



Entity Tax Residency Self-Certification

Form for Tax Residency and Foreign Tax Information under Common Reporting Standard/FATCA

Under New Zealand law, we are required to collect a self-certification from your entity about its Tax Residency status (and sometimes your entity's Controlling Persons), including before opening an account or in other situations. We may provide your entity's and Controlling Persons' 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 may be asked to complete this self-certification form and return it to the us. Or, an agent, like your solicitor, may ask you to complete this form and they'll provide it to us for you. Where two or more entities jointly hold an account, each entity must complete a separate self-certification.

If you're unsure how to complete this form or don't understand the consequences of providing incorrect information, please seek advice from a tax professional, lawyer, or other adviser before completing this form. For more information about why you need to complete this form, see Inland Revenue's 'Your obligations if you hold or control financial accounts' brochure (IR1033).

To assist you in completing this form you can also find a glossary at the end of this form.

Section 1: Entity Account Holder details

Full Legal Account Holder name			
Country of incorporation, organisation, or establishment			
Registration number (if applicable)			
NZ IRD number			
Registered office address, your principal place of business, or other physical address (Don't provide a PO Box or in-care-of address)	City/town		Province/state
	Postal code/zip code		Country

Section 2. Entity Account Holder type for tax purposes

Please provide the account holder's status by ticking one of the following boxes:

2.1 Does the entity meet the qualifying conditions under both the CRS and FATCA as any of the following entity types? (Please refer to glossary)

- A Non-Financial Entity (NFE) that is a Publicly-Traded Entity (Corporation)
- A NFE that is a corporation and a Related Entity of a Publicly-Traded Entity (Corporation)
- A NFE that is a Central Bank
- A NFE that is a Government Entity
- A NFE that is an International Organisation
- A NFE that is wholly owned by a Central Bank, Government Entity, or International Organisation.

Yes (complete **Section 5** only)

No (go to question **2.2**)



2.2 Does the entity meet the qualifying conditions as a Financial Institution under CRS or FATCA or both?

Please indicate the entity’s status for both CRS and FATCA separately below (Please refer to glossary).Where you are only able to select a Financial Institution status under either CRS or FATCA (but not both), make the selection and go to question 2.3. If the entity is not a Financial Institution under either CRS or FATCA, go to question 2.3. If the entity is a Financial Institution under both CRS and FATCA, go to Section 5.

CRS FI Status	FATCA FI Status	
Indicate the entity’s CRS FI status below: <input type="checkbox"/> Managed Investment Entity that is Tax Resident in or located in a Non-Participating CRS Jurisdiction (in addition to the instructions above, complete Section 3, Section 4 and Section 5) <input type="checkbox"/> Other Financial Institution type. These include: <ul style="list-style-type: none"> ▪ Managed Investment Entity that is not Tax Resident in or located in a Non-Participating CRS Jurisdiction ▪ Other Investment Entities ▪ Depository Institutions ▪ Custodial Institutions ▪ Specified Insurance Companies ▪ Non-Reporting FIs 	GIIN is available	
	<input type="checkbox"/> Reporting Model 1 FFI <input type="checkbox"/> Reporting Model 2 FFI <input type="checkbox"/> Registered Deemed Compliant FFI <input type="checkbox"/> Participating FFI <input type="checkbox"/> Trustee Documented Trust (provide Trustee’s GIIN) <input type="checkbox"/> Sponsored FFI	GIIN is not available
	GIIN	

2.3 Is the entity an Active Non-Financial Entity (Active NFE)?

- Yes (complete Section 3 and section 5 only)
- No (go to question 2.4)

2.4 Or, is the entity a Passive Non-Financial Entity (Passive NFE)?

- Yes (complete ALL Section 3, Section 4 and Section 5)

Certain guidance on Active NFE and Passive NFE is given in the Section 6: glossary. You can also refer to ird.govt.nz for further clarity. This information is not tax advice. If you’re unsure how to complete this form, or need more information or full definitions for any terms, please talk to your tax professional, lawyer, or other adviser.



SECTION 3: Entity Account Holder Tax Residence(s)

3.1 Is the entity Tax Resident in a country other than New Zealand? (Please see glossary)

- No (go to question 3.4) **OR**
- Yes, the entity is a Tax Resident of one or more countries other than New Zealand (list all these countries in the table below and go to question 3.2)

	Country of Tax Residence 1	Country of Tax Residence 2	Country of Tax Residence 3
Countries of Tax Residence (other than New Zealand)			
Tax Identification Number (TIN) (or country equivalent)			
OR Select reason if TIN is not provided	<input type="checkbox"/> Country doesn't issue TIN <input type="checkbox"/> Country has not issued a TIN to me <input type="checkbox"/> Country doesn't require collection of TIN under domestic law	<input type="checkbox"/> Country doesn't issue TIN <input type="checkbox"/> Country has not issued a TIN to me <input type="checkbox"/> Country doesn't require collection of TIN under domestic law	<input type="checkbox"/> Country doesn't issue TIN <input type="checkbox"/> Country has not issued a TIN to me <input type="checkbox"/> Country doesn't require collection of TIN under domestic law
If you selected 'Country has not issued a TIN to me' above, please give an explanation			

3.2 If you are a Tax Resident in the United States of America, do you meet the qualifying conditions to be treated as exempt from FATCA reporting (e.g. not a 'Specified US Person' as defined in the IGA)?

- Yes (go to question 3.3)
- No (go to question 3.3)

3.3 Do you meet the qualifying conditions to be treated as otherwise exempt from FATCA reporting (e.g. as an Exempt Beneficial Owner or as an Excepted NFFE)?

