



Tax Residency Self-Certification Form – Organisation

Why this form is important.

In New Zealand, all financial institutions are required to identify and report foreign tax residents to NZ Inland Revenue. This information may be shared with the Tax Authority of each relevant country if New Zealand has an agreement with that country. See Glossary for defined terms used in this form.

Tick where applicable. Please use pen and write in English using BLOCK LETTERS.

Westpac use only

CRS No _____

System ID _____

A. Company/ Organisation details

Organisation name _____

Country of incorporation of organisation _____

Registration number (i.e., NZBN or equivalent) _____

Address/Registered office NUMBER & STREET _____

SUBURB _____

TOWN/CITY/COUNTRY _____

POSTCODE _____

Postal address (if different from above) NUMBER & STREET/BOX NUMBER _____

SUBURB _____

TOWN/CITY/COUNTRY/POSTCODE _____

B. Entity type

1. Is the Organisation one of the following entity types? (See Glossary for definitions of below entity types)

- A listed company or subsidiary where stock is traded on one or more established securities markets
- A Government Entity
- An International Organization
- A Central Bank.

Yes – Go to section F.

No – Go to question 2.

2. Is the organisation a US Entity?

Yes – Go to question 2a.

No – Go to question 3.

2a. Is the organisation an exempt US Entity for the purpose of FATCA?

Yes – Go to question 3.

No – Go to question 3.

*FATCA requires all US entities to report their income to Internal Revenue Service (IRS) if the entity matches the definition of a **Specified US Person**. If the entity does not match the definition, it is exempt from reporting its income. To determine whether your entity is exempt as a **Specified US Person** visit www.ird.govt.nz and search 'FATCA'.

3. Is the organisation a Financial Institution?

Yes – If applicable, provide GIIN below, then go to question 4.

No – Go to section C.

Examples of Financial Institutions:

- Custodial Institutions
- Specified Insurance Companies
- Depository Institutions
- Managed Investment Entity.

*If a Financial Institution, provide the Global Identification Intermediary Number (GIIN) issued by US Internal Revenue Service (IRS).

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4. Is the organisation an investment entity managed by another Financial Institution? (See Glossary for meaning)

Yes – Go to question 5.

No – Go to section F.

5. Do all your countries of tax residence participate in the OECD automatic exchange of information regime?

*To check if your country participates in the OECD exchange of information refer to

oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/

Yes – Go to section F.

No – Go to section E.

C. Declaration for tax residency

1. **Is the Organisation a tax resident in a country other than New Zealand?**

- Yes – Complete question 2 below. No – Go to section D.

2. **List all countries other than New Zealand in which the Organisation is a tax resident and provide the Tax Identification Number (TIN) for each country.**

*If the organisation is a US Entity, please provide a US Employer Identification Number (EIN).

Country	Tax Identification Number (TIN)	If no TIN provided, select reason A, B or C A. This country does not issue a TIN. B. This country has not issued a TIN to Entity. C. This country does not require disclosure of a TIN.
1.		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C
2.		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C
3.		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C

D. Primary Business activity

Does the Entity conduct Active or Passive Business?

Passive – Go to section E.

A **Passive** business is when 50% or more of the Entity’s total gross income for the preceding year is passive income **and/or** 50% or more assets held for the preceding year produced that passive income.

Passive income is generally income that is not derived from the conduct of Active business activity. Examples of passive income are (but not limited to): income primarily generated from investment sources such as interest, dividends and rent collected (other than in the conduct of Active business).

Active – Go to section F.

An **Active** business is where the entity earns 50% or more of its total gross income from trading activities **and** 50% or more of the entity’s assets produce or are held for producing that trading income.

E. Beneficial Owner

What is a **Beneficial Owner** (also known as a Controlling Person)?

“**Beneficial Owner** or **Controlling Person**” means:

- The natural person(s) who ultimately has a controlling ownership interest (generally more than 25%) in the Entity; **or**
- Where no natural person(s) exercise control through ownership interest, the individual person(s) who exercise control of the Entity through other means; **or**
- 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.

The rules for trusts and similar arrangements are different – see details below.

