TAX RESIDENCY AND FOREIGN TAX INFORMATION

ENTITY SELF-CERTIFICATION

Who needs to complete this form and why?

If you're a company, partnership, trust, or other entity, you'll need to complete this form under New Zealand law. If you hold a joint account, each account holder must complete a separate form.

New Zealand, and other countries around the world, have introduced laws that mean financial institutions must collect tax residency information about their customers to help protect against global tax evasion. If you don't complete this form, or don't provide complete or correct information, the results may be serious. Under New Zealand law, fines may apply and we may not be able to open accounts for you, or we may need to freeze or close your accounts.

For more information, see anz.com/aeoi, ird.govt.nz/international/exchange, or search for the IR1033 factsheet at ird.govt.nz

What do we do with your information?

We may need to give your information to Inland Revenue (even if you refuse, or don't complete some or all of this form). Inland Revenue may share your information with overseas tax authorities under international agreements.

If you're unsure how to complete this form, or what type of entity you are, please visit classic.ird.govt.nz/infoshare or talk to a tax professional, lawyer, or other adviser. We use some terms in this form that may be unfamiliar – the terms come from New Zealand law or overseas authorities. To help, we've explained some of those terms in the glossary – those explanations and others in this form are summaries only and aren't tax advice.

SECTION 1. YOUR DETAILS AS ACCOUNT HOLDER

Entity name

ANZ customer number
(if known)

Registered office address, your main 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

Nature of business:

Country of incorporation, organisation, or establishment:

TAX RESIDENCY AND FOREIGN TAX INFORMATION
ENTITY SELF-CERTIFICATION

SECTION 2. YOUR ENTITY TYPE FOR TAX PURPOSES

Identify your entity type by reading all the information below then select one and complete the relevant sections. There may be specific criteria at law for each entity type. By selecting one entity type you're confirming you meet all criteria for that relevant entity type.

Active Non-Financial Entity (Active NFE)

As an active NFE, in the last financial year (ended 31 March) both of the following apply:

- More than 50% of your gross income was business or trading income, like selling goods or services, rather than from passive income.
- More than 50% of your assets were held or used to produce trading or business income, rather than passive income.

You could also be an active NFE if you're a start-up company, a holding or treasury company, an entity in liquidation or bankruptcy, or a registered charity or tax exempt non-profit organisation.

☐ I'm an active NFE
Complete sections 3 & 6

Passive Non-Financial Entity (Passive NFE)

As a passive NFE, in the last financial year (ended 31 March) one or both of the following apply:

- 50% or more of your gross income was passive income, such as interest, dividends, coupons, rent, or royalties, rather than business or trading income.
- 50% or more of your assets were held or used to produce passive income.

☐ I'm a passive NFE
Complete sections 3, 4 & 6

Exempt Entity

If you're an exempt entity, you won't need to provide further tax residency information under tax laws. Ensure you meet all the criteria for an exempt entity and select an entity type below.

☐ 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

☐ Related non-financial entity of a publicly-traded entity
Write the name of the publicly-traded entity:

Complete section 6

Financial Institution

Financial institutions hold or invest cash and financial assets for others or themselves. You could also be a financial institution if another financial institution manages or controls you and can make and carry out investment decisions for you, for example where a trustee of a trust is a financial institution.

Select which type of financial institution you are below.

For participating CRS countries, search 'AEOI participating jurisdictions' on ird.govt.nz

☐ Managed Investment Entity (MIE) that is a resident of a non-participating CRS country

Complete sections 3, 4, 5 & 6

☐ Managed Investment Entity (MIE) that is a resident of a participating CRS country

☐ Investment entity – other type

☐ Depository institution

☐ Custodial institution

☐ Specified insurance company

☐ Non-reporting financial institution or retirement fund

Complete sections 5 & 6

SECTION 3. YOUR TAX RESIDENCE DETAILS

Only complete this section if you're an active or passive NFE, or a Managed Investment Entity (MIE) that is a resident in a non-participating CRS country.

