NIGERIA REVENUE SERVICE

SELF-CERTIFICATION FORM
Individual

Confidential

Part 1 – Identification of 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 functional equivalent* (“Tax ID”)

Reason A: *The country/jurisdiction where the Controlling Person is resident does not issue Tax IDs to its residents*

Reason B: The Account Holder is otherwise unable to obtain a Tax ID *or equivalent number (Please explain why you are unable to obtain a Tax ID in the below table if you have selected this reason)*

Reason C: No Tax ID is required. (*Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the Tax ID issued by such jurisdiction)*

	Country/Jurisdiction of tax residence	Tax ID	If no Tax ID available enter Reason A, B or C
1			
2			
3			
4			

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

1	
2	
3	

Part 3 – Declarations and Signature*

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 [the Financial Institution/insert FI's name] ________________________________ within ______ 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 Financial Institution that maintains the account/FI's name] _________________________________ with a suitably updated self-certification and Declaration within ________ 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

"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. In these circumstances that other person is 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.

"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 (as adopted in February 2012). 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.

"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.

"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.

"Tax ID" (including "functional equivalent") The term "Tax ID" means Taxpayer Identification Number or a functional equivalent in the absence of a Tax ID. A Tax ID 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 Tax IDs can be found at the OECD automatic exchange of information portal.

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS"), the associated Commentary to the CRS, and domestic guidance. This can be found at the OECD automatic exchange of information portal.
If you have any questions then please contact your tax adviser or domestic tax authority.

Some jurisdictions do not issue a Tax ID. 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.