- Yes – please provide your FATCA status: (go to question 3.4)
- No (go to question 3.4)

3.4 Did you select 'Managed Investment Entity that is Tax Resident in or located in a Non-Participating CRS Jurisdiction' in question 2.2 or 'Passive NFE' in question 2.4 above?

- Yes (complete Section 4 and Section 5)
 - No (complete Section 5 only)



Section 4: Controlling Person(s) of the entity Account Holder

(only complete if the entity is a Passive NFE or a Managed Investment Entity that is Tax Resident in or located in a Non-Participating CRS Jurisdiction)

- Make sure all Controlling Persons of the entity are listed below (a Controlling Person must be a natural person).
- Every Controlling Person must complete an Controlling Person Tax Residency Self-Certification form. An appropriate Entity Representative may provide Controlling Persons Self-Certifications on their behalf.
- The 'Individual Tax Residency Self-Certification' forms for those Controlling Persons must be returned with this form.
- If the entity has more than 12 Controlling Persons, please capture in a separate list.

Full Name	Relationship to Entity (e.g. director, shareholder, partner, settlor, trustee, protector, beneficiary, director of company as Controlling Person/professional trustee)
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	



Section 5. Declaration and Consent

I/We declare that all the information supplied and all statements made in this Declaration are, to the best of my/our knowledge and belief, correct and complete. I/We authorise the Bank to make any enquiries it considers necessary for confirmation of the above. I/we are duly authorised to sign for the Account Holder in respect for all account(s) to which this form relates. I/We acknowledge that: the information contained in this form and information regarding the Account Holder and any account(s) may be reported to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information. I/We undertake to advise the bank within 20 days of any change in circumstances which affects the tax residency status of the Account Holder identified in this form or cause the information contained herein to become incorrect or incomplete (including any changes to the information on Controlling Persons identified in Section 4 such as (but not limited to), if the Account Holder is a Passive NFE trust, if a beneficiary has received a distribution from the trust or intends to exercise vested rights), and to provide the bank a suitably updated self-certification and Declaration and relevant documentation (as requested) within 30 days (or a lesser period as requested by the bank) of such change in circumstances. I/We certify that all statements made in this Declaration also extend to any information that I/we (or an authorised person on my/our behalf) may supply to bank, in whatever manner, subsequent to signing this form.

Please indicate the capacity in which you are signing the form (for example: Authorised Officer, Trustee).

	Authorised Entity Representative 1	Authorised Entity Representative 2	Authorised Entity Representative 3
Signature			
Name			
Capacity			
Date of signature			



Section 6: Glossary

This information is a summary of certain terms at a high level and is provided to help you complete this form. This information is not tax advice. If you're unsure how to complete this form, or need more information or full definitions for any terms, please talk to your tax professional, lawyer, or other adviser.

Financial Institution

Depository Institution, Custodial Institution, Specified Insurance Company or Investment Entity other than as set out for Active Non-Financial Entity (NFE). Apart from more obvious entities such as banks, this can also include nonbank deposit takers, collective investment entities, mutual funds, private equity funds, hedge funds, investment managers and advisors, and certain brokers and trusts (including some managed family trusts). For information on a managed investment entity in a Non-Participating Jurisdiction, please refer to ird.govt.nz and search for 'CRS'.

Active Non-Financial Entity (NFE)

A likely status for entities that derive the majority of their income, within a reporting year, through the course of an active trade or business (for example: retail or service-based businesses). For more information, please refer to ird.govt.nz and search for 'CRS'.

Passive Non-Financial Entity (NFE)

Main source of income is passive (for example: does your organisation have $\geq 50\%$ passive income AND/OR $\geq 50\%$ passive income generating assets (in the previous reporting period)). For more information, please refer to ird.govt.nz and search for 'CRS'.

Controlling Person

If the entity is a Passive NFE or a managed investment entity in a non Participating Jurisdiction, the Controlling Persons of the entity must be identified. For companies, partnerships, associations, bodies corporate and any other legal persons, Controlling Person(s) means: (i) the natural person(s) who ultimately has a controlling ownership interest (generally more than 25%) in the Entity; OR (ii) where no natural person(s) exercise control through ownership interest, the natural person(s) who exercise control of the Entity through other means; OR (iii) where no natural person(s) is identified as exercising control of the entity through other means, the natural person(s) who are senior managing official(s) of the entity. For trusts, Controlling Persons means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), trustee(s), protector(s) (if any), beneficiary(ies) or class(es) of beneficiaries must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust. However, a discretionary beneficiary (that does not otherwise control a trust) should be treated as a Controlling Person if they have received a distribution from the trust and a class beneficiary (that does not otherwise control a trust) should be treated as a Controlling Person if they have received a distribution from the trust or intends to exercise vested rights. The trust or trustee should inform the bank if they make a distribution to such a beneficiary or when a beneficiary intends to exercise rights. Where a person connected to the trust (for example, the settlor, trustee, protector (if any), beneficiary(ies)) is an entity then you must also identify who the Controlling Persons of that connected entity are. The bank may be required to report them as Controlling Persons of the trust. For legal arrangements similar to a trust, Controlling Persons means persons in equivalent or similar positions to persons connected to a trust. Exempt US Entity Under the Foreign Tax Compliance Act (FATCA), US Entities are Exempt US Entities if they do not meet the definition of Specified US Person in the IGA. For more information, please refer to ird.govt.nz and search for 'FATCA' or refer to the Intergovernmental Agreement (IGA) for the definitions.

You can find more information at <https://www.ird.govt.nz/>