 SELF CERTIFICATION FORM (Individual)

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 Individual 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 is a financial institution to collect and report certain information on financial accounts of Non-Resident Individuals.

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 three (3) 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 Account Holder

(For joint or multiple account holders, complete a separate form for each individual account holder.)

## Name of Account Holder

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Title:

Family Name or Surname(s): \*

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

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## Current Residence Address

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): \*

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

Postal Code/ZIP Code (if any):

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

1. **Place of Birth**

Town or City of Birth: \* Country of Birth: \*

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Date

Month

**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 |  |  |  |  |

\* Documentary Evidence of the TIN should be provided.

**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 the Account Holder (or authorized to sign for the Account Holder) of all the account(s) to which this form relates.

Name: Capacity: \*

Signature:

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Date:

\* Indicate the capacity in which you are signing “Account Holder or Authorized”; if signing under a power of attorney, attach a certified copy of the power of attorney.

**Warning**

It is an offence under Section 88A of the Tax Procedures Act Chapter 469B of the Laws of Kenya for any person, in making a Self-Certification, to make false statement(s), false report or false declaration or give any false information or omission in respect of any information required to be included on an Information Return under Section 6B, shall be liable to a penalty of Ksh. 100,000 for each such false statement or omission; or to imprisonment for a term not exceeding three years to both.

A person who fails to comply with a duty or obligation under Section 6B of the Act shall be liable, where no other penalty is prescribed, to a penalty of Ksh 20,000 and Ksh 20,000 for each day during which non-compliance continues for a period not exceeding 60 days.

**Appendix – Brief Description of Key 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. 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.

## ” Entity”

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organization, 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 [available](file:///C:\Users\eapat\Downloads\available) on : https://www.oecd.org/

## “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 as such under the Schedule of the Tax Procedures (Common Reporting Standards) Regulations, 2021 and for the purposes of applying the due diligence procedures described in the aforementioned Regulations, a jurisdiction other than the United States or Kenya.

## “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, or an estate of a decedent that was a resident of a Reportable 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.

## “TIN” (including “functional equivalent”)

The term “TIN” means Tax Identification Number or a functional equivalent in the absence of a TIN. A TIN 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 TINs can be found at the OECD AEOI portal: [https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-) assistance/tax-identification-numbers/

*Note: These are selected definition of key terms to aid you with the completion of this form. Further details can be found in the* *Tax Procedures (Common Reporting Standards) Regulations, 2021, the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS”), the associated Commentaries to the CRS as found at the OECD automatic exchange of information portal.*

For enquiries, kindly contact your Tax Adviser or the Kenya Revenue Authority Enquiry Desk: https://www.kra.go.ke/contact us#:~:text=Customer%20Support&text=Call%20us%20on%20%3A%20%2B254%2020,to%20ask%20us%20a%20question