



# Tax Certification Form for Business Customers (except sole traders) - Tax Information Update

## How to complete the form

1 Please use a BLACK pen

2 Mark boxes like this  If you make a mistake, do this and mark the correct box

3 Please use BLOCK CAPITAL  A  2  LETTERS and leave one space between each word

Organisation Name:

Account Number:  NSC:

Please enter your business address (Please note that this may be different to your correspondence address)

Address Line 1:   
Address Line 2:   
Address Line 3:   
Address Line 4:

## Tax reporting

### Customer Information Notice

Financial institutions in Ireland are required under legislation to seek answers to certain questions for the purpose of identifying those accounts, the details of which are reportable to Irish Revenue who may exchange these details with other tax authorities in relevant jurisdiction(s) and may include the following in respect of Controlling Persons of the Entity: name, address, tax identification number (TIN/TRN), date of birth, place of birth (where present in our records), account numbers of each of the accounts held by the Entity, account balance or value at year end of each of the accounts and payments made with respect to each of the accounts during the calendar year. This legislation incorporates the United States Foreign Account Tax Compliance Act (FATCA) and the Organisation for Economic Co-operation and Development (OECD) Common Reporting Standard (CRS).

All relevant sections of this form must be completed. If customers do not provide all of the information requested, we may not be able to proceed with opening the new account or recording a change in your tax status until the relevant information is provided.

Please note that AIB is unable to offer tax advice. For tax related questions and/or further information contact your professional tax advisor or Irish Revenue at <https://www.revenue.ie/en/companies-and-charities/international-tax/aeoi/index.aspx>.

Customers **must** promptly advise AIB if their tax residence, FATCA and/or CRS entity type classification, and/or Controlling Persons change, and of any change which causes any of the above listed information relating to the Controlling Persons (i.e. name, address, TIN/TRN etc.) contained in this form to be incorrect.

Please remember to sign the last page of this form

## US Foreign Account Tax Compliance Act (FATCA)\*

Sections marked with an \* are mandatory and must be completed in full

### Please indicate Entity Type

Under legislation which incorporates FATCA into Irish law you are required to identify the Entity Type applicable to your Entity. **This guide is available at [business.aib.ie/help/tax-information-reporting](https://business.aib.ie/help/tax-information-reporting). When providing answers to the questions below refer to the online Entity Classification Guide for definitions of each Entity Type (FATCA section).**

**All entities** must complete question 1 and follow the instructions thereafter.

#### 1. Is your entity a US Person (under FATCA)?

- a Specified US Person — You must provide US TRN (Tax Reference Number) and continue to Page 3.

US TRN

- b Other US Person — If you have selected (b) continue to Page 3.
- c None of the above — Select **one** of the Entity Types in questions 2 or 3 below.

#### 2. Is your entity a Non-Financial Foreign Entity (NFFE) (under FATCA)? – Note that ‘foreign’ here refers to non-US.

**Yes** – If so, is it an Active NFFE, or a Passive NFFE?

- a Active NFFE — If you have selected (a) continue to Page 3.
- b Passive NFFE — If you have selected (b) continue to Page 3 and complete the certification details of the Controlling Persons on Pages 5 & 6.

**No** – If no, then select one of the Entity Types in question 3 below.

#### 3. Is your entity a Financial Institution (under FATCA)?

If yes select the applicable option below and continue to Page 3.

- a Certified Deemed Compliant Financial Institution
- b Registered Deemed Compliant Financial Institution
- c Partner Jurisdiction Financial Institution (including Irish Financial Institutions)
- d Participating Financial Institution  
If you have selected (b) or (c) or (d) you must provide GIIN (Global Intermediary Identification Number).

GIIN

- e Exempt Beneficial Owner  
(Examples: Governmental Organisation, Central Bank, Pension Trust and International Organisations such as World Bank and IMF)
- f Non-Participating Financial Institution  
(This is a Financial Institution which is considered non-compliant with FATCA)

## Organisation for Economic Cooperation and Development (OECD) Common Reporting Standard (CRS)\*

Sections marked with an \* are mandatory and must be completed in full

### Please indicate Entity Type

Under legislation which incorporates the CRS into Irish law you are required to provide your jurisdiction of tax residence, tax reference number, and to identify the Entity Type applicable to your entity. **When providing answers to the questions below refer to the online Entity Classification Guide for definitions of each Entity Type. The information provided in this section is for CRS and this classification may differ from your FATCA classification on Page 2. This guide is available at [business.aib.ie/help/tax-information-reporting](https://business.aib.ie/help/tax-information-reporting)**

All entities must select **one** of the options listed in questions 1 or 2 below.