Tick one option that applies to you:

☐ Entity is a tax resident in New Zealand only

☐ Entity has no residence for tax purposes

If no residence for tax purposes, write the country you're managed from or where your main or registered office is:

Passive NFE, or MIE that is a resident of a non-participating country? Go to section 4

Active NFE? Go to section 6

☐ Entity is a tax resident in one or more countries other than New Zealand

Complete the table on the following page

TAX RESIDENCY AND FOREIGN TAX INFORMATION
ENTITY SELF-CERTIFICATION

SECTION 3. YOUR TAX RESIDENCE DETAILS (continued)

If you have selected that the entity is a tax resident in countries other than New Zealand, list them along with your Tax Identification Number (TIN) in the table below.

If you're unable to provide a TIN for any country, select a reason using the list below and tick the relevant box in the table below.

A: TINs are not issued by this country

B: This country does not require the entity to provide its TIN

C: The entity has applied for a TIN and will inform you immediately upon receipt

Q: This country has not issued a TIN to the entity

	Country of tax residence	TIN	If no TIN provided, tick reason A, B, C, or Q
1.			☐ A ☐ B ☐ C ☐ Q
2.			☐ A ☐ B ☐ C ☐ Q
3.			☐ A ☐ B ☐ C ☐ Q

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 write this code here:

Need help working out what your TIN is? It's a combination of letters or numbers issued by tax authorities or other agencies and used to identify you for tax purposes in your country of tax residence. For what this may mean in your country search 'TIN' on oecd.org

Passive NFE, or MIE that is a resident of a non-participating country? Go to section 4

Active NFE? Go to section 6

SECTION 4. YOUR CONTROLLING PERSON INFORMATION

Only complete this section if you're a passive NFE, or an MIE that is a resident of a non-participating CRS country.

Each controlling person must provide their tax residency information under New Zealand law. A controlling person is someone who has effective control, or is deemed to have effective control, over an entity. Some examples may include:

Companies – the directors, and any shareholders with more than a 25% ownership interest

Partnerships – the partners

Incorporated societies – the chair, treasurer, and secretary

Trusts – the settlors, trustees, protectors, beneficiaries, and classes of beneficiaries, even if those people don't exercise control over the trust's activities.

Write the name of each controlling person below. If there are more than eight, write them on a separate sheet of paper and attach it to this form.

	Full name	(bank use only)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		

Unless already provided, each controlling person listed must complete a 'Tax Residency and Foreign Tax Information – Individual Self-Certification' form, available at anz.com/aeoi

If you have the controlling person's authority, and all information needed, you can fill that form out for them.

If any controlling person is a child, a parent or guardian with authority for the child needs to complete and sign the form.

If any controlling person is another entity, each controlling person of that entity must complete a form too. For example, if a company is a shareholder or trustee of your entity, you'll need each controlling person of that company to complete and sign a form.

Please check you've identified and listed every controlling person above and they have given us a declaration about their tax residency. If any controlling person is missing, or we don't get their signed form, we may not be able to open accounts for you, or may freeze or close your accounts.

Passive NFE? Go to section 6

MIE that is a resident of a non-participating country? Go to section 5

TAX RESIDENCY AND FOREIGN TAX INFORMATION
ENTITY SELF-CERTIFICATION

SECTION 5. YOUR FINANCIAL INSTITUTION FATCA STATUS

Only complete this section if you're a financial institution.

You'll need to tell us what your status is for FATCA purposes. We've grouped the status types into two categories — where a Global Intermediary Identification Number (GIIN) isn't available, and where a GIIN is available and you must provide it. By selecting one of the types below, you're confirming you meet all of the requirements or conditions for that status under FATCA.

GIIN not available

- ☐ Retirement / super fund
- ☐ Non-reporting IGA foreign financial institution
- ☐ Non-participating foreign financial institution
- ☐ Territory financial institution
- ☐ United States financial institution
- ☐ Owner documented foreign financial institution
  Provide a W-8 form – find this at irs.gov/forms
- ☐ Other financial institution or certified deemed compliant foreign financial institution, where a GIIN isn't available – provide your FATCA status below:

GIIN required

- ☐ Reporting model 1 foreign financial institution
- ☐ Reporting model 2 foreign financial institution
- ☐ Registered deemed compliant foreign financial institution
- ☐ Participating foreign financial institution
- ☐ Trustee documented trust
- ☐ Sponsored foreign financial institution

If you ticked any of the status types above, list your GIIN here:

OR:

- ☐ Applied for GIIN and will provide it later

SECTION 6. YOUR DECLARATION

As account holder, you confirm and declare:

- You have authority to provide the information in this form and the information is true and complete.
- You understand that if you don't give information, or give false information, it could be serious under New Zealand law.
- You'll provide any extra information we need about you and your tax residency status, or about the tax residency status of any controlling person, if asked.
- You'll contact us if any of the information you've given in this form changes.
- The person who completes this form and signs this declaration for you has the authority to do so, and you'll provide evidence, if asked, of their authority.

