**Instructions:** *Please read these instructions before completing the form.*

This form is intended to request information consistent with the *Tax Procedures (Common Reporting Standards) Regulations, 2023.* Under *the Tax Procedures (Common Reporting Standards) Regulations, 2023,* Kenyan Financial Institutions are required to determine and report an account holder’s *“tax residence”* (where you are liable to pay income tax). Completing this form will ensure that DIB Bank Kenya Ltd hold accurate and up to date information about your tax residence.

In general, you will find that tax residence is the Country in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one Country at the same time (dual residency).

If your tax residence (or the controlling person) is located outside Kenya, we may be legally required to pass on the information in this form, along with information relating to your accounts to the Kenya Revenue Authority (KRA). That may then be shared between different countries’ national tax authorities pursuant to intergovernmental agreements to exchange financial account information.

Information provided in this form will remain valid unless your circumstances change making any of the information incorrect. If your circumstances change, you must notify us immediately and provide an updated Self-Certification.

If you are a U.S. Citizen or tax resident under U.S. Foreign Account Tax Compliance Act (FATCA) 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. You still need to fill this form and provide additional information for the CRS as this is a different regulation.

Please complete this form if the account holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

For joint or multiple controlling persons use a separate form for each controlling person.

If you are an individual account holder, sole trader or sole proprietor, please complete an “*Individual tax residency self-certification form*.”

**Where you need to self-certify on behalf of an entity account holder**, please complete the *“Entity tax residency self-certification”* form.

If you are filling in this form on behalf of someone else, please tell us in what capacity you are signing in Part 4 of this form. For example, you may be the Passive NFE Account Holder, or you may be completing the form under a power of attorney.

As a financial institution, we are not allowed to give tax advice. Your tax adviser may be able to assist you in answering specific questions on this form.

**Fields marked with a \* are mandatory.**

*(Please complete parts 1-3* *in BLOCK CAPITALS*)

**Part 1 – Identification of the Controlling Person**

|  |  |  |  |
| --- | --- | --- | --- |
| Full Name of controlling person\* |  | | |
| Date of Birth (DD/MM/YY)\* |  | | |
| Place (Town/City) of Birth\* |  | Country of Birth\*: |  |

|  |  |  |
| --- | --- | --- |
|  | **Current Residence Address** | **Mailing Address** (if different from residence address) |
| House / Apartment Name & No |  |  |
| Street Name & No. |  |  |
| Nearest Landmark |  |  |
| Town, City, Province |  |  |
| Postal / Zip code |  |  |
| Country |  |  |

**Please specify the legal name (as per Trade license) of the relevant Entity Account Holder(s) of which you are a Controlling Person**

|  |  |
| --- | --- |
| Legal Name of **Entity 1** |  |
| Legal Name of **Entity 2** |  |
| Legal Name of **Entity 3** |  |

**Part 2 – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number (“TIN”).**

Please complete the following table indicating (a) where the controlling person is a tax resident and (ii) the controlling person’s TIN for each country/jurisdiction indicated.

If the Account Holder is a 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 is available enter Reason A, B, or C** |
| 1. |  | |  |  |
| 2. |  | |  |  |
| 3. |  | |  |  |
| **If you selected Reason B above, please explain in the following boxes why you are unable to obtain a TIN** | | | | |
| 1. | |  | | |
| 2. | |  | | |
| 3. | |  | | |

**Part 3 – Type of Controlling Person**

|  |  |  |  |
| --- | --- | --- | --- |
| **Please provide the Controlling Person’s Status by ticking the appropriate box** | **Entity 1** | **Entity 2** | **Entity 3** |
| a. Controlling Person of a legal person – **control by ownership** |  |  |  |
| b. Controlling Person of a legal person – **control by other means** |  |  |  |
| c. Controlling Person of a legal person – **senior managing official** |  |  |  |
| d. Controlling Person of a trust - **settlor** |  |  |  |
| e. Controlling Person of a trust – **trustee** |  |  |  |
| f. Controlling Person of a trust – **protector** |  |  |  |
| g. Controlling Person of a trust – **beneficiary** |  |  |  |
| h. Controlling Person of a trust – **other** |  |  |  |
| if. Controlling Person of a legal arrangement (non-trust) ***– settlor-equivalent*** |  |  |  |
| j. Controlling Person of a legal arrangement (non-trust*)* ***– trustee-equivalent*** |  |  |  |
| k. Controlling Person of a legal arrangement (non-trust) ***– protector-equivalent*** |  |  |  |
| l. Controlling Person of a legal arrangement (non-trust) – ***beneficiary-equivalent*** |  |  |  |
| m. Controlling Person of a legal arrangement (non-trust) – ***other-equivalent*** |  |  |  |

***“Controlling Person”*** *This is a natural person who exercises control over an entity*

**Part 4 – 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 DIB Bank Kenya Limited setting out how DIB Bank Kenya Limited may use and share the information supplied by me.

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

I certify that I am the Controlling person (or am authorized to sign for the controlling person) 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 absolve DIB Bank Kenya Limited from any responsibility in the event of any errors, inconsistencies, or lack of details provided above.

I undertake to advise DIB Bank Kenya Limited within **30 days** of any change in circumstances which affects the tax residency status of the individual identified in this form or causes the information contained herein to become incorrect or incomplete and to provide DIB Bank Kenya Limited with a suitably updated self -certification and declaration within 30 days of such change in circumstances.

|  |  |
| --- | --- |
| **Signature:** |  |
| **Full Name:** |  |
| **Date (DD/MM/YY):** |  |
| **Capacity (Self, POA holder, Guardian, etc.):** |  |

If signing under a power of attorney, please also attach a certified copy of the power of attorney.

**For Bank Use Only**

Attended By Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Staff ID \_\_\_\_\_\_\_\_\_\_\_\_\_Sign/date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Risk and Compliance Review**

**Based on client’s declaration:**

**Does the Entity Qualify? Yes No**

Comment:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reviewed by Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Staff ID \_\_\_\_\_\_\_\_\_\_\_\_\_Sign/date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_