Jurisdiction Tax Residence:

If your entity is not tax resident in any jurisdiction (for example, because it is fiscally transparent), please provide its place of effective management or country in which its principal office is located. Please refer to the OECD automatic exchange of information portal for more information on tax residence.

Tax Reference Number:

Your entity must provide a TRN unless your entity is tax resident in a jurisdiction that does not issue a TRN.

### 1. Is your entity a Non-Financial Entity (NFE) (under CRS)?

If yes select the applicable option below.

**Yes** – If so, is it an Active NFE, or a Passive NFE?

- a** Active NFE other than the types listed in 1(b) below.
- b** Active NFE of the type listed below:
- Governmental Entity
  - International Organisation
  - Central Bank
  - A corporation, the stock of which is regularly traded on one or more established securities markets or any corporation that is a Related Entity of such corporation.
- c** Passive NFE — If you have selected (c) complete the certification details of the Controlling Persons on Pages 5 & 6.

**No** – If no, then select one of the Entity Types in question 2 below.

### 2. Is your entity a Financial Institution (under CRS)?

If yes select the applicable option below.

If the Entity is an Investment Entity 2(b), please complete the certification details of the Controlling Persons on Pages 5 & 6.

- a** Financial Institution – Depository Institution, Custodial Institution, Specified Insurance Company or Investment Entity other than that described in 2(b) below.
- b** Investment Entity that meets the following conditions:
- Not resident in a Participating Jurisdiction; and
  - Gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets; and
  - Managed by another Financial Institution as described in 2(a) above.

## Definitions of Controlling Persons by Legal Entity

### Company

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Any individual who ultimately owns or controls 25% or more of the shares in the company. Where no individual owns or controls 25% or more of the shares in the company, any individual who otherwise exercises control of the company through other means e.g. as a result of voting rights. Where no individual meets either of the above tests, the details of the individual who holds the position of senior managing official must be provided.

For the purposes of this form, the senior managing official is the person who exercises executive control over the daily or regular affairs of the company through a senior management position e.g. chief executive officer, chief financial officer, managing or executive director, or president.

### Incorporated Society

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Any individual who ultimately owns or controls 25% or more of the shares in the incorporated society. Where no individual owns or controls 25% or more of the shares in the incorporated society, any individual who otherwise exercises control of the incorporated society through other means e.g. as a result of voting rights. Where no individual meets either of the above tests, the details of the individual who holds the position of senior managing official must be provided.

For the purposes of this form, the senior managing official is the person who exercises executive control over the daily or regular affairs of the incorporated society through a senior management position e.g. chief executive officer, chief financial officer, managing or executive director, or president.

### Partnership

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Any individual who ultimately owns or controls 25% or more of the capital or profits in the partnership. Where no individual owns or controls 25% or more of the capital or profits in the partnership, any individual who otherwise exercises control of the partnership through other means e.g. as a result of voting rights. Where no individual meets either of the above tests, the details of the individual who holds the position of senior managing partner must be provided.

### Limited Partnership

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Any individual who ultimately owns or controls 25% or more of the capital or profits in the partnership. Where no individual owns or controls 25% or more of the capital or profits in the partnership, any individual who otherwise exercises control of the partnership through other means e.g. as a result of voting rights. Where no individual meets either of the above tests, the details of the individual who holds the position of senior managing partner must be provided.

### Trust

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Controlling Persons means any of the following:

- (a) any individual who is entitled to or will in the future be entitled to an interest in the trust property;
- (b) the class of individuals in whose interest the trust is set up;
- (c) the settlor;
- (d) the trustee(s);
- (e) the protector (if any);
- (f) any other person exercising ultimate effective control over the trust (including through a chain of control/ownership) e.g. power to lend/invest trust property; vary the trust or add/remove a beneficiary/trustee.

### Unincorporated Entity (e.g. Association, Society, Club/Charity)

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Any individual who ultimately owns, controls or benefits from 25% or more of the property of the unincorporated entity. Where no individual owns, controls or benefits from 25% or more of the property of the unincorporated entity, any individual who otherwise exercises control of the unincorporated entity through other means e.g. as a result of voting rights. Where no individual meets either of the above tests, the details of the individual who holds the position of senior managing official must be provided.

For the purposes of this form, the senior managing official is the person who exercises executive control over the daily or regular affairs of the unincorporated entity through a senior management position e.g. chief executive officer, chief financial officer, managing or executive director, or president.

**Important Note:** Controlling Persons section need only be completed by (1) an Entity who is a Passive NFFE under FATCA (See Section A) and (2) Passive NFE under CRS (See Section B) or Investment Entity (See Section B, Q2(b))

## Certification of Controlling Persons

If the account holder has more than four Controlling Persons, print additional copies of these pages and submit them with this application form.