Name (print first and last name)

Date D D M M 2 0 Y Y

Signature

Name (print first and last name)

Date D D M M 2 0 Y Y

Signature

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. For more information about how we can collect, use, and disclose information about you, including from this form, please see our Privacy Statement at anz.co.nz

BANK USE ONLY

TAX RESIDENCY AND FOREIGN TAX INFORMATION
ENTITY SELF-CERTIFICATION

GLOSSARY OF TERMS WE USE IN THIS FORM

This information is a general summary to help you understand some of the terms used in this form. The information is not tax advice and you shouldn't rely on this information alone to classify your entity type. If you're unsure how to classify your entity, please talk to your tax adviser, lawyer, or other adviser. You can also find explanations of terms at ird.govt.nz/international/exchange

Account holder: You're an entity who holds, or will hold, an ANZ account. Unless you are an FI, if you hold an account for someone else, for example as agent, custodian, nominee or intermediary, that other person or entity will be the account holder.

Active Non-Financial Entity (Active NFE): In the last financial year (ended 31 March) both of the following apply:

- More than 50% of your gross income was trading or business income, like selling goods and services, rather than from passive income.
- More than 50% of your assets were held or used to produce that trading or business income.

You could also be an active NFE if you're a start-up company, a holding or treasury company, an entity in liquidation of bankruptcy, or a registered charity or tax exempt non-profit organisation.

You won't be an active NFE if you fall within a type of FI or exempt entity.

Central bank: You provide financial and banking services to a country's government, including issuing currency.

Controlling person: You may need professional help to identify each controlling person as the law is complex. But essentially, a controlling person is someone who has effective control, or is deemed to have effective control, over an entity. Some examples may include:

- **Companies** – the directors, and any shareholders with more than a 25% ownership interest
- **Partnerships** – the partners
- **Incorporated societies** – the chair, treasurer, and secretary
- **Trusts** – the settlors, trustees, protectors, beneficiaries, and classes of beneficiaries, even if those people don't exercise control over the trust's activities.

Country of tax residence: You're generally a tax resident in the country in which you were incorporated or are managed. Countries have special tax residency rules for trusts, often based on where the trustees are a tax resident.

Common Reporting Standard (CRS): CRS is a set of rules 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, we need to comply with CRS by collecting tax residency information about our customers if they're a tax resident of countries other than New Zealand.

Custodial institution: As a substantial part of your business, you hold securities like shares for your customers for safekeeping, whether physically or electronically. To be a substantial part of your business, you must earn 20% or more of your gross income from holding those securities for customers within a three year period (ended 31 December).

Depository institution: You accept deposits of money in the ordinary course of a banking or similar business.

Entity in liquidation or bankruptcy: You're in liquidation or bankruptcy (or a similar arrangement) including because you're unable to pay your debts and you haven't engaged in business as a financial institution in the last five years.

FATCA: FATCA is the United States (US) Foreign Account Tax Compliance Act. Under New Zealand law, we need to comply with FATCA by collecting tax residency information about US citizens and tax residents.

Financial assets: Includes shares, debt securities like bonds, commodities like gold or oil, and derivatives like interest rate swaps or foreign currency forward contracts. Financial assets don't include directly owning land.

Financial Institution (FI): You're a custodial institution, depository institution, specified insurance company, investment entity, or managed investment entity. See explanations of each of these types of FI in this glossary.

Foreign Financial Institution (FFI): You're an FI that isn't set up or organised under US laws.

Global Intermediary Identification Number (GIIN): A GIIN is a 19-character code issued by the US Internal Revenue Service (IRS) for FFIs registered with them for FATCA.

Government entity: You're part of, wholly owned or controlled by, a country's government.

Holding or treasury company: You're not an investment fund and your main business is to:

- own shares in another company, or
- enter investment, hedging, and financial transactions to manage price, currency, or interest rate risks for a group of companies you're related to.

