



Foreign Tax Reporting Entity Form (Self-Certification)

Instructions for a Legal Entity

International and local legislative obligations require, First National Bank Botswana Limited to collect and report certain information about client's tax status with supporting information. If you are required to pay tax or are tax resident outside of the country, First National Bank Botswana Limited is legally obliged to pass on the information to the relevant tax authority.

1. This form must be completed on behalf of an entity account holder. If you are an individual account holder or sole trader do not complete this form. Instead please complete an Individual Tax Reporting form, available from First National Bank Botswana Limited.
2. Please ensure that all the fields are completed and that the annexure at the end of this form is also completed by all controlling persons of the account holder.
3. A branch of an entity is treated in its own right for the purposes of the US Foreign Account Tax Compliance Act (**FATCA**) and the Common Reporting Standard (**CRS**) of the Organisation for Economic Co-operation and Development (**OECD**) and the form should be completed with details for the branch to which the account relates and not that of its parent.
4. Additional Documents may be required if the client has any association to the United States (US). If these forms are applicable the relationship cannot be established with the Bank without receipt of the completed IRS form:
 - a) If the account holder is incorporated or operates in the US, an IRS Form W-9 should also be completed (found on the IRS website, www.irs.gov).
 - b) W-8 – certification for Non US entities that had previous links to the US
5. First National Bank Botswana Limited will not give tax advice, if you have any questions about this form or defining your tax residency status, please speak to your tax advisor or local tax authority. You can also find out more at the OECD automatic exchange of information portal: www.oecd.org/tax/transparency/automaticexchangeofinformation.htm.

Client Details

Business Name and Registration Number		
Is the legal entity registered for tax and / or obliged to file a tax return outside Botswana?	Y	N

Please indicate all jurisdictions in which the entity is registered for tax, obliged to pay tax and/or required to submit a tax return:

Tax Identification Number (TIN)	Country of Issue

Self-Certification

Please answer the following questions for the entity specified below.

1) Is the country of incorporation for this entity the U.S.? <i>(If yes, A W9 is required)</i>	YES	NO
2) Is the country of operation for this entity the U.S.? <i>(A W9 is required)</i>	YES	NO
3) Does this entity have a U.S. based business address? <i>(If yes and non-US, a W8 is required; If yes and is U.S then W-9 is required)</i>	YES	NO
4) Does this entity have a U.S. telephone number? <i>(If yes and non-US, a W8 is required; If yes and is U.S then W-9 is required)</i>	YES	NO



Classification

Are you a Financial Institution i.e. is your organisation involved in any of the following in the ordinary course of business?

- (i) Banking,
- (ii) Non-bank Credit Provider,
- (iii) Insurance, Medical Insurance, ore Retirement Funding
- (iv) Investment or Wealth Management (including Collective Investment Scheme, Investment Fund)
- (v) Dealers, Brokers or Custodial Institutions, Trust)
- (vi) Holding Companies
- (vii) Other Financial services (microfinance, special purpose entities, nominee companies and other auxiliaries)

Y	N
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If this entity is a Financial Institution (FI), please complete questions a-f section below and provide the relevant IRS form.

If not, please answer questions g-k.

Category	Tick
a) Have you appointed anyone outside of Botswana in a fiduciary capacity? (if yes, please specify country below and complete Controlling Persons Section – Annexure A) _____	
b) If you are a trust in respect of which any of your trustees are an FI, please provide with GIIN of such FI	
c) Are you a trust other than that specified in b)?	
d) Are you required to report under FATCA or CRS? (if yes, provide GIIN or alternate classification)	
e) If you cannot provide a GIIN, are you sponsored? (Is anyone else responsible for your FATCA compliance, if yes please provide with their name and GIIN) _____	

GIIN:

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f) If you are a Financial institution other than the above, please specify the category:

Category	Tick	Category	Tick
i. Governmental Entity		ii. International Organisation	
iii. Central Bank		iv. Broad/Narrow Participation Retirement Fund	
v. Treaty Qualified Retirement Fund		vi. Pension Fund of (i-iii) above	
vii. Exempt Collective Investment Vehicle		viii. Qualified Credit Card Issuer	
ix. Deemed Compliant			

g) Are you listed on any stock exchange? (Please provide name of said stock exchange) _____ Y/N

h) Are you affiliated to entity listed on any stock exchange? (Please provide the name of such entity and stock exchange) _____



i) Active NFE – Government Entity		j) Active NFE- International Organisation	
k) Active NFE – Other		l) None of the above – Passive NFE (Please complete Annexure A)	

This Form Only Applies to All Non-U.S. Entities

Passive / Active Entity Test

Please answer the following questions relating to whether the entity earns most of its income from active or passive activity.

