

# FATCA and CRS Self-Certification Form

Business Customers/  
Non-Personal Customers

September 2023



**Bank of  
Ireland**

All Sections must be completed as follows:

- Non-Financial Entities – Complete Sections 1, 2, 3 and 6
- Financial Institutions – Complete Section 1, 2, 4, 5 and 6

## INTRODUCTION

Tax regulations require the collection of certain information about each account holder's tax residency status and the tax residency and citizenship of controlling persons in certain circumstances. Please complete, where applicable, the relevant sections below and provide any additional information as may be required. In certain circumstances we may be obliged to share this information with relevant tax authorities. This form is intended to request information only where such request is not prohibited by UK law.

The Governor and Company of the Bank of Ireland does not provide tax advice and will not be liable for any errors contained in this form.

**If you have any questions about how to complete this form or any other concerns about the impact of automatic exchange of information, you should contact your tax advisor or local tax authority.**

**When filling in this form, read the Guidance Notes and Glossary of Terms for definitions of specific words and terms.**

## SECTION 1: ENTITY/ORGANISATION DETAILS (MANDATORY)

Name of Entity or Organisation	
Country of Incorporation or Organisation	
Current Registered Address	

## SECTION 2: TAX RESIDENCY FOR FATCA AND CRS (MANDATORY)

Please review the below and complete as appropriate

a) Is your Entity/Organisation a Specified U.S. Person (Note that a Specified U.S. Person includes organisations)	Yes <input type="checkbox"/> No <input type="checkbox"/>	
If "Yes" you must provide your Entity/Organisation's U.S. Tax Identification Number (TIN):		
b) Is your Entity/Organisation resident for tax purposes in any country other than the U.S. and the United Kingdom?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
If "Yes", please list below all countries/territories in which your Entity/Organisation is tax resident, and provide the corresponding Tax Identification Number (TIN or functional equivalent for each country/territory). A TIN, or else a valid explanation as to why no TIN is available, is mandatory for each country/territory listed. Note: if United States is the country of tax residency, a U.S. TIN must be provided. U.S. TINs must be 9 digits. If "No" please proceed to Section 3		
Country/Territory	Tax Identification Number (or Equivalent)	Reason why no TIN provided (indicate A, B or C from the explanations outlined below)

If you have not been able to provide a TIN, please indicate why using one of the following explanations:

A. The country/ territory of tax residency does not issue TINs or functional equivalents to its residents;
B. The country/territory of tax residency has not issued a TIN to you (if selecting this option B, please also provide an explanation in the box above)
C. The domestic law of the country/ territory of tax residency does not require the collection of a TIN.

If your entity/organisation is tax resident in more than three jurisdictions, please continue on a separate sheet.

## SECTION 3 – NON-FINANCIAL ENTITIES

**Note: If you are a Financial Institution, please proceed directly to Section 4. Otherwise, please select your Entity/Organisation’s classification for both FATCA and CRS.**

**For more details on Non-Financial Entities, please refer to the Glossary Section.**

### FATCA:

I certify that the Entity/Organisation is an <b>Active NFFE</b>	<input type="checkbox"/> <b>if “Yes” proceed to Section 6</b>
I certify that the Entity/Organisation is a <b>Passive NFFE</b>	<input type="checkbox"/> <b>if “Yes” proceed to Section 6 and complete the Controlling Person Self-Certification Form</b>
I certify that the Entity/Organisation is an Excepted NFFE	<input type="checkbox"/> <b>if “Yes” proceed to Section 6</b>

### CRS:

I certify that the Entity/Organisation is an <b>Active NFE</b> , the stock of which is regularly traded on an established securities market	<input type="checkbox"/> <b>if “Yes” proceed to Section 6</b>
I certify that the Entity/Organisation is an <b>Active NFE</b> , a Government Entity or Central Bank	<input type="checkbox"/> <b>if “Yes” proceed to Section 6</b>
I certify that the Entity/Organisation is an <b>Active NFE</b> , an international organisation	<input type="checkbox"/> <b>if “Yes” proceed to Section 6</b>
I certify that the Entity/Organisation is an <b>Active NFE</b> , other than the above Active NFE categories	<input type="checkbox"/> <b>if “Yes” proceed to Section 6</b>
I certify that the Entity/Organisation is a <b>Passive NFE</b>	<input type="checkbox"/> <b>if “Yes” proceed to Section 6 and complete the Controlling Person Self-Certification Form</b>

## SECTION 4: FINANCIAL INSTITUTIONS REQUIRED FOR FATCA

**The information provided in this section is for FATCA, please note your classification may differ from your CRS classification in Section 5.**

If your Entity/Organisation is a Financial Institution under FATCA, please tick one of the options below.

