INDIVIDUAL SELF-CERTIFICATION FOR FATCA AND CRS

Introduction
ABC Bank Ltd., a Financial Institution under the Income Tax (Automatic Exchange of Information) Regulations, 2017 (*as amended*), is required to collect additional information from all new account holders to determine your tax residency status. This requirement arises from Barbados' commitment to the Global Forum on Transparency and Exchange of Information for Tax Purposes Common Reporting Standard ("CRS"), and the United States of America Internal Revenue Service Foreign Account Tax Compliance Act ("FATCA") intergovernmental agreement.

Accordingly, if an account holder is tax resident in a country other than where the account is maintained, we may be legally required to share the information in this form, along with related financial account information with the Barbados Revenue Authority.

How tax residence is determined?
Generally, an account holder is likely to be tax resident in the country/jurisdiction in which they live and/or are liable to pay taxes. However, special circumstances may cause you (the account holder) to be tax resident elsewhere or resident in more than one country/jurisdiction at the same time (i.e. dual residency).

<u>**You are required to declare such information in this form to the best of your knowledge and belief. Please note that under the 2017 Regulations, a person who negligently provides false or misleading information in the exercise of our due diligence procedures is a guilty of a criminal offence and therefore may be referred to the Barbados Revenue Authority for further action.**</u>

Ongoing Validity of the Form
This form will remain valid unless there is a change in circumstances that affects the information provided (for example, your tax residency status or other mandatory details). In such cases, you must notify us promptly and provide an updated self-certification form.

Instructions
Please complete the sections below as directed and provide any additional information that is requested. This form is intended to collect information only to the extent permitted to ensure compliance with the 2017 Regulations.

This form is to be filled by an individual account holder, sole trader or sole proprietor.

If you are filling in this form on behalf of someone else, please indicate in what capacity you are signing in Part 3.

As a financial institution, we are not allowed to give tax advice.

For further information on CRS, please visit the link: https://www.oecd.org/en/networks/global-forum-tax-transparency/what-we-do.html

For further information on FATCA, please refer to the US Department of the Treasury's website at https://www. irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-FATCA.

SECTION 1: ACCOUNT HOLDER IDENTIFICATION

Account Holder Name*:

Town or City of Birth:* Date of Birth* (dd/mm/yyyy) Country of Birth*

Current Residential Address*:

Number & Street Postal Code / Zip Code

City, Town, State, Province or County Country

Mailing address (if different from above):

Number & Street Postal Code / Zip Code

City, Town, State, Province or County Country

SECTION 2: FATCA DECLARATION OF U.S. CITIZENSHIP OR U.S. RESIDENCE FOR TAX PURPOSES*

Please tick either A or B or C and complete as appropriate.

☐ I confirm that I am a U.S. citizen and/or resident in the U.S. for tax purposes (green card holder or resident under the substantial presence test) and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows ______________________________

OR

☐ I confirm that I was born in the U.S. (or a U.S. territory) but am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.

OR

☐ I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes.

SECTION 3: CRS DECLARATION OF TAX RESIDENCY (PLEASE NOTE YOU MAY CHOOSE MORE THAN ONE COUNTRY)*

Please indicate your/the account holder's country of tax residence if resident in more than one country please list all countries of tax residence and associated taxpayer identification numbers ("TIN"). If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet. I hereby confirm that I am, for tax purposes, resident in the following countries

1. ______________________________ ______________________________
Country of Tax Residency Tax Identification Number

2. ______________________________ ______________________________
Country of Tax Residency Tax Identification Number

3. ______________________________ ______________________________
Country of Tax Residency Tax Identification Number

*If a TIN is unavailable please provide the appropriate reason A, B or C where indicated below:

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 on the below line 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)

Provision of a TAX ID number (TIN) is required unless you are tax resident in a jurisdiction that does not issue a TIN. If applicable, please specify the reason for non-availability of a Tax ID Number:

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SECTION 4: DECLARATION AND UNDERTAKINGS

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete. I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be inaccurate or incomplete.

I certify that I am the Account Holder (or am authorized to sign for the Account Holder) of all the account(s) to which this form relates.

Authorized Signature*: ____

Print Name*: ___________________________ Date: (dd/mm/yyyy)*: _____________________

Capacity*: ____

Note: if you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.