 SELF CERTIFICATION FORM (Controlling Person)

To:

Account number:

(if available)

Guaranty Trust Bank (Kenya) Limited

Sky Park Plaza, Plot 1870, Woodvale Close, Westlands

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# General Instruction(s)

Please read these instructions before completing the form

This Self Certification Form is issued to Guaranty Trust Bank (Kenya) Limited by the Controlling Person(s) of (*insert* *name of Entity here*) pursuant to, and in compliance with, the Global Common Reporting Standard (CRS) approved by the Organisation for Economic Co-operation and Development (OECD) on 15 July 2014 for which the Republic of Kenya is a participating jurisdiction.

The CRS, which has been incorporated into Kenyan law through the Tax Procedures Act Chapter 469B of the Laws of Kenya, calls on participating jurisdictions (including Kenya) to obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. The CRS sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts and taxpayers covered, as well as common due diligence procedures to be followed by financial institutions.

Section 6B of the Tax Procedures Act Chapter 469B of the Laws of Kenya and The Tax Procedures (Common Reporting Standards) Regulations, 2021 require Guaranty Trust Bank (Kenya) Limited, which as a financial institution, to collect and report certain financial information on Reportable Accounts of Non-Resident Controlling Persons.

The Bank is obligated to collect and report the information provided on this Self Certification Form regarding the account holder’s controlling person(s) tax residence status. By filling this Self-Certification Form, the account holder is aiding in protecting the integrity of tax systems within and outside of Kenya.

To this end, if your tax residence (or that of the account holder, if you are completing the form on their behalf) is located outside Kenya, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to Kenya Revenue Authority (KRA) and they may exchange this information with tax authorities of other jurisdiction(s) pursuant to intergovernmental agreements to exchange financial account information.

Please note that this self-certification form is for CRS purposes only and its completion is not a substitute for the completion of any IRS W-9 form, W-8 or FATCA forms that are required for U.S. tax purposes.

There are five (5) parts that “must” be completed (unless not applicable or otherwise). Fields marked with an asterisk (\*) are mandatory and must be reported accordingly.

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 renders this form invalid. In that case, it is your responsibility to notify Guaranty Trust Bank (Kenya) Limited within **30 days** of any such changes and provide an updated self-certification.

As a Financial Institution, we are not allowed to give tax advice; your tax adviser should be able to assist you in answering specific questions on this form. The Kenya Revenue Authority can provide guidance regarding how to determine your tax status or visit the OECD AEOI portal for information on a country specific basis at [https://www.oecd.org/](http://www.oecd.org/)

# Identification of a Controlling Person

## Name of Controlling Person

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Title:

Last Name or Surname(s): \*

First or Given Name: \* Middle Name(s): \*

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## Country of Incorporation of Entity Controlled: \*

1. **Registered Address:**

(Please refer to “Registered Address” in appendix of Key Terms for brief description)

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

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

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Postal Code/ZIP Code (if any):

Phone Number(s): \*

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## Mailing Address: (if different from the address shown in Section C)

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

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

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Postal Code/ZIP Code (if any):

## Date of Birth\* (dd/mm/yyyy)

1. **Place of Birth**

Date

Month

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| --- | --- | --- | --- |
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Year

Town or City of Birth:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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Country of Birth:

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**The Entity Account Holder(s) of which you are a Controlling Person\***

|  |  |
| --- | --- |
| **S/N** | **Name of the Entity Account Holder** |
| 1 |  |
| 2 |  |
| 3 |  |

**Jurisdiction of Residence and Tax Identification Number or its Functional Equivalent (“TIN”) \***

Kindly complete the table below indicating (a) the jurisdiction of residence where the account holder is a resident for tax purposes and (b) the account holder’s TIN for each jurisdiction. Please note that, this is not restricted to two (2), additional information should be completed on a separate sheet. (See “TIN” in appendix of Key Terms).

If a TIN is unavailable, kindly provide the appropriate reason A, B or C:

**Reason A** – The jurisdiction where the account holder is a resident for tax purposes does not issue TIN to its residents. **Reason B** – The account holder is unable to obtain a TIN. Please provide the reason why TIN could not be obtained. **Reason C** – TIN is not required (i.e. the authorities of the jurisdiction of residence do not require the TIN to be disclosed.)

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| S/N | Country/Jurisdiction of Tax Residence | TIN | If no TIN available, Please input Reason A, B or C | Explain the reason for not being able to obtain a TIN (Reason B only) |
| 1 |  |  |  |  |
| 2 |  |  |  |  |
| 3 |  |  |  |  |

**Type of Controlling Person**

(Tick as appropriate to indicate the type of controlling person for each entity stated in Part 2)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Type of Entity** | **Type of Controlling Person** | **Entity 1** | **Entity 2** | **Entity 3** |
| Legal Person | Individual who has a controlling ownership interest (i.e. more than 10% of issued share capital) |  |  |  |
| Individual who exercises control/is entitled to exercise control through other means (i.e. more than 10% of voting rights) |  |  |  |
| Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity |  |  |  |
| Trust | Settlor |  |  |  |
| Trustee |  |  |  |
| Protector or Enforcer |  |  |  |
| Beneficiary or member of the class of beneficiaries |  |  |  |
| Other (e.g. individual who exercises ultimate effective control over the trust, including any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership) |  |  |  |
| Legal Arrangement other than Trust | Individual in a position equivalent/like settlor |  |  |  |
| Individual in a position equivalent/like trustee |  |  |  |
| Individual in a position equivalent/like protector or enforcer |  |  |  |
| Individual in a position equivalent/like beneficiary or member of the class of beneficiaries |  |  |  |
| Other (e.g. individual who exercises control over another entity being equivalent/like settlor/trustee/ protector or enforcer/beneficiary) |  |  |  |

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| Legal Person that is functionally similar to a Trust, including a Foundation | Individual in a position similar to a settlor of a trust |  |  |  |
| Individual in a position similar to a trustee of a trust |  |  |  |
| Individual in a position similar to a protector or enforcer of a trust |  |  |  |
| Individual in a position similar to a beneficiary or member of the class of beneficiaries of a trust |  |  |  |
| Other (e.g. individual in a position similar to that of a person who exercises ultimate effective control over a trust, including any other natural person(s) exercising ultimate effective control over a trust (including through a chain of control or ownership) |  |  |  |

**Declaration and Signature**

I declare that all statements supplied by me are, to the best of my knowledge and belief, correct and complete.

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my account holding relationship with Guaranty Trust Bank (Kenya) Limited (the Bank) which sets out how the Bank may use and share the information supplied by me.

I acknowledge that the information contained in this form regarding me and my Account(s) with the Bank may be provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which I may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I undertake to notify the Bank of any change in circumstances which affects my tax residency status or causes the information contained herein to become incorrect, and to provide the Bank with a suitably updated Self-Certification Form within 30 days of such change in circumstances.

I agree to the above declarations and certify that I am a Controlling person of the Corporate Entity Account Holder of all the account(s) to which this form relates.

Name: Capacity\*:

Signature: Date:

Date

Month

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Year