**If you are not a Financial Institution under FATCA, please proceed to Section 5.**

For more details on Financial Institutions, please refer to the Glossary Section.

i) <input type="checkbox"/>	Registered Deemed Compliant Foreign Financial Institution
ii) <input type="checkbox"/>	Participating Foreign Financial Institution
iii) <input type="checkbox"/>	Partner Jurisdiction Financial Institution (including UK Financial Institutions)
Please provide your Global Intermediary Identification Number (GIIN):	
<b>If your Entity is a Financial Institution but unable to provide a GIIN, please tick one of the below reasons:</b>	
a) <input type="checkbox"/>	Certified Deemed Compliant Foreign Financial Institution
b) <input type="checkbox"/>	Exempt Beneficial Owner
c) <input type="checkbox"/>	Non-Participating Foreign Financial Institution
d) <input type="checkbox"/>	Excepted Foreign Financial Institution

## SECTION 5: FINANCIAL INSTITUTIONS REQUIRED FOR CRS

The information provided in this section is for CRS. Please note your CRS classification may differ from its FATCA classification in Section 4.

If your Entity/Organisation is a Financial Institution under CRS, please tick one of the options below.

If your Entity/Organisation is not a Financial Institution under CRS, please proceed to Section 6.

For more details on Financial Institutions, please refer to the Glossary Section. Authorised Signatory

i) <input type="checkbox"/>	Investment Entity in a Non-Participating Jurisdiction If you have ticked this box, please complete the Controlling Person Self-Certification Form
ii) <input type="checkbox"/>	Financial Institution (other than (i) above)

## SECTION 6: DECLARATION AND SIGNATURE (MANDATORY)

**As a representative authorised to sign on behalf of the entity, I declare** that I have examined the information on this form and that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

**As a representative authorised to sign on behalf of the entity, I agree** to submit a new form within 30 days if, due to a change of circumstances, any certification or information on this form becomes inaccurate.

Authorised Signatory:		Date	<input type="text" value="D"/> <input type="text" value="D"/> <input type="text" value="M"/> <input type="text" value="M"/> <input type="text" value="Y"/> <input type="text" value="Y"/> <input type="text" value="Y"/> <input type="text" value="Y"/>
Capacity/Role:			

# Controlling Person Self-Certification Form

for FATCA and CRS

September 2023



**Bank of  
Ireland**

Tax regulations require the collection of certain information about the citizenship and tax residency of controlling persons.

Please complete, where applicable, the relevant sections below and provide any additional information as may be required. If your tax residence is located outside of the United Kingdom we may be obliged to share this information with relevant tax authorities.

This form is intended to request information only where such request is not prohibited by UK law.

The Governor and Company of the Bank of Ireland does not provide tax advice and will not be liable for any errors contained in this form.

**If you have any questions about how to complete this form or any other concerns about the impact of automatic exchange of information, you should contact your tax advisor or local tax authority.**

## SECTION 1: CONTROLLING PERSONS

If your Entity/Organisation has certified in the Self-Certification Form for Business Customers as being;

1. A Passive NFFE/NFE, or
2. An Investment Entity in a Non-Participating Jurisdiction

The Bank is required to establish whether any Controlling Person detailed in the mandate (i.e. Directors or Beneficial Owners whose percentage of ownership is 25% or greater or who otherwise exercises control over the Entity) is a U.S. citizen or resident in any country/territory other than the UK for tax purposes.