- For a **Company** – all Shareholders with more than 25% ownership interest or, if no such shareholder exists the Director(s), CEO.
- For a **Trust** – a Beneficial Owner means the settlor(s), the trustee(s), protector(s), non-discretionary beneficiaries (regardless of whether or not any of them exercises control over the activities of the trust), and other individual(s) exercising effective control over the trust. Where such person is an entity, identify the Beneficial Owners of that entity as Beneficial Owners of the trust.
- For all **Partnerships** – list all Partners
- For an **Incorporated Association** or **Registered Co-op** i.e. **Sport** or **Social Clubs** - President/Chair Person, Treasurer and Secretary.

If your organisation, or a related party to your organisation, is another type of legal arrangement (such as a partnership or incorporated society), you will need to provide details of the individuals who hold equivalent or similar positions to those described above.

Complete the following section for each applicable **Beneficial Owner**.

Beneficial Owner 1

Name FULL NAME

Date of birth DD / MM / YYYY

Address (Physical address is required. PO Box, 'Care of' or temporary address is not allowed)

UNIT/STREET NUMBER STREET NAME/TYPE

SUBURB

TOWN/CITY/COUNTRY

Role(s) in organisation

1. Is the Beneficial Owner a US citizen*? Yes No

*If you were born in the US or have acquired US citizenship then you are a US citizen and therefore a tax resident of the US, tick 'Yes' for Question 2.

2. Is the Beneficial Owner a tax resident in a country other than New Zealand? Yes - Complete question 3 below. No**3. List all countries other than New Zealand for which the Beneficial Owner is a tax resident and provide the Tax Identification Number (TIN) for each country.**

*If the Beneficial Owner is a US citizen or US tax resident, the TIN section must be completed with their Social Security Number (SSN) issued by the US Social Security Administration or Individual Tax Identification Number (ITIN) issued by the US Internal Revenue Service.

Country	Tax Identification Number (TIN)	If no TIN provided, select reason A, B or C A. This country does not issue a TIN. B. This country has not issued a TIN to me. C. This country does not require disclosure of a TIN.
1.		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C
2.		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C

Beneficial Owner 2

Name FULL NAME

Date of birth DD / MM / YYYY

Address (Physical address is required. PO Box, 'Care of' or temporary address is not allowed)

UNIT/STREET NUMBER STREET NAME/TYPE

SUBURB

TOWN/CITY/COUNTRY

Role(s) in organisation

1. Is the Beneficial Owner a US citizen*? Yes No

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2.		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C

Beneficial Owner 3Name FULL NAMEDate of birth DD / MM / YYYY

Address (Physical address is required. PO Box, 'Care of' or temporary address is not allowed)

UNIT/STREET NUMBER STREET NAME/TYPESUBURBTOWN/CITY/COUNTRY

Role(s) in organisation

1. Is the Beneficial Owner a US citizen*? Yes No

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2.		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C

Beneficial Owner 4Name FULL NAMEDate of birth DD / MM / YYYY

Address (Physical address is required. PO Box, 'Care of' or temporary address is not allowed)

UNIT/STREET NUMBER STREET NAME/TYPESUBURBTOWN/CITY/COUNTRY

Role(s) in organisation

1. Is the Beneficial Owner a US citizen*? Yes No

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1.		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C
2.		<input type="radio"/> A <input type="radio"/> B <input type="radio"/> C

F. Declaration**I declare the following:**

- The information I have provided in this form is true and correct, and I understand the selections that I have made and how they apply to the Entity
- I acknowledge that I have an obligation to promptly notify Westpac of a change in circumstances that would affect the tax residency information provided (including in respect of Controlling Persons)
- If applicable, I acknowledge that I have an obligation to promptly notify Westpac when a distribution is made to a discretionary or class beneficiary, or when such beneficiary intends to exercise vested rights
- Confirm I have the authority to sign this form on behalf of the organisation and the Controlling Persons, and I am authorised to provide the personal information (including in respect of the Controlling Persons) included in this form.

Who do I contact about a change of circumstance?

Contact Foreign Tax Operations (see contact details below). You may be required to complete this form again depending on your circumstances if they have changed.

This form must be signed by an appropriate Entity Representative which may include an authorised officer or director of a company, or a partner of a partnership, a Trustee of a trust, an executor of an estate, or an authorised representative (verified and held by us) to act on behalf of the Entity account holder.