1) The Entity above is an intermediary that is not acting for its own account	YES	NO
2) The income of this entity is effectively connected with the conduct of a Trade or Business in the other jurisdictions	YES	NO
3) Less than 50% of the Entity's gross income is passive (investment-type income) and; Less than 50% of the Entity's assets are used for passive income generation	YES	NO
4) Stock of this Entity is regularly traded on an established securities market or is an affiliate of a publicly traded company	YES	NO
5) The Entity is incorporated in other jurisdictions and all owners are Bona Fide residents of this territory	YES	NO
6) The Entity is wholly owned by or is: a) A Governmental organisation or subdivision thereof b) A Public body of (a) above c) A Public International Organisation d) A Non-U.S. Central Bank of issue	YES	NO
7) The Entity is a start-up company not yet operational or without previous operating history	YES	NO
8) The Entity is a holding company of, or provides finance and services to one or more subsidiaries that engage in business or trade other than the business of a financial institution (and does not function as an Investment Fund)	YES	NO
9) This is a Non-Financial Entity in the process of liquidation or reorganising for Non-Financial Institution business (should not have been Financial Institution in last 5 years)	YES	NO
10) The Entity is classified as a Section 501 (c) Organisation as per U.S. Treasury Regulations. <i>(A 501(c) organization is a tax-exempt tax-exempt nonprofit organization in the United States.)</i>	YES	NO
11) The Entity is a non-profit organisation, exempt from income tax in its country of residence	YES	NO
If all of the above are answered No, please answer the following question:		
12) Does this entity have shareholders with a 10% or more shareholding ownership outside of Botswana?	YES	NO
Client Details (Entity)		
I hereby confirm that the information provided is, to the best of my knowledge, true and correct and that I am authorized to answer these questions on behalf of the entity stated below.		



If questions 3, 4,8 are answered No, the entity must be classified as Passive, and Annexure A completed.

Declaration and Acceptance

1. First National Bank Botswana Limited (“we/the Company”) and FirstRand Bank Limited (“FirstRand Bank”) are members of the FirstRand Limited (“FirstRand”) group of companies. FirstRand and FirstRand Bank are incorporated in the Republic of South Africa (“RSA”). RSA has entered into a Model I inter-governmental agreement with the United States of America (the “US”) under the foreign account tax compliance provisions (“FATCA”) of the US Internal Revenue Code. The US Treasury Department has issued regulations under FATCA, which are amended from time to time (the “FATCA Regulations”). The inter-governmental agreement between the RSA and the US, FATCA and the FACTA Regulations are hereinafter collectively referred to as the “FATCA Rules”.
2. Botswana has not entered into an inter-governmental agreement with the USA under FATCA. In terms of the FATCA Rules, FirstRand Bank is registered as a Deemed Compliant Reporting Model I Foreign Financial Institution (“FFI”) and FirstRand and FirstRand Bank have certain obligations to ensure that [we/the Company] comply[ies] with the FACTA Rules.
3. In terms of the FATCA Rules, [we/the Company] [have/has] entered into a participating FFI agreement with the US Internal Revenue Services (“IRS”), thereby qualifying as a Participating FFI. For purposes hereof and if the context requires it, the FATCA Rules will include the terms of the participating FFI agreement.
4. Under the FATCA Rules, [we/the Company] may be required to report certain information, including to the IRS. The FACTA Rules may also require [us/the Company] to withhold certain payments, to put a hold on or close accounts, or to transfer accounts to another financial institution. Also, other financial institutions may withhold certain payments made to [us/the Company] or our clients. For purposes hereof, we/the Company require[s] your agreement to the extent it is required and permitted under the laws of Botswana.
5. Consequently, [you/the client] agree(s) to provide [us/the Company] with any information required for purposes of complying with the FATCA Rules. [You/the client] agree(s) that the Company may disclose or report [your/his/her] information, or any information pertaining to [you/him/her] to the IRS or any other party, in any jurisdiction, or to otherwise keep, use or process such information, for purposes of complying with the FATCA Rules from time to time as [we/the Company] may reasonably determine in [our/its] sole discretion.
6. You/the client agree(s) that the Company may (i) withhold any payment, or part thereof, from you/the Client, whether such payment has already been credited to [your/the Client’s] account or not, or debit your/the Client’s account with any amount, and if required pay such amounts over the IRS or its agents; and/or (ii) to put a hold on or close [your/the Client’s] account or to transfer [your/the Client’s] account to another financial institution; as may be required in terms of the FATCA Rules from time to time as the Company may reasonably determine in its sole discretion.
7. You/the Client acknowledge[s] that the FATCA Rules may result in third parties, e.g. withholding agents under the FACTA Rules, withholding certain payments, or part thereof, from [us/the Company] or from [you/the client].
8. You/the Client waive(s) any claims that [you/he/she] may have against [us/the Company] or any other members of the FirstRand group of companies, or their employees, officials and directors, as a result of any action, omissions or other circumstances contemplated in paragraphs 5, 6 and 7 above, or otherwise as a result of adherence with the FATCA Rules. You/the Client further indemnify(ies) [us/the Company] and all other members of the FirstRand group of companies, their employees, officials and directors against any damages, claims, losses or otherwise, as a result of any actions, omissions or other circumstances contemplated in paragraphs 5, 6 and 7 above, or otherwise as a result of adherence to the FATCA Rules.

