

SELF-CERTIFICATION FORM (Individual)

To: Globus Bank Limited
Plot 722 Akinbo Savage,
Victoria Island, Lagos, Nigeria.

Account Number:
(if available)

[illegible]

General Instruction(s)					

Please read the instructions below before completing the form

The Federal Inland Revenue Service (FIRS) issued the Income Tax (Common Reporting Standard) Regulations in 2019 (CRS Regulations) which require reportable Nigerian Financial Institutions to collect, and report specified information regarding account holders in jurisdiction other than Nigeria and the United States of America. By the CRS Regulation, FIRS will be able to exchange information obtained with its automatic exchange partners across the globe pursuant to the provisions of certain domestic tax legislation and international conventions.

The CRS was developed by the Organisation of Economic Cooperation and Development (OECD) to improve and protect transparency in the tax system of the participating jurisdictions.

Globus Bank Limited's self-certification form for Individual is required for the purpose of obtaining information on the financial accounts of Individual account holder.

Please complete this form if you are an Individual account holder. For Controlling Person and Entity account holder, please do not complete this form. Rather complete the self-certification form for Controlling Person and Entity respectively. Please consult your tax, legal or other professional advisor for guidance (if any) regarding the completion of this form.

This self-certification form remains valid unless there is a change of circumstances related to information supplied earlier. In such instance, the Individual must notify Globus Bank Limited of such change and update his/her financial records in accordance with the commentaries in **the Income Tax (CRS) Implementation and Compliance Guidelines**.

This form contains three parts, which **must** be completed in **BLOCK LETTERS**. Asterisked (*) fields are mandatory and must be completed. An appendix with brief description of some key terms is provided at the end of this form.

Part 1 - Identification of Account Holder

(For joint or multiple account holders, complete a separate form for each individual account holder.)

A. Name of Account Holder

Title: (Mr/Mrs/Miss/Ms/Dr/Engr/Barr.)

Family Name or Surname(s):*

[illegible]

First or Given Name:*

[illegible]

Middle Name(s):

[illegible]

B. Current Residence Address

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

[illegible]

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

[illegible]

Country:*

[illegible]

Postal Code/ZIP Code (if any):

[illegible]

Phone Number(s):*

[illegible]

C. Mailing Address: (only complete if different from the address shown in Section B above)

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

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

Country:*

Postal Code/ZIP Code (if any):

D. Date of Birth*
E. Place of Birth*

Town or City of Birth:*

Country of Birth:*

Part 2 - 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 three (3), 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 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.				
3.				

* Please documentary evidence for TIN should be provided

Part 3 - Declaration and Signature

I acknowledge and concur that the information contained in this form is collected and may be kept by the Bank for the purpose of automatic exchange of financial information and such information regarding the account holder and any other reportable account(s) may be reported by the Bank to FIRS and exchanged with the relevant tax authorities of other jurisdiction(s) in which the Individual account holder may be resident for tax purposes.

I undertake to advise Globus Bank Limited of any change in circumstances which affects the tax residency status of the Individual Account Holder identified in Part 1 of this form or causes the information contained herein to become inaccurate, and to provide Globus Bank Limited with a suitably updated self-certification form within 30 days of such change in circumstances.

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

Name:

Capacity*:

Signature:

Date:

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 Account Holder is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

Entity

The term Entity means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

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 tie-breaker 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 automatic exchange of information 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 CRS), the associated Commentaries to the CRS as found at the OECD automatic exchange of information portal.

For enquiries, kindly contact your Tax Adviser or FIRS Enquiry Desk: aeoi.enquiries@firs.gov.ng