Signature of Authorised Entity Representative

Print full name

Date DD / MM / YYYY

Signature

Contact number

Role/Function

Note: We cannot open your account until the form has been completed (including all requested TINs) and returned to Westpac.

G. Return form**Post to:**

Westpac Foreign Tax Operations
PO Box 934
Shortland Street
Auckland 1140
New Zealand.

H. Glossary

Entity – the term ‘Entity’ means a legal person or a legal arrangement such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. natural person).

Natural Person – a natural person is a human being.

Entity types:

Corporation of Stock Exchange: a registered company that operates on the stock exchange markets.

Government Entity – wholly owned or controlled by a country’s government.

An International Organisation: any International Organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation):

(1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the country; and (3) the income of which does not inure to the benefit of private persons.

Central Bank: responsible for implementing monetary policy, managing the currency of a country(s) and controlling money supply. An example of a central bank is the Reserve Bank of New Zealand.

New Zealand Business Number (NZBN): A NZBN is a globally unique identifier number registered to your business.

Employer Identification Number (EIN): A EIN is a unique identifier number to identify a business entity in the United States and is issued by Internal Revenue Service (IRS). An EIN is used for the purposes of reporting taxes.

Global Intermediary Identification Number (GIIN): a unique number issued by the US Internal Revenue Service to a Financial Institution when registered with the Internal Revenue Service (IRS). A GINN number is issued for the purpose of FATCA compliance.

Tax Identification Number (TIN): A TIN is a unique identifier number assigned by a country to an Individual or Entity and used to identify the Individual or Entity for the purposes of administering tax laws. The word TIN is an international term, however countries may identify a TIN under a different name.

Social Security Number (SSN): Issued by the US Social Security Administration to track individuals for tax purposes.

Individual Tax Identification Number (ITIN): Issued by the US Internal Revenue Service. This may be an alternative tax number if you do not qualify for a Social Security Number (SSN).

Financial Institution: The term Financial Institution includes the following types of institutions:

- **Custodial Institution:** holds financial assets for the account of others as a substantial portion of its business;
- **Depository Institution:** accepts deposits in the ordinary course of a banking or similar business;
- **Investment Entity:** (a) an entity that primarily engages in the business of trading in financial instruments, managing

portfolios or otherwise administering or managing financial assets or money on behalf of others; or (b) an entity whose income is primarily attributable to investing or trading in financial assets if the entity is managed by another Financial Institution;

- **Specified Insurance Company:** conducts an insurance business that issues or is obliged to make payment with respect to annuity contracts or cash value insurance contracts.

Examples include: Banks, certain broker-dealers, custodial institutions, hedge funds, mutual funds, superannuation funds, private equity firms and certain solicitor trust accounts.

OECD: The Organisation for Economic Co-operation and Development is a Global Exchange of Tax Information to combat tax evasion on a global scale. It involves the automatic exchange of financial account information between participating countries. A list of participating countries can be found on the OECD website oecd.org

Investment entity managed by another Financial Institution: “An Entity” is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity for activities or operations performed by the ‘Investment Entity’. An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

US Citizen: An individual will be a US citizen if they were born in the US or have acquired US citizenship, unless they have formally renounced their US citizenship.

US persons include:

- US citizens, including those residents outside the United States
- US permanent residents, including green card holders
- People born outside the US with a US parent
- US tax residents
- Certain persons who spend a considerable number of days in the US each year
- Corporations, estates and trusts, and other entities controlled by US persons.

US Entity: An entity is a US Entity if it is established under the laws of the US. A trust is considered a US Entity if it can be administered under the laws of the US and has any US persons with authority to control decisions concerning the trust.

If you are unsure or require further information about what any term means, or how they apply to you, refer to the IRD website (ird.govt.nz) or consult a tax advisor.

Privacy statement: By completing this **Tax Residency Self-Certification Form – Organisation**, I acknowledge and agree that I am permitting Westpac to collect, store, use and share my personal information in accordance with Westpac’s Privacy Policy (at westpac.co.nz/privacy or at any of Westpac’s branches). This information will be used only for the purposes of the Common Reporting Standard/Foreign Account Tax Compliance Act (Tax Administration Act 1994). I have the right to access and correct this information subject to the provisions of the Privacy Act 2020.