By signing this form, I declare that:

1. I/we confirm that all information and declarations provided by me in this form and all supporting documentation in connection with this form are true, correct and accurate in every respect and undertake to inform the Bank of any changes thereto that may impact my legal status as a Client of First National Bank Botswana Limited.
2. The General terms and conditions relating to my relationship with the Bank will apply and I have read and understood same.
3. I hereby confirm that I hold no other residencies for tax purposes other than those disclosed above in this form and will inform the Bank in writing of any change of this status within 30 (thirty) days of the change of the disclosed status.
4. I hereby indemnify First National Bank Botswana Limited against any liability for any loss or damage suffered by me as a result of inaccurate or incomplete information contained herein.



Client Details	
Name and Surname:	
ID / Passport Number:	
Capacity of Signatory:	
Signature:	Date:
For Internal Bank Use Only	
Unique Customer Number (UCN):	
Foreign Tax Indicator Status:	



Annexure A: Controlling Persons

If you are a Passive Non-financial Entity or you are an Investment Entity, managed by a financial institution in a jurisdiction that is not participating in CRS, please ensure that this annexure is completed for all controlling persons of the account holder. Controlling persons are defined as natural persons who exercise control over an Entity. In the case of a trust 'controlling person/s' means:

- a) Trustee;
- b) Founder;
- c) Settlor;
- d) Donor
- e) Protector;
- f) Beneficiaries (or class of beneficiaries); and
- g) Anyone else who exercises control by any other means.

In the case of a legal arrangement other than a trust, 'controlling person' means the persons in equivalent or similar positions. Generally 'controlling persons' include:

- h) Directors/Partners;
- i) Shareholders;
- j) Founder;
- k) Member of CC
- l) Senior managing official; and
- m) Via other means.

Please note that should another entity exercise control over the account holder, we may request additional details.

Full name	Entity controlled	Relationship (e.g. Trustee)	Identity/Registration number	Shareholding (%)
A.				

In respect of A the below must be completed:

Title _____ Date of Birth _____

Surname _____

First Name _____

Y Y Y Y M M D D

Mobile _____ Telephone number (work) _____

Email address _____ Physical address:

Unit/Street Number _____ Street/Complex Name _____

City _____ Post/Zip code _____ Country _____

Country of residence/ operations [entity controlling persons only] _____

Citizenship _____ Nationality _____

Country of Birth _____ Residency Status (Temporary or Permanent) _____



Controlling Person tax registrations/obligations:

Please indicate all jurisdictions in which the controlling person is registered for tax, obliged to pay tax and/or required to submit a tax return:

Tax Identification Number	Country of Issue

Please note that should another entity exercise control over the account holder, we may request additional details. Please provide the additional information below.

If there are further entities that exercise control over the account holder, additional information on a similar basis as below.

Full name	Entity controlled	Relationship (e.g. Trustee)	Identity/Registration number	Shareholding (%)
B.				

In respect of B the below must be completed:

Title _____

Date of Birth

Surname _____

First Name _____

Y	Y	Y	Y	M	M	D	D
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Mobile _____ Telephone number (work) _____

Email address _____ Physical address:

Unit/Street Number _____ Street/Complex Name _____

City _____ Post/Zip code _____ Country _____

Country of residence/ operations [entity controlling persons only] _____

Citizenship _____ Nationality _____

Country of Birth _____ Residency Status _____

Controlling Person tax registrations/obligations:

Please indicate all jurisdictions in which the controlling person is registered for tax, obliged to pay tax and/or required to submit a tax return:

Tax Identification Number	Country of Issue