

TAX RESIDENCY AND FOREIGN TAX INFORMATION

ENTITY SELF-CERTIFICATION



Under New Zealand law, ANZ must collect a self-certification from you about your tax residency status. ANZ 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 it to ANZ if you are an entity with an ANZ account. Where two or more entities jointly hold an ANZ 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. For more information about why you need to complete this form, see www.anz.com/aeoi or www.ird.govt.nz/infoshare. You can also find a glossary at the end of this form.

SECTION 1. ENTITY ACCOUNT HOLDER DETAILS

Account holder

Primary nature of business

Country of incorporation, organisation or establishment

Customer number
(if known)

Registered office address, your principal place of business or other physical address. (Do not provide a PO Box or in-care-of address)

Address

City/town

Province/state

Postal code/zip code

Country

SECTION 2. ENTITY 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? The entity must meet all the necessary criteria for an Exempt entity if they select this option.

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 publicly-traded NFE:

B. Are you a financial institution (FI)?

Yes Select from list below **No** Go to question C

- ☐ Managed Investment Entity (of a participating CRS country):
Complete section 3 and 6
- ☐ Managed Investment Entity (of a non-participating CRS country):
Complete sections 3, 4, 5 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-Participating FFI
- ☐ United States FI (Please complete the Exempt from FATCA Reporting code in section 4)
- ☐ Territory FI
- ☐ 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

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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 country 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

AND If Reason Z, 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

Complete for Passive NFEs and Managed Investment Entities of non-participating countries.

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 (do not provide a PO Box or in-care-of address)

First name(s)

Surname

Date of birth

Address

City/town

Province/state

Postal code/zip code

Country

- This controlling person is only tax resident in New Zealand 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

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

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SECTION 5. CONTROLLING PERSONS TAX RESIDENCE (continued)

Controlling Person (if applicable)

First name(s)

Surname

Date of birth

D D

M M

Y Y Y Y

Residential address (do not provide a PO Box or in-care-of address)

Address

City/town

Province/state

Postal code/zip code

Country

☐ This controlling person is only tax resident in New Zealand 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"/> Z – 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"/> Z – 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"/> Z – Cannot obtain TIN (explain below)
AND If Reason Z, explanation for not being able to obtain TIN			

Number of additional controlling persons that have been included in the Additional Controlling Person(s) Self-certification form attached (if any).

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 ANZ 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 ANZ requests.

I/We will also contact ANZ as soon as possible if any information given changes.

Signature

Name (Please print first and last name)

Date

D D

M M

2 0 Y Y

Signature

Name (Please print first and last name)

Date

D D

M M

2 0 Y Y

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.

BANK USE ONLY

TAX RESIDENCY AND FOREIGN TAX INFORMATION

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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.

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 resident of countries other than New Zealand and report it and account information 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 and account information 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: An 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 depository institutions, custodial institutions, specified insurance companies, managed investment entities (which include trusts in certain circumstances) and other investment entities.
- Under FATCA, non-US FIs are called 'Foreign Financial Institutions' (FFIs).
- Entities may 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.

Managed Investment Entity (MIE):

An entity that:

- (i) in the past three financial years or if shorter, the period since the entity has been trading, earned more than 50% of its gross income from investing or trading in financial assets and
- (ii) is managed or controlled by another FI that has responsibility and power to make and carry out investment decisions for them.

For example, a trust may be a managed Investment Entity, if a trustee is a FI and that trustee invests or manages the trust's property without needing prior approval from other trustees.

Participating CRS country: A country that has an agreement to share specified tax information with other countries; participating CRS countries are published on a list that can be found on IRD's website at: www.ird.govt.nz/international/exchange/crs/aeoi-crs.

Non-Participating CRS country: A country that does not have an agreement to share specified tax information with other countries, and for which look-through to controlling person(s) is required.

Investment Entity: Primarily trades, invests, administers or manages financial assets (including individual and collective portfolios of financial assets) on behalf of its customers.

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 contract or an annuity contract.

Financial Assets: Includes shares, debt securities, commodities, and derivative financial instruments, e.g. interest rate swap or foreign currency forward contracts. Does not include a non-debt direct interest in real property.

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:

- has existed for less than 24 months
- isn't operating a business yet and has no prior operating history, and
- intends to operate a business other than that of FI or passive NFFE.

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.

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GLOSSARY OF TERMS WE USE IN THIS FORM: (continued)

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.

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 W-8 form obtainable from the IRS website at 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 W-8 form obtainable from the IRS website at 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.