



Organisation Customer Foreign Tax Information

In New Zealand financial institutions are required to identify and report United States (US) and other foreign tax residents to the NZ Inland Revenue Department (NZ IRD) for sharing with the relevant foreign tax offices.

For tax advice or advice on how to complete this form, please contact a qualified tax professional.

See Glossary for defined terms used in this form.

A. Company/ Organisation Details

Full name _____

Country of incorporation or organisation _____

Registration number (if any) _____

Address/Registered office NUMBER & STREET _____

SUBURB _____ TOWN/CITY _____

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

SUBURB _____ TOWN/CITY _____

B. Entity Type and Foreign Tax Residency

1. Are you one of the following entity types?

- i. A corporation the stock of which is regularly traded on one or more established securities markets
- ii. A Government Entity
- iii. An International Organisation
- iv. A Central Bank.

Yes - Go to to Section D No - Go to question 2

2. Are you a Financial Institution?

Yes - Go to question 2.1 No - Go to question 3

2.1. Are you a Passive Investment Entity? i.e:

- Is your gross income primarily attributable to investing, re-investing or trading in financial assets; and
- Are you managed by another Financial Institution; and
- resident in a jurisdiction that is not participating in the OECD Automatic Exchange of Information regime?

Yes - Go to question 2.2 No - Go to question 2.2

2.2. Are you a US Financial Institution?

Yes - Complete question 3.1, then go to Section D No - Go to Section D

3. Are you a US Entity?

Yes - Complete question 3.1, then go to question 4 No - Go to question 4

3.1. Specify the US Employer Identification Number (EIN) for the entity

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The EIN is the US Tax Identification Number (TIN) for the US Entity and is issued by the US IRS.

I am exempt from FATCA reporting

You do not need to specify your EIN/TIN if you are an exempt from FATCA reporting. US Entities that may be exempt include:

- US banks
- US registered financial instrument dealers
- Listed and regularly traded US corporations
- Certain US retirement plans

4. Are you tax resident in a country other than New Zealand?

Yes - Complete the below then go to Section C No - Go to Section C

Country	TIN	Reason if no TIN
		<input type="radio"/> TIN not issued by this country
		<input type="radio"/> Country has not issued a TIN to me
		<input type="radio"/> TIN not issued by this country
		<input type="radio"/> Country has not issued a TIN to me

C. Controlling Persons

1. Does the Entity conduct Active or Passive Business?

Active Passive - In each case go to question 2.

2. Are there any Controlling Persons that are US citizens or tax residents, or tax resident in any other foreign jurisdiction?

Yes - Complete question 3 then go to Section D No - Go to Section D

3. Complete the following section for each applicable Controlling Person.

If you are a US citizen or tax resident, the TIN section must be completed with your social security number (SSN) issued by the US Social Security Administration or individual tax identification number (ITIN) issued by the US IRS.

C. Controlling Persons
continued

Controlling Person 1

Name _____ Date of birth DD / MM / YYYY

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

NUMBER & STREET _____ SUBURB _____ TOWN/CITY _____

Role(s) in organisation _____ Are you a US citizen? Yes No

Countries of Tax Residency and TIN*

Please list all countries other than New Zealand in which you are a tax resident and provide the Tax Information Number (TIN) for each country.

Country	TIN	Reason if no TIN
		<input type="radio"/> TIN not issued by this country
		<input type="radio"/> Country has not issued a TIN to me (e.g. I am under age)
		<input type="radio"/> TIN not issued by this country
		<input type="radio"/> Country has not issued a TIN to me (e.g. I am under age)

Controlling Person 2

Name _____ Date of birth DD / MM / YYYY

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

NUMBER & STREET _____ SUBURB _____ TOWN/CITY _____

Role(s) in organisation _____ Are you a US citizen? Yes No

Countries of Tax Residency and TIN*

Please list all countries other than New Zealand in which you are a tax resident and provide the Tax Information Number (TIN) for each country.

Country	TIN	Reason if no TIN
		<input type="radio"/> TIN not issued by this country
		<input type="radio"/> Country has not issued a TIN to me (e.g. I am under age)
		<input type="radio"/> TIN not issued by this country
		<input type="radio"/> Country has not issued a TIN to me (e.g. I am under age)

D. Declaration

I declare the following

- The information I have provided in this form is true and correct, and I understand that 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 the 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 that 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 circumstances?

Contact Foreign Tax Operations (contact details below). We may require you to complete this form again (depending on your circumstances).

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

This form must be signed by an appropriate Entity Representative which may include an authorised officer or director of a company, or 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

Signature _____ Date DD / MM / YYYY

FIRST _____ MIDDLE _____ LAST _____

Role / Function _____ Contact Number _____

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

E. Glossary

Active: 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.

An Active business also includes (but not limited to):

- Listed and regularly trading company
- Holding company
- Government entity, International Organisation or Central Bank;
- Start-up Company;
- Hedge financing centre;
- Tax exempt charitable organisation.

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.

Controlling Person: Any individual who exercises control over the entity (whether directly or indirectly through one or more other entities) with ownership interest greater than 25% and if there is no ownership interest, the individual(s) exercising control through other means. Where no such individual exists, the 'Controlling Person' will be the entity's Directors or Senior Managing Official(s). The rules for trusts and similar arrangements are different - see further below.

A 'Controlling Person' includes:

- For a company - Shareholders with more than 25% ownership interest or, if no such shareholder exists Director(s)
- For a trust - Settlor(s), 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, also identify the Controlling Persons of that entity as Controlling Persons of the trust.
- For a partnership - Partners
- For an incorporated association or registered co-op - Chair, Treasurer and/or 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.

Passive: 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 of assets held for the preceding year produced that passive income.

Passive income is generally income that is not derived from the conduct of an 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 an Active business).

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 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 your tax advisor. Please see oecd.org for details of participating jurisdictions.