

Individual tax residency self-certification form INSTRUCTIONS **CRS – I**

Please read these instructions before completing the form.

Based on the Income Tax (Common Reporting Standard) Implementation and Compliance Guidelines, 2019 (“CRS”), Wema Bank Plc (“Wema Bank” or “the Bank”) is required to collect and report certain information about an account holder’s tax residency. Each jurisdiction has its own rules for defining tax residence but in general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form, and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or the local tax authority.

If your tax residence (or the account holder, if you are completing the form on their behalf) is located outside Nigeria, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the Federal Inland Revenue Service (“FIRS”) and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

You can find summaries of defined terms such as an account holder, and other terms, in the Appendix.

This form:

- will remain valid unless there is a change in circumstances relating to information, such as the account holder’s tax status or other mandatory field information, that makes this form incorrect or incomplete. **In that case you must notify us and provide an updated self-certification.**
- is intended to request information consistent with local law requirements.
- Is to be filled if you are an individual account holder, sole trader or sole proprietor.

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, 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.
- 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)*

Part 1 – Identification of Individual Account Holder

A. Name of Account Holder:

Family Name or Surname(s): *

Title:

First or Given Name: *

Middle Name(s):

B. Current Residence Address:

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):*

C. Mailing Address: *(please only complete if different to the address shown in Section B)*

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

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

Country:

Postal Code/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 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. Countries/Jurisdictions adopting the wider approach may require that the self- certification include a tax identifying number for each country/jurisdiction of residence (rather than for each Reportable Jurisdiction).

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	If no TIN available enter Reason A, B
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 Wema Bank setting out how Wema Bank 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 I 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 Wema Bank 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 Wema Bank with a suitably updated self-certification and Declaration within up to 30 days of such change in circumstances.

Signature:* _____

Print name:* _____

Capacity:* _____

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.