

FATCA and CRS Self-Certification Form

Business Customers/
Non-Personal Customers

October 2025



**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

The Governor and Company of the Bank of Ireland (“the Bank”) and its subsidiaries, including Bank of Ireland (UK) plc, are obliged to report certain account information under the Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standard (CRS), specifically the following legislation:

- Section 222 of the Finance Act 2013 and subsequent regulations, and the International Tax Compliance Regulations 2015, SI 2015/878

Please complete the relevant sections below and provide any additional information requested. In some circumstances, we may be obliged to share this information with HM Revenue & Customs (‘HMRC’), who may then share it with tax authorities in other countries or territories. The information shared may include:

- the name and address of your Entity/Organisation
- country(ies)/territory(ies) of tax residence and tax identification number(s) (TINs)
- the type of account that is being reported (e.g. depository account) and account number
- the account balance or value at the end of the reporting period (or date of closure if the account was closed)
- gross amounts paid or credited to the account (e.g. interest, dividends, redemption payments)
- whether a valid self-certification is held
- whether the account is new (opened on or after 1 January 2016) or pre-existing (opened before 1 January 2016)
- In certain circumstances, the name, address, country(ies)/territory(ies) of tax residence, US citizenship, tax identification number (TIN), date of birth, place of birth and role(s) of the controlling persons of the Entity/Organisation may also be shared.

This form is only used to request information where such a request is permitted under UK law.

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, please contact HMRC, your professional tax adviser or visit HMRC’s website (<https://www.gov.uk/guidance/automatic-exchange-of-information-account-holders>). You must inform the Bank if any of the information you provide changes.

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

CRS:

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

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

October 2025



**Bank of
Ireland**

Tax regulations require the collection of certain information about the citizenship, tax residency and roles of controlling persons for FATCA and CRS purposes.

Please complete the relevant sections below and provide any additional information requested . In some circumstances, we may be required to share this information with HMRC, who may then share it with tax authorities in other countries or territories.

This form is only used to request information where such a request is permitted under UK law.

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 the role(s) of any Controlling Person detailed in the mandate (i.e. a Director or Beneficial Owner whose percentage of ownership is 25% or greater or who otherwise exercises control over the Entity) and whether such a person is a U.S. citizen or resident for tax purposes in any country or territory other than the UK.

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

CONTROLLING PERSON 1

Name			Date of Birth:	<div><div>D</div><div>D</div><div>M</div><div>M</div><div>Y</div><div>Y</div><div>Y</div><div>Y</div></div>
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.

Please select a Controlling Person Type from the list to indicate the role(s) by virtue of which you are a Controlling Person in the Entity/Organisation.

	(PLEASE <input checked="" type="checkbox"/> TICK ALL THAT APPLY)
Controlling Person of Legal Person	Control by ownership <input type="checkbox"/> Control by other means <input type="checkbox"/> Senior managing official <input type="checkbox"/>
Controlling Person of Legal Arrangement – Trust	Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Protector <input type="checkbox"/> Other <input type="checkbox"/>
Controlling Person of Legal Arrangement – Other	Settlor – equivalent <input type="checkbox"/> Trustee – equivalent <input type="checkbox"/> Beneficiary – equivalent <input type="checkbox"/> Protector – equivalent <input type="checkbox"/> Other – equivalent <input type="checkbox"/>

CONTROLLING PERSON 2

Name		Date of Birth:	<div><div>D</div><div>D</div><div>M</div><div>M</div><div>Y</div><div>Y</div><div>Y</div><div>Y</div></div>
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.

Please select a Controlling Person Type from the list to indicate the role(s) by virtue of which you are a Controlling Person in the Entity/Organisation.

	(PLEASE <input checked="" type="checkbox"/> TICK ALL THAT APPLY)
Controlling Person of Legal Person	Control by ownership <input type="checkbox"/> Control by other means <input type="checkbox"/> Senior managing official <input type="checkbox"/>
Controlling Person of Legal Arrangement – Trust	Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Protector <input type="checkbox"/> Other <input type="checkbox"/>
Controlling Person of Legal Arrangement – Other	Settlor – equivalent <input type="checkbox"/> Trustee – equivalent <input type="checkbox"/> Beneficiary – equivalent <input type="checkbox"/> Protector – equivalent <input type="checkbox"/> Other – equivalent <input type="checkbox"/>

CONTROLLING PERSON 3

Name		Date of Birth:	<div><div>D</div><div>D</div><div>M</div><div>M</div><div>Y</div><div>Y</div><div>Y</div><div>Y</div></div>
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.

Please select a Controlling Person Type from the list to indicate the role(s) by virtue of which you are a Controlling Person in the Entity/Organisation.

	(PLEASE <input checked="" type="checkbox"/> TICK ALL THAT APPLY)
Controlling Person of Legal Person	Control by ownership <input type="checkbox"/> Control by other means <input type="checkbox"/> Senior managing official <input type="checkbox"/>
Controlling Person of Legal Arrangement – Trust	Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Protector <input type="checkbox"/> Other <input type="checkbox"/>
Controlling Person of Legal Arrangement – Other	Settlor – equivalent <input type="checkbox"/> Trustee – equivalent <input type="checkbox"/> Beneficiary – equivalent <input type="checkbox"/> Protector – equivalent <input type="checkbox"/> Other – equivalent <input type="checkbox"/>

CONTROLLING PERSON 4

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.

Please select a Controlling Person Type from the list to indicate the role(s) by virtue of which you are a Controlling Person in the Entity/Organisation.

	(PLEASE <input checked="" type="checkbox"/> TICK ALL THAT APPLY)
Controlling Person of Legal Person	Control by ownership <input type="checkbox"/> Control by other means <input type="checkbox"/> Senior managing official <input type="checkbox"/>
Controlling Person of Legal Arrangement – Trust	Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Protector <input type="checkbox"/> Other <input type="checkbox"/>
Controlling Person of Legal Arrangement – Other	Settlor – equivalent <input type="checkbox"/> Trustee – equivalent <input type="checkbox"/> Beneficiary – equivalent <input type="checkbox"/> Protector – equivalent <input type="checkbox"/> Other – equivalent <input type="checkbox"/>

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"/>
Capacity/Role:			
Name of Entity/ Organisation of Controlling Persons			