**If the Controlling Person is tax resident in more than three countries please use a separate sheet.**

### CONTROLLING PERSON 1

Name			Date of Birth:	<input type="text"/>
Address:				
Is the Controlling Person a U.S. citizen?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If "Yes" you must provide a U.S. TIN:	
Is the Controlling Person resident in any country or territory other than the UK for tax purposes?	Yes <input type="checkbox"/>	No <input type="checkbox"/>		
If "Yes", list below all countries/territories in which the Controlling Person is tax resident, and provide a Tax Identification Number (TIN) for each country/ territory.				
Country/Territory	Tax Identification Number (or Equivalent)		Reason why no TIN provided (indicate A, B or C from the explanations outlined below)	

If you have not been able to provide a TIN, please indicate why using one of the following explanations:

A. The country/ territory of tax residency does not issue TINs or functional equivalents to its residents;
B. The country/territory of tax residency has not issued a TIN to you (if selecting this option B, please also provide an explanation in the box above
C. The domestic law of the country/ territory of tax residency does not require the collection of a TIN.

## CONTROLLING PERSON 2

Name		Date of Birth:	<input type="text"/>
Address:			
Is the Controlling Person a U.S. citizen?	Yes <input type="checkbox"/> No <input type="checkbox"/>	If "Yes" you must provide a U.S. TIN:	
Is the Controlling Person resident in any country or territory other than the UK for tax purposes?	Yes <input type="checkbox"/> No <input type="checkbox"/>		
If "Yes", list below all countries/territories in which the Controlling Person is tax resident, and provide a Tax Identification Number (TIN) for each country/ territory.			
Country/Territory	Tax Identification Number (or Equivalent)	Reason why no TIN provided (indicate A, B or C from the explanations outlined below)	

If you have not been able to provide a TIN, please indicate why using one of the following explanations:

A. The country/ territory of tax residency does not issue TINs or functional equivalents to its residents;
B. The country/territory of tax residency has not issued a TIN to you (if selecting this option B, please also provide an explanation in the box above
C. The domestic law of the country/ territory of tax residency does not require the collection of a TIN.

## CONTROLLING PERSON 3

Name		Date of Birth:	<input type="text"/>
Address:			
Is the Controlling Person a U.S. citizen?	Yes <input type="checkbox"/> No <input type="checkbox"/>	If "Yes" you must provide a U.S. TIN:	
Is the Controlling Person resident in any country or territory other than the UK for tax purposes?	Yes <input type="checkbox"/> No <input type="checkbox"/>		
If "Yes", list below all countries/territories in which the Controlling Person is tax resident, and provide a Tax Identification Number (TIN) for each country/ territory.			
Country/Territory	Tax Identification Number (or Equivalent)	Reason why no TIN provided (indicate A, B or C from the explanations outlined below)	

If you have not been able to provide a TIN, please indicate why using one of the following explanations:

A. The country/ territory of tax residency does not issue TINs or functional equivalents to its residents;
B. The country/territory of tax residency has not issued a TIN to you (if selecting this option B, please also provide an explanation in the box above
C. The domestic law of the country/ territory of tax residency does not require the collection of a TIN.

## CONTROLLING PERSON 4

Name			Date of Birth:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Address:											
Is the Controlling Person a U.S. citizen?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If "Yes" you must provide a U.S. TIN:								
Is the Controlling Person resident in any country or territory other than the UK for tax purposes?	Yes <input type="checkbox"/>	No <input type="checkbox"/>									
If "Yes", list below all countries/territories in which the Controlling Person is tax resident, and provide a Tax Identification Number (TIN) for each country/ territory.											
Country/Territory	Tax Identification Number (or Equivalent)					Reason why no TIN provided (indicate A, B or C from the explanations outlined below)					

If you have not been able to provide a TIN, please indicate why using one of the following explanations:

A. The country/ territory of tax residency does not issue TINs or functional equivalents to its residents;
B. The country/territory of tax residency has not issued a TIN to you (if selecting this option B, please also provide an explanation in the box above
C. The domestic law of the country/ territory of tax residency does not require the collection of a TIN.

## SECTION 2: DECLARATION AND SIGNATURE (MANDATORY)

**As a representative authorised to sign on behalf of the entity, I declare** that I have examined the information on this form and that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

**As a representative authorised to sign on behalf of the entity, I agree** to submit a new form within 30 days if, due to a change of circumstances, any certification or information on this form becomes inaccurate.

**As a representative authorised to sign on behalf of the entity, I declare** that I have obtained permission from the Controlling Persons mentioned in Section 1, if applicable, to disclose the information related to them for the purpose of it being reported to the tax authorities.

Authorised Signatory:			Date	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Capacity/Role:											
Name of Entity/ Organisation of Controlling Persons											