

# AUTOMATIC EXCHANGE OF INFORMATION FOR ENTITY SELF-CERTIFICATION

(Please complete in full and tick where appropriate)

## TAX RESIDENCY AND FOREIGN TAX INFORMATION

Under New Zealand law, a Financial Institution must collect a self certification from you about your tax residency status. The Financial Institution must provide your information (even if you refuse to give information or a declaration) to Inland Revenue, who may share that information with overseas tax authorities under international agreements.

You must complete this self certification form and return if you are an entity opening an account with a Financial Institution. Where two or more entities jointly hold an account, each entity must complete a separate self certification form.

If you are unsure how to complete this form or do not understand the consequences of not providing the correct information, please seek advice from a tax professional, lawyer, or other adviser before you complete this form.

An entity (including a trust) may be classified as a Financial Institution (FI) for FATCA/CRS if it is managed by another FI where its gross income is primarily from investing, reinvesting or trading in financial assets. Often Discretionary Investment Management Service (DIMS) providers will be FIs for FATCA/CRS. Corporate trustees can also be FIs for CRS. Please refer to the definition of Managed Investment Entity in the glossary section of this form for further guidance on this. If you are completing this form on behalf of an entity managed by a DIMS provider or corporate trustee, we recommend seeking specialist tax advice to determine the implications for FATCA/CRS.

### SECTION 1. LEGAL NAME OF ENTITY

Account holder	_____	Residential address (Not a PO Box)	_____
Primary nature of business	_____		_____
Country of incorporation, (organisation or establishment)	_____		_____
Account number (if known)	_____		_____

### SECTION 2. ACCOUNT HOLDER TYPE FOR TAX PURPOSES

To complete the questions in this section, you'll need to identify what type of entity you are for tax purposes. Select one option below:

#### A Are you an exempt entity?

Yes Select from list below and then go to section 6 No Go to question B

- Central bank, or wholly owned by one
- Government entity, or wholly owned by one
- International organisation, or wholly owned by one
- Publicly-traded Non-Financial Entity (NFE) or a related entity of one
- if related, state name of publiclytraded NFE:  
\_\_\_\_\_

#### B Are you a financial institution (FI)?

Yes Select from list below No Go to question C

- Managed investment entity: Complete section 3, 4, and 6
- Depository institution: Complete section 3 and 6
- Custodial institution: Complete section 3 and 6
- Specified insurance company: Complete section 3 and 6
- Investment entity - other type: Complete section 3 and 6

#### C. What type of other Non-Financial Entity (NFE) are you?

Active NFE: Complete sections 4 and 6

- Active NFE (by income and assets):  
In the last financial year or other appropriate reporting period, the entity:
  - Derived less than 50% of its gross income from passive sources; AND
  - Held less than 50% of assets that produced or were held for production of passive income.
- Holding / treasury company
- Start-up company
- In liquidation or bankruptcy
- Tax exempt non profit

Passive NFE:

- A Passive NFE is any entity that is not an active NFE. Complete sections 4, 5 and 6

**SECTION 3. FATCA STATUS (ONLY COMPLETE IF YOU ARE A FINANCIAL INSTITUTION)**

Please identify the entity's Financial Institution or Foreign Financial Institution status for FATCA purposes and where applicable provide the GIIN.

**GIIN Not Available**

- Retirement/Super Fund (meets FATCA exemption requirements)
- Non Reporting IGA FFI
- Non Reporting FFI
- United States FI (Please complete the Exempt from FATCA Reporting code in section 4)
- Owner Documented FFI (Provide Form W-8)
- Other FI/Certified Deemed Compliant FFI provide FATCA Status

**GIIN Provided**

- Reporting Model 1 FFI
- Reporting Model 2 FFI
- Registered Deemed Compliant FFI
- Participating FFI
- Trustee Documented Trust Sponsored FFI

The entity GIIN is \_\_\_\_\_

or

GIIN has been applied for and will be provided

**SECTION 4. ENTITY ACCOUNT HOLDER TAX RESIDENCE(S)**

Please select one option below:

- The entity is only tax resident in New Zealand
- The entity is Fiscally Transparent and has no residency for tax purposes.

Its place of effective management or jurisdiction where its principal/registered office is located is:

\_\_\_\_\_

- The entity is a tax resident of one or more countries other than New Zealand and I have listed all these below.

