorney

Warning

It is an offence under section 10 (3) of the Income Tax (CRS) Regulations, 2019 ("the Regulation") for any person, in making a Self-Certification, to make false statement(s), false report or false declaration or give any false information or omission in respect of any information required to be included on an Information Return under Section 5 of the Regulation. FIRS will impose an administrative penalty of ₦5,000,000.00 on any offender and such person may also be liable to other penalties as prescribed by the Regulation.

Appendix – Brief Description of Key Terms

"Account Holder"

The term "Account Holder" means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder; with respect to a jointly held account, each joint holder is treated as an Account Holder.

"Entity"

The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

"Financial Account"

A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

"Participating Jurisdiction"

A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list: <https://www.oecd.org/tax/transparency/AEOI-commitments.pdf>

"Reportable Account"

The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

"Reportable Jurisdiction"

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list: <https://www.firs.gov.ng/SiteApplication/Home/Home.aspx>

"Reportable Person"

A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

"TIN" (including "functional equivalent")

The term "TIN" means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD AEOI portal: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

Note: These are selected definition of key terms to aid you with the completion of this form. Further details can be found in the Income Tax (CRS) Implementation and Compliance Guidelines 2019, the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS¹), the associated Commentaries to the CRS as found at the OECD automatic exchange of information portal.