Name:

Address:

Date of Birth  Day /  Month /  Year

Country of Birth

Are you a US Citizen? Yes  No

### In what country(ies) are you tax resident?

If you answered Yes to the US Citizen question please include the United States as one of the countries below.

Where you are tax resident in any jurisdiction other than Ireland, you are required to provide the corresponding Tax Reference Number (TRN) (if any) for each jurisdiction.

Jurisdiction of Tax Residence <input type="text"/>	Jurisdiction of Tax Residence <input type="text"/>	Jurisdiction of Tax Residence <input type="text"/>
Tax Reference Number <input type="text"/>	Tax Reference Number <input type="text"/>	Tax Reference Number <input type="text"/>

Name:

Address:

Date of Birth  Day /  Month /  Year

Country of Birth

Are you a US Citizen? Yes  No

### In what country(ies) are you tax resident?

If you answered Yes to the US Citizen question please include the United States as one of the countries below.

Where you are tax resident in any jurisdiction other than Ireland, you are required to provide the corresponding Tax Reference Number (TRN) (if any) for each jurisdiction.

Jurisdiction of Tax Residence <input type="text"/>	Jurisdiction of Tax Residence <input type="text"/>	Jurisdiction of Tax Residence <input type="text"/>
Tax Reference Number <input type="text"/>	Tax Reference Number <input type="text"/>	Tax Reference Number <input type="text"/>

**Important Note:** Controlling Persons section need only be completed by (1) an Entity who is a Passive NFFE under FATCA (See Section A) and (2) Passive NFE under CRS (See Section B) or Investment Entity (See Section B, Q2(b))

## Certification of Controlling Persons (cont'd)

Name:

Address:

Date of Birth: Day   / Month   / Year

Country of Birth:

Are you a US Citizen? Yes  No

### In what country(ies) are you tax resident?

If you answered Yes to the US Citizen question please include the United States as one of the countries below.

Where you are tax resident in any jurisdiction other than Ireland, you are required to provide the corresponding Tax Reference Number (TRN) (if any) for each jurisdiction.

Jurisdiction of Tax Residence <input type="text"/>	Jurisdiction of Tax Residence <input type="text"/>	Jurisdiction of Tax Residence <input type="text"/>
Tax Reference Number <input type="text"/>	Tax Reference Number <input type="text"/>	Tax Reference Number <input type="text"/>

Name:

Address:

Date of Birth: Day   / Month   / Year

Country of Birth:

Are you a US Citizen? Yes  No

### In what country(ies) are you tax resident?

If you answered Yes to the US Citizen question please include the United States as one of the countries below.

Where you are tax resident in any jurisdiction other than Ireland, you are required to provide the corresponding Tax Reference Number (TRN) (if any) for each jurisdiction.

Jurisdiction of Tax Residence <input type="text"/>	Jurisdiction of Tax Residence <input type="text"/>	Jurisdiction of Tax Residence <input type="text"/>
Tax Reference Number <input type="text"/>	Tax Reference Number <input type="text"/>	Tax Reference Number <input type="text"/>

By signing below, I/we certify authorisation to provide the information in this form and that such information is correct. I/we undertake to provide a copy of the Tax Reporting – Customer Information Notice to all persons whose information is provided prior to providing their information to AIB.

I/we acknowledge and consent to the fact that the information contained in this form and information regarding the account holder, and where relevant the account holder's Controlling Persons may be reported to tax authorities of another country or countries in which the account holder and/or where relevant the account holder's Controlling Persons may be tax resident either directly or via Irish Revenue.

I/we, on behalf of the account holder, undertake to advise AIB promptly and provide an updated Tax Certification Form within 30 days where any change in circumstance occurs which affects the tax residency status of the account, or causes any of the information contained in this form to be incorrect including any changes to the Controlling Persons information.

A person with authority to sign a self-certification generally includes an officer or director of a corporation, a partner of a partnership, a trustee of a trust, any equivalent of the former titles, and any other person that has been provided written authorisation by the Account Holder to sign documentation on such person's behalf.

**Print full name**

**Additional signatory - Print full name**

**I confirm that the information provided above is correct.**

**I confirm that the information provided above is correct.**

**Date**    Day    Month    Year  
  /   /

**Date**    Day    Month    Year  
  /   /

## Data Protection Notice

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For information in relation to how we collect personal information about you, how we use it and how you can interact with us about it, see our Data Protection Notice in branches and online. It may change from time to time.

Terms and Conditions apply.

Allied Irish Banks, p.l.c. Registered Office: 10 Molesworth Street, Dublin 2. Registered in Ireland: Registered No 24173.

Allied Irish Banks, p.l.c. is regulated by the Central Bank of Ireland.

Director's names and particulars are available at the company's registered office and on the AIB Group website.