

# FATCA and CRS Self-Certification Form

Business Customers/  
Non-Personal Customers



**Bank of  
Ireland**

Classification: Confidential

Please complete this form if you are a business customer/non-personal customer other than a sole trader. If you are a sole trader, please complete Personal/Sole Trader FATCA/CRS Self-Certification Form 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

The Governor and Company of the Bank of Ireland (“the Bank”) is obliged under Section 891E and Section 891F of the Taxes Consolidation Act 1997 (as amended), and Tax Regulations made pursuant to those sections, to collect 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 Irish law.

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

Please note that the Bank does not provide tax advice and will not be liable for any errors contained in this form.

When filling in this form, read the form “FATCA/CRS Glossary” 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

1	Is your Entity/Organisation a Specified U.S. Person Note: a Specified U.S. Person includes organisations	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	If Yes, please provide U.S. Tax Identification Number (TIN) Note: If United States is the country of tax residency, a U.S Tin must be provided. U.S TINs must be 9 digits.		
2	Is the Entity/Organisation resident in any other country or territory other than the Republic of Ireland 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. 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.		
	Country/Territory	TIN (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 3: NON-FINANCIAL ENTITIES

**NB: 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 in form FATCA/CRS Glossary.

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

## 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 form FATCA/CRS Glossary.

1. Please choose from one of the following options	
i) Registered Deemed Compliant Foreign Financial Institution	<input type="checkbox"/>
ii) Participating Foreign Financial Institution	<input type="checkbox"/>
iii) Partner Jurisdiction Financial Institution (including Irish Financial Institutions)	<input type="checkbox"/>
2. Please provide your Global Intermediary Identification Number (GIIN)	

**OR If your Entity is a Financial Institution but unable to provide a GIIN, please choose one of the below reasons:**

a) Certified Deemed Compliant Foreign Financial Institution	<input type="checkbox"/>
b) Exempt Beneficial Owner	<input type="checkbox"/>
c) Non-Participating Foreign Financial Institution	<input type="checkbox"/>
d) Excepted Foreign Financial Institution	<input type="checkbox"/>

## 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 in form FATCA/CRS Glossary.

Please choose from one of the following options

i) Investment Entity in Non- Participating Jurisdiction (Please complete Controlling persons self-certification form)	<input type="checkbox"/>
ii) Financial Institution (other than an Investment Entity in Non-Participating Jurisdiction)	<input type="checkbox"/>

## 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	
Capacity/Role	
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"/>