**Entity tax residency self-certification form INSTRUCTIONS CRS - E**

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

Based on the Income Tax (Common Reporting Standard) Implementation and Compliance Guidelines, 2019 (“CRS”) issued by the Federal Inland Revenue Service (FIRS), Mango Asset Management Limited (“MAM”) is required to collect and report certain information about an account holder’s tax residency. If the account holder’s tax residence is located outside Nigeria, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the Federal Inland Revenue Service (“FIRS”) and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information***.***

You can find summaries of defined terms such as an account holder, and other terms, in the Appendix.

This form and its contents:

* 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 makes this form incorrect or incomplete. **In that case you must notify us and provide an updated self-certification**.
* is intended to request information consistent with local law requirements.
* is to be completed where you need to self-certify on behalf of an entity account holder.

Please note:

* If you are an individual account holder or sole trader or sole proprietor (unregistered entity) do not complete this form.Instead please complete an “Individual tax residency self-certification form.”
* For joint or multiple account holders please complete a separate form for each account holder.
* If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form, and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or the local tax authority.

**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.

**Entity tax residency self-certification FORM -** *(please complete parts 1-3 in BLOCK CAPITALS)*

|  |  |
| --- | --- |
| **Part 1 – Identification of Individual Account Holder**  **A. Legal Name of Entity** |  |
| **B. Country of incorporation or registration** |
| **C. Registered 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)\* |  |

**D. Mailing Address** *(please only complete if different to the address shown in Section* ***C*** *above)*

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

Line 2 *(e.g. 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 please also complete Part 2(b) below

1. Other Investment Entity ☐

(b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company ☐

If you have ticked (a) or (b) above, please provide, if held, the Account Holder’s Global Intermediary Identification Number

(“GIN”)obtained for FATCA purposes.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(c)Active NFE – a corporation the stock of which is regularly traded on an established securities market or a ☐

corporation which is a related entity of such a corporation

*If you have ticked* ***(c),*** *please provide the name of the established securities market on which the corporation is regularly*

*traded*:

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

**(d)** Active NFE – a Government Entity or Central Bank ☐ **(e)** Active NFE – an International Organisation ☐ **(f)** Active NFE – other than **(c)-(e)** (*for example a start-up NFE or a non-profit NFE)* ☐ **(g)** Passive NFE (*Note: if ticking this box please also complete* ***Part 2(b)*** *below)* ☐

***2.*** *If* you have ticked **1(a)(i)** or **1(g)** above, then please:

***a.*** Indicate the name of any Controlling Person(s) of the Account Holder:\*

***b.*** Complete a Controlling Person tax residency self-certification form for each Controlling Person.\*

*Please see the definition of Controlling Person in Appendix.*

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

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder’s TIN for each country/Reportable Jurisdiction indicated. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each jurisdiction of residence (rather than for each Reportable Jurisdiction).

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

***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 or its equivalent in your country e.g. National Insurance Number (NIN), Social Insurance Number (SIN)** | **If no TIN or its equivalent is available enter** **Reason A, B or C** |
| **1** |  |  |  |
| **2** |  |  |  |
| **3** |  |  |  |

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

|  |  |
| --- | --- |
| **1** |  |
| **2** |  |
| **3** |  |

**Part 4 – Declaration 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 MAM setting out how MAM 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 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 Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information. I hereby undertake to hold MAM harmless against any claims and liabilities of whatsoever nature where the information provided herein is utilized in a manner contrary to its intentions due to no fault of the Bank.

I certify that I am authorised 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 MAM 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 Part 2 question 2a) and to provide MAM with a suitably updated self-certification and Declaration within up to 30 days of such change in circumstances**.**

Signature:\*

Print name:\*

Date:\* (dd/mm/yyyy)

**Note**: Please indicate the capacity in which you are signing the form (for example ‘Authorised Officer’). If signing under a power of attorney please also attach a certified true copy or notarized copy of the power of attorney.

Capacity:\*