You must not be, or represent yourself as, an investment fund. And, the companies you own shares in, or enter transactions for, must not be FIs.

Inter-Governmental Agreement (IGA): An agreement between two or more countries.

International organisation: You're a government organisation or Non-Government Organisation (NGO) that is made up mainly of governments, set up and governed under international law, where any income earned doesn't pass to the benefit of private persons.

Investment entity: You mainly trade, invest, and manage financial assets for your customers, including for individuals or groups.

Managed Investment Entity (MIE): You:

- are managed or controlled by another FI that can make and carry out investment decisions for you, and
- earned 50% or more of your gross income by investing or trading in financial assets in the last three financial years.

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

As an MIE, you'll be from a CRS participating country or a non-participating country, and this sets what information we must collect about you.

For a list of participating CRS countries search 'AEOI participating jurisdictions' on ird.govt.nz

Non-participating FFI: You:

- haven't entered an agreement with the US IRS, or
- aren't deemed to be compliant or exempt.

Non-reporting IGA FFI: You're:

- located or set up in a country that signed a model 1 or model 2 IGA with the US, and treated as a non-reporting FI under Annex II of that IGA.

GLOSSARY OF TERMS WE USE IN THIS FORM (continued)

Other FI or certified deemed compliant FFI: You don't have to register with the US IRS and have not been issued a GIIN.

Owner documented FFI: You're an investment entity and you've entered an agreement with a specific withholding agent who reports your information to the US IRS or to a national tax authority for you. Other criteria apply to this entity type, including that you're not owned by or part of a group that includes non-US depository institutions, custodial Institutions, or specified insurance companies. We suggest seeking advice before selecting this status.

Participating FFI: You've entered an agreement directly with the US IRS to report information and complete other tasks on account holders that are US citizens or tax residents.

Passive income: Income that includes interest, dividends, coupons, rent, or royalties that doesn't come from active participation in a business.

Passive NFE: In the last financial year (ended 31 March), one or both of the following apply:

- 50% or more of your gross income was passive income, from interest, dividends, coupons, rent, or royalties rather than business or trading income.
- 50% or more of your assets were held or used to produce passive income.

You won't be a passive NFE if you fall within one of the types of FI or exempt entity.

Publicly-traded entity: You have securities, like shares, that people regularly and freely trade on an established stock exchange or other securities market.

Publicly traded non-financial entity: You're not an FI and you have securities, like shares, that people regularly and freely trade on an established stock exchange or other securities market.

Registered deemed compliant FFI: You're an FI and you've registered with the US IRS, declaring your status for FATCA purposes.

Related entity: You're related to another entity if you control the other entity, it controls you, or you're both under common control. Control means more than 50% of the vote and value of an entity.

Reporting model 1 or 2 FFI: You're an FFI in a country that signed a reporting model 1 or 2 IGA, which means you must report information to:

- local tax authorities under a reporting model 1 IGA, or
- the US IRS under a reporting model 2 IGA.

Find which countries signed a model 1 or model 2 IGA at treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx

Retirement/super fund: You meet FATCA exemptions and you're set up to provide pension, retirement, disability, or death benefits to investors.

Specified insurance company: You're an insurance company, or a holding company for one, and you issue or must pay people under a cash value insurance contract or an annuity contract.

Sponsored FFI: You have a sponsoring FI entity that acts for you and completes all necessary FATCA due diligence and reporting for you.

Start-up company: You've existed for less than 24 months and aren't running a business yet (so have no operating history), and won't run a business as an FI or a passive NFE.

Tax-exempt non-profit organisation: You don't pay income tax and are run only for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes. You only distribute or apply income or assets for those charitable purposes (or to buy goods or services generally). You also don't have shareholders who have an ownership or beneficial interest.

Territory FI: You're an FI set up or organised under the laws of any US territory.

Tax Identification Number (TIN): A TIN or equivalent is a combination of letters or numbers issued by tax authorities or other agencies and used to identify you for tax purposes in your country of tax residence.

Trustee documented trust: You're an FI trust, you weren't set up under US laws, and the trustee completes all necessary FATCA due diligence and reporting for you.

US FI: You are an FI set up or organised under US laws.

Wholly owned entity: You're a branch or a wholly owned subsidiary of another entity.