



## 2. Current Residential Address

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

Line 2 (Town/City/Province/County/State)

Country

Postal Code/Zip Code (if any)

Phone Number

## 3. Mailing Address

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

Line 2 (Town/City/Province/County/State)

Country

Postal Code/Zip Code (if any)

Phone Number

## 4. Date of Birth




Day

Month

Year

## 5. Place of Birth

Town or City of Birth

Country of Birth

## Jurisdiction of Residence and Taxpayer 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.)

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 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: ..... 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 10 (3) of the Income Tax (CRS) Regulations, 2019 ("the Regulation") 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 5 of the Regulation. FIRS will impose an administrative penalty of ₦5,000,000.00 on any offender and such person may also be liable to other penalties as prescribed by the Regulation.

## 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, organisation, 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: <https://www.oecd.org/tax/transparency/AEOI-commitments.pdf>

### "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 in a published list:

<https://www.firs.gov.ng/SiteApplication/Home/Home.aspx>

**“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. 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 Taxpayer 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-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 Income Tax (CRS) Implementation and Compliance Guidelines 2019, 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 FIRS Enquiry Desk: [aeoi.enquiries@firs.gov.ng](mailto:aeoi.enquiries@firs.gov.ng)



## Data Protection Consent Form

(To be completed by EU citizens and residents, pursuant to the EU General Data Protection Regulation)

The Managing Director,

Optimus Bank Limited.

To enable Optimus Bank Ltd. ("the Bank"), its subsidiaries and its contracted agents in managing and administering my/our account with the Bank, I/We hereby fully authorize the Bank and its subsidiaries and contracted agents, to share all information relating to me/us and my/our accounts, including, without limitation, any personal information, reference provided and other credit information maintained with or obtained by the Bank and its subsidiaries(including those obtained from credit reference agencies).

I/We further authorize the Bank, its subsidiaries and its contracted agents to use, store, process, share, disclose and transfer (whether within or outside the jurisdiction concerned) all information (including, without limitation, information relating to the debts), relating to me/us, as they shall consider necessary in connection with administering my account.

I/We acknowledge and agree that any such sharing or transfer of information will be on a confidential basis and that the Bank, its subsidiaries or other third-party service providers, may disclose information if required or permitted by any law, rule or regulation or at the request of any public or regulatory authority or if such disclosure is required for the purposes of preventing fraud.

This consent does not limit any consent I/We have given (or may give) to the Bank to process or disclose my/our personal details.

I/We agree that the consent above is to be read in conjunction with the terms and conditions contained in the Bank's account opening form.

Customer Account Number:

**Customer Name**

**Signature**