

INDIVIDUAL TAX RESIDENCY SELF-CERTIFICATION FORM INSTRUCTIONS (COMMON REPORTING STANDARD – INDIVIDUAL)



Please read these instructions before completing the form.

The Federal Inland Revenue (FIRS) “Regulations based on the OECD Common Reporting Standard (“CRS”)” requires FSDH Asset Management to collect and report certain information about an account holder’s tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident.

If the account holder’s tax residence is located outside Nigeria, FSDH Asset Management may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to Federal Inland Revenue (FIRS)) and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

Please note:

- 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.” 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, kindly state 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.
- A legal guardian should complete the form on behalf of an account holder who is a minor.

INDIVIDUAL TAX RESIDENCY SELF-CERTIFICATION FORM *-(Please complete parts 1-3 IN BLOCK CAPITALS)*

A. PART 1 – IDENTIFICATION OF INDIVIDUAL ACCOUNT HOLDER

NAME OF ACCOUNT
HOLDER:.....
FAMILY NAME OR SURNAME(S): *.....
TITLE:
FIRST OR GIVEN NAME: *.....

B. CURRENT RESIDENCE ADDRESS*:

HOUSE NUMBER..... STREET NAME
.....
TOWN/CITY..... LGA:
STATE OF RESIDENCEPOSTAL CODE/ZIP CODE (IF ANY):.....
COUNTRY:.....

PHONE NUMBER(S)*

C. MAILING ADDRESS: (PLEASE ONLY COMPLETE IF DIFFERENT TO THE ADDRESS SHOWN IN SECTION B)

HOUSE NUMBER..... STREET NAME
.....
TOWN/CITY..... LGA:
STATE OF RESIDENCEPOSTAL CODE/ZIP CODE (IF ANY):.....
COUNTRY:.....

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 OR EQUIVALENT NUMBER* (“TIN”) (SEE APPENDIX)

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 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 or its equivalent in your country e.g National Insurance Number	If no TIN is available enter Reason A, B or C
1		
2		
3		

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

1	
2	
3	

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 FSDH Asset Management setting out how FSDH Asset Management may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder 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 Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Account Holder (or am authorised to sign for the Account Holder) 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 FSDH Asset Management within 30 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 FSDH Asset Management with a suitably updated self-certification and Declaration within up to 30 days of such change in circumstances.

SIGNATURE: * _____

PRINT NAME: * _____

DATE:* _____

NOTE: If you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

CAPACITY: * _____

Appendix – Summary Descriptions of Select Defined Terms

Note: These are selected summaries of defined terms provided to assist you with the completion of this form.

If you have any questions then please contact your tax adviser or domestic tax authority

“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

“Controlling Person” This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations.

If the account is maintained for an entity of which the individual is a Controlling Person, then the *“Controlling Person tax residency self-certification” form* should be completed instead of this form.

“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

“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.

“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

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.