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

**Why must you complete this 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 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 where you need to self-certify on behalf of an entity account holder.** If you are an individual account holder, please complete an “*Individual tax residency self-certification form*.” If you are a controlling person of an entity, please fill in a “*Controlling person tax residency self-certification form*” instead of this form.

**Where the Account Holder is a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution.** Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as “Controlling Person(s)”) by completing a “Controlling Person tax residency self-certification form” for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

**If you are filling in this form on behalf of someone else.** Kindly ensure that you let them know that you have done so and tell us in what capacity you are signing under “Declaration and Signature”. 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 signatory authority or power of attorney.

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

**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 regulation.

**For additional clarification:**

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal.

If you have any questions about completing this form, please contact your Relationship Manager or visit your nearest branch or call uson **+254 709 913 000 / Email:** [**contactus@dibkenya.co.ke**](mailto:contactus@dibkenya.co.ke)

*Please complete parts 1-3 in BLOCK CAPITALS*

**Part 1 –Identification of Account Holder**

|  |  |  |
| --- | --- | --- |
| 1. **Entity’s Legal Name / Branch:\*** |  | |
| 1. **Country of incorporation or registration:\*** |  | |
| 1. **Current Residence Address:\*** | *Office Building Name & Number\** |  | |
| *Road / Street Name & Number\** |  | |
| *Town/ City /Province / County / State\** |  | |
| *Country\** |  | |
| *Postal code / Zip code\** |  | |
| 1. **Mailing Address**   *(please only complete this section if mailing address is different from the current residence address provided in* ***Section C*** *above)* | *Office Building Name & Number* |  | |
| *Road / Street Name & Number* |  | |
| *Town/ City /Province / County / State* |  | |
| *Country* |  | |
| *Postal code / Zip code* |  | |

**Part 2 – Entity Type -** *Please provide the Account Holder’s Status by ticking one of the following boxes.*

1. **(a)** Financial Institution **-** Investment Entity
   * 1. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (*Note: if ticking this box 1(a)(i), please also complete* ***Part 2******Sections 2(a) & 2(b)*** *below for Controlling Person Details)*
     2. Investment Entity: Other Investment Entity
        1. Financial Institution **–** Depository Institution, Custodial Institution, or Specified Insurance Company.

If you have ticked any of the above, please provide, if held, the Entity’s Global Intermediary Identification Number (“GIIN”) obtained for FATCA purposes.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  | - |  |  |  |  |  | - |  |  | - |  |  |  |

* + - 1. Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation that is a related entity of such a corporation.

*If you have ticked* ***(C****), kindly provide the name of the established securities market on which the corporation is regularly traded)*:

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*If you are a Related Entity of a regularly traded corporation, kindly provide the name of the regularly traded corporation that the Entity in (****C****) is a Related Entity of:­­­­*

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

* + - 1. Active NFE – a Government Entity or Central Bank
      2. Active NFE – an International Organisation
      3. Active NFE – other than **(c)-(e)** (for example a start-up NFE or a non-profit NFE)
      4. Passive NFE (*Note: if ticking this box please also complete* ***Part 2 Sections 2(a) & 2(b)*** *below)*

1. If you have ticked **1(a)(i) or 1(g)** above, then please:
   1. **Indicate the name** of any Controlling Person(s) of the Account Holder:\*

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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***(“Controlling Persons”*** *are the natural person(s) who exercise control over an entity)****.***

* 1. **Complete** the “*Controlling Person tax residency self-certification form*” for each Controlling Person.\*

**Part 3 – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent\* (“TIN”)**

Please complete the following table indicating **(i)** country(s) where the Account Holder is tax resident *(i.e., country(s) where the entity is liable to pay income tax)* and **(ii)** the Account Holder’s TIN (if any) for each country indicated.

*If the Account Holder is not a tax resident in any country (e.g., because it is fiscally transparent), please provide its place of effective management or the country in which its principal office is located in line 1.*

*If the Account Holder is a tax resident in more than three countries, please use a separate sheet.*

If a TIN is unavailable please provide the appropriate reason **A, B, or C** **where appropriate**:

* **Reason A** - The country where the Account Holder is liable to pay income tax does not issue TINs to its residents.
* **Reason B** – The Account Holder is 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 because the domestic law of the relevant tax residence jurisdiction does not require Financial Institutions to collect and report 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 4 – Declaration and Signature**

I understand that the information supplied by me on this form 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 Account Holder and any Reportable Account(s) may be reported to the Kenya Revenue Authority (KRA) and exchanged with tax authority(s) of another country(s) in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am authorized to sign for the Account Holder in respect 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 DIB Bank Kenya Limited within **30 days** of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in this form), and to provide DIB Bank Kenya Limited with a suitably updated self-certification and Declaration or a reasonable explanation and documentation not later than the last day of the relevant calendar year or within 30 days of such change in circumstances whichever is earliest.

|  |  |
| --- | --- |
| 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.

**Appendix – Summary Descriptions of Select Defined Terms and Further Details**

**Note:** For selected summaries of defined terms that can assist you with the completion of this form and additional details can be found within the Kenya’s Tax Procedures (Common Reporting Standards) Regulations, 2023 and 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.

**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:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_