



## Tax residency self-certification information

Please read the following information before completing the "Country/Jurisdiction(s) of Tax Residence" details on page 1.

### Why do you need to provide this information?

The Tax Administration Act 1994 supports the implementation of the Common Reporting Standard (CRS) and the Foreign Account Tax Compliance Act (FATCA) in New Zealand. CRS and FATCA require certain New Zealand Financial Institutions to collect and report particular information about an Account Holder's tax residence.

### What is tax residence?

Each country/jurisdiction has its own rules to define tax residence. Generally your jurisdiction of tax residence is the country where you have a permanent place of abode. Special circumstances may cause you to be tax resident elsewhere or tax resident in more than one country at the same time. If you are a citizen of the United States (US) or a Green Card holder, you must indicate that you are a US tax resident on this form. If your tax residence is located outside of New Zealand, we may be legally obliged to pass on the information in this form and other information with respect to your financial accounts to the IRD. The IRD may then exchange this information with tax authorities of another country/jurisdiction. If you are unsure about your tax residence, please contact your tax advisor. Alternatively you can check the OECD website, which includes tax residence information for a number of countries or the Inland Revenue website for further information on NZ tax residence.

Please note that as a Financial Institution, we are not allowed to give tax advice.

### What is a taxpayer identification number (TIN) or functional equivalent?

A TIN or equivalent is a unique combination of letters or numbers assigned by a country/jurisdiction to an individual and used to identify the individual for the purposes of administering the tax laws of such country/jurisdiction. In New Zealand the TIN is equivalent to the IRD number. Other examples of a TIN or its equivalent for an individual include a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

### Completing the tax residence table

In this table, please list all applicable country/jurisdiction(s) where you (as the key individual) are a tax resident, including New Zealand. For each country/jurisdiction, except New Zealand, you will need to provide a taxpayer identification number (TIN) or equivalent.

If a TIN is not available for that country/jurisdiction, use the appropriate reason A, B or C. See below for details on each reason.

**Reason A:** The country/jurisdiction where the key individual is tax resident does not issue a TIN to its residents

**Reason B:** The key individual has not been issued a TIN by his/her country/jurisdiction of tax residence (please include an explanation as to why a TIN was not issued to the key individual in the "Explanation for Reason B" column for the corresponding entry number)

**Reason C:** The domestic law of the country/jurisdiction where the key individual is tax resident does not require the collection of a TIN.

### Additional information

Based on the information you provide us, we may contact you for further information.