	Country of tax residence 1	Country of tax residence 2	Country of tax residence 3
List all countries of tax residence (other than New Zealand)	_____	_____	_____
List Tax Identification Number (TIN) (or country equivalent)	_____	_____	_____
OR Reason if TIN is not provided	<input type="checkbox"/> A - Country doesn't issue TIN <input type="checkbox"/> B - Country doesn't require TIN collection <input type="checkbox"/> C - Applied for TIN, and will provide soon <input type="checkbox"/> D - Cannot obtain TIN (explain below)	<input type="checkbox"/> A - Country doesn't issue TIN <input type="checkbox"/> B - Country doesn't require TIN collection <input type="checkbox"/> C - Applied for TIN, and will provide soon <input type="checkbox"/> D - Cannot obtain TIN (explain below)	<input type="checkbox"/> A - Country doesn't issue TIN <input type="checkbox"/> B - Country doesn't require TIN <input type="checkbox"/> C - Applied for TIN, and will <input type="checkbox"/> D - Cannot obtain TIN (explain below)

AND If Reason D, explanation for not being able to obtain TIN \_\_\_\_\_

If the entity is a tax resident in the United States of America and has an exemption from FATCA Reporting code (refer to IRS form W-9) please provide it here.

\_\_\_\_\_

**SECTION 5. CONTROLLING PERSON(S) TAX RESIDENCE**

Please provide the tax residency information for all controlling persons, including beneficiaries where applicable. We've included space for two, but if you need to provide details for more controlling persons, please complete the Tax Residency and Foreign Tax Information, Additional Controlling Person(s) Self Certification form.

Controlling Person _____	Residential address (Not a PO Box) _____
First name(s) _____	_____
Surname _____	_____
Date of birth _____	_____

- This controlling person is only tax resident in New Zealand. IRD Tax Number..... OR
- I have included below all countries in which the controlling person is tax resident (other than New Zealand)

	Country of tax residence 1	Country of tax residence 2	Country of tax residence 3
List all countries of tax residence (other than New Zealand)	_____	_____	_____
List Tax Identification Number (TIN) (or country equivalent)	_____	_____	_____
OR Reason if TIN is not provided	<input type="checkbox"/> A Country doesn't issue TIN <input type="checkbox"/> B Country doesn't require TIN collection <input type="checkbox"/> C Applied for TIN, and will provide soon <input type="checkbox"/> D Cannot obtain TIN (explain below)	<input type="checkbox"/> A Country doesn't issue TIN <input type="checkbox"/> B Country doesn't require TIN collection <input type="checkbox"/> C Applied for TIN, and will provide soon <input type="checkbox"/> D Cannot obtain TIN (explain below)	<input type="checkbox"/> A Country doesn't issue TIN <input type="checkbox"/> B Country doesn't require TIN <input type="checkbox"/> C Applied for TIN, and will <input type="checkbox"/> D Cannot obtain TIN (explain below)

AND If Reason D, explanation for not being able to obtain TIN

	_____	_____	_____
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Controlling Person	_____	Residential address (Not a PO Box)
First name(s)	_____	_____
Surname	_____	_____
Date of birth	_____	_____

- This controlling person is only tax resident in New Zealand. IRD Tax Number..... OR
- I have included below all countries in which the controlling person is tax resident (other than New Zealand)

	Country of tax residence 1	Country of tax residence 2	Country of tax residence 3
List all countries of tax residence (other than New Zealand)	_____	_____	_____
List Tax Identification Number (TIN) (or country equivalent)	_____	_____	_____
OR Reason if TIN is not provided	<input type="checkbox"/> A Country doesn't issue TIN <input type="checkbox"/> B Country doesn't require TIN collection <input type="checkbox"/> C Applied for TIN, and will provide soon <input type="checkbox"/> D Cannot obtain TIN (explain below)	<input type="checkbox"/> A Country doesn't issue TIN <input type="checkbox"/> B Country doesn't require TIN collection <input type="checkbox"/> C Applied for TIN, and will provide soon <input type="checkbox"/> D Cannot obtain TIN (explain below)	<input type="checkbox"/> A Country doesn't issue TIN <input type="checkbox"/> B Country doesn't require TIN <input type="checkbox"/> C Applied for TIN, and will <input type="checkbox"/> D Cannot obtain TIN (explain below)

AND If Reason D, explanation for not being able to obtain TIN

	_____	_____	_____
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SECTION 6: ENTITY ACCOUNT HOLDER DECLARATION AND SIGNATURE

I/We have the authority to provide the information in this self-certification form, which is true and complete. I/We understand that not giving information or giving false information could be serious under New Zealand law.

I/We understand the Financial Institution may need extra information about the information above and the tax residency of the entity or any person listed in this form, and will provide any extra information requests.

I/We will also contact you as soon as possible if any of the information provided about the entities circumstances changes including where the entity is a Trust and a distribution made to any beneficiary.

Signature

Signature

\_\_\_\_\_  
Name (Please print first and last name)

\_\_\_\_\_  
Name (Please print first and last name)

\_\_\_\_\_  
Capacity (Please indicate the capacity in which you are signing the form, for example, authorised person, Trustee, Director)

\_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

You may be required to provide documentary evidence of your authority to sign for this information.

We take your privacy seriously and understand the need to keep your information confidential and secure. You can access or correct information we have about you – we may charge you a fee for access. We can also collect, use, and disclose information about you. We do this, among other things, to manage accounts, products, or services we offer or to comply with laws. Talk to us if you need more information about our full rights to collect, use, and disclose information about you.

# AUTOMATIC EXCHANGE OF INFORMATION FOR ENTITY SELF-CERTIFICATION

## TAX RESIDENCY AND FOREIGN TAX INFORMATION

### GLOSSARY OF TERMS WE USE IN THIS FORM:

This information is a general summary of key terms only, given to help you understand different classification types in the self-certification form. The information is not tax advice; if you're unsure how to classify your entity, please talk to your tax adviser, lawyer, or other tax specialist. You can also find explanations of terms at [www.ird.govt.nz/international/exchange](http://www.ird.govt.nz/international/exchange).

#### General terms to know

**Common Reporting Standard (CRS):** A set of rules developed by the OECD on how countries taking part in the automatic exchange of financial account information (AEOI) collect, report, and share financial account information. Under New Zealand law, financial institutions must collect tax residency information about any people or entities that are tax residents of countries other than New Zealand and report it to Inland Revenue.

**Foreign Account Tax Compliance Act (FATCA):** Under an agreement between New Zealand and the United States, and under New Zealand law, financial institutions (FIs) collect tax residency information about United States citizens and tax residents. FIs report the information to Inland Revenue, who may share it with the United States Internal Revenue Service (IRS).

**IGA:** An intergovernmental agreement or agreement between two or more countries.

**GIIN:** The Global Intermediary Identification Number is a 19-character number, issued by the US Internal Revenue Service to uniquely identify an entity registered with the IRS for FATCA.

**TIN:** A tax identification number or equivalent given to individuals or entities by a tax authority.

**Country of Tax Residence:** The country or jurisdiction in which an individual or entity must pay tax under the laws of that country or jurisdiction.

#### Terms in Section 2

**Exempt Entities:** Exempt, or excepted entity is not required to provide tax residency and foreign tax information under the FATCA or CRS regimes.

Wholly owned entities include branches and wholly owned subsidiaries of the specified exempt entity type.

**Central bank:** Provides financial and banking services to a country's government.

**Government entity:** part of or owned or controlled by a country's government.

**International organisation:** a governmental (IGO) or non-governmental (NGO) entity, set up and governed under international law.

**Publicly-traded NFE:** A non-financial entity (NFE) that has securities freely traded on a stock exchange or other securities market. (See **Active and Passive NFEs** below for more information).

**Related Entity:** An entity is related to another entity if either entity controls the other, or the two entities are under common control. Control means more than 50% of the vote and value in an entity.

**Financial Institution (FI):** Holds or invests cash and financial assets for others, and sometimes for themselves.

- Includes managed investment entities, depository institutions, custodial institutions, specified insurance companies, and other investment entities.
- Under FATCA, non-US FIs are called 'Foreign Financial Institutions' (FFIs).
- Entities can also be FIs if they're managed or controlled by another FI that has responsibility and power to make and carry out investment decisions for them e.g. a trust may be a FI, if a trustee is a FI and that trustee invests or manages the trust's property without needing prior approval from other trustees.

**Investment Entity:** Either an entity that primarily conducts an investment business for or on behalf of customers (e.g. a fund manager or DIMS provider), or a Managed Investment Entity.

**Managed Investment Entity (MIE):** An entity that derives its income primarily (i.e. 50 percent or more) from investing, reinvesting or trading in financial assets and is managed by another Financial Institution, such as an Investment Entity (other than a Managed Investment Entity). Note that there is a difference under the FATCA IGA definition, which does not include a 'primarily' requirement in relation to the type of income derived, and where the relevant manager must be an Investment Entity (as opposed to any type of FI except a Managed Investment Entity).

**Depository Institution:** Accepts monetary deposits in the ordinary course of banking or similar business.

**Custodial Institution:** Holds customers' securities, physically or electronically, for safekeeping and isn't engaged in traditional banking.

**Specified Insurance Company:** An insurance company, or its holding company, that issues or must pay under a cash value insurance contractor an annuity contract.

**Non-Financial Entity (NFE):** An entity that doesn't fall into one of the types of financial institutions (FIs). Under FATCA, non-US NFEs are called non-financial foreign entities (NFFE). A NFE will be Active or Passive.

**Active NFE:** A NFE that, in the last financial year, had less than 50% of assets held to produce passive income, and less than 50% of its gross income came from passive income. Specific types of Active NFEs include holding/treasury companies, start-up companies, entities in liquidation and bankruptcy, tax-exempt non-profit organisations, and other active NFEs.

**Passive NFE:** A NFE that is not an Active NFE. A NFE that, in the last financial year, had 50% or more of assets held to produce passive income, or 50% or more of its gross income came from passive income.

**Passive Income:** Income that includes interest, dividends, coupons, rent, or royalties that does not come from active participation in a business.

**Holding / treasury company:** A NFE whose primary business is to own shares in another company. Or the NFE enters investment, hedging, and financial transactions for members of its expanded affiliated group to manage price, currency, or interest rate risks for that group.

**Start-up company:** An NFE that is a new business that has been running for at least 24 months from first organisation. Or an NFE that is running a new line of business that has been running that new line of business for at least 24 months from board approval of the new line of business; where the entity must have qualified as an active NFE for the 24 months before the board approval. Excludes investment funds, private equity funds, or venture capital funds.

**Entity in liquidation or bankruptcy:** A NFE in liquidation or bankruptcy or a similar arrangement that hasn't engaged in business as a FI or passive NFE in the past five years.

**Tax exempt non-profit organisations:** A NFE exempt from income tax and run only for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes. The entity must not have any shareholders with a proprietary or beneficial interest.

**Other Active NFE:** Any other Active NFE that is not publicly traded and isn't a central bank, government, international entity, or wholly owned by one.

#### Terms in Section 3

**Retirement / Super Fund:** Funds that meet FATCA exemptions and is set up to provide pension, retirement, disability, or death benefits to investors.

# AUTOMATIC EXCHANGE OF INFORMATION FOR ENTITY SELF-CERTIFICATION

## TAX RESIDENCY AND FOREIGN TAX INFORMATION

**Non-Reporting IGA FFI:** An FFI located or set up in a Model 1 or Model 2 IGA jurisdiction, which is treated as a non-reporting FI under Annex II of the Model 1 IGA or Model 2 IGA.

**Non-Participating FFI:** An FFI that hasn't entered an agreement with the IRS, isn't deemed compliant, or isn't exempt.

**United States FI:** An FI incorporated or organised under the laws of the US.

**Territory FI:** An FI incorporated or organised under the laws of any US territory.

**Owner Documented FFI:** An FFI that provides documents to a specific withholding agent who reports to the IRS or national tax authority on its behalf. You must qualify to be an owner-documented FFI, and if you choose this status, you'll need to complete and return a W8 form obtainable from the IRS website at [www.irs/forms](http://www.irs/forms).

**Other FI / Certified Deemed Compliant FFI:** An FFI that doesn't have

to register with the IRS. If you choose this status, you'll need to complete and return a W8 form obtainable from the IRS website at [www.irs/forms](http://www.irs/forms).

**Reporting Model 1 FFI:** FFIs who report information on account holders to their local tax authority, which in turn provides the information to the IRS.

**Reporting Model 2 FFI:** FFIs who report information on account holders to the IRS directly, rather than through their local tax authority.

**Registered Deemed Compliant FFI:** An FFI that has registered with the IRS under FATCA.

**Participating FFI:** An FFI that has entered an agreement direct with the IRS to report information on account holders who are US tax residents.

**Trustee Documented Trust:** A trust set up under foreign laws (not US) that reports all information needed to be reported under an IGA to the local tax authority directly.

**Sponsored FFI:** An FFI which has a sponsoring entity that will act on its behalf and complete any necessary due diligence and reporting.

Terms in Section 4

**Fiscally Transparent Entity (FTE):** An entity in which all income flows through to its owners, with tax imposed directly on the owners.

Terms in Section 5

**Controlling Person:** A person who has 'control' over an entity includes any natural person who exercises effective control over the entity, such

as the entity's directors, senior managing officials, substantial shareholders, or equivalent. Controlling persons could include:

- Companies: shareholders with more than 25% ownership interest and directors
- Partnerships: the partners
- Incorporated societies and associations: the chair, treasurer, and secretary
- Trusts: settlors, trustees, protectors, beneficiaries (or classes) regardless of whether they exercise control over the trust's activities. Where anyone is an entity, you may also need to identify the controlling persons of that entity.