



Foreign Tax Residency Form - Entity

Form purpose

In New Zealand, financial institutions are required to identify and report customers that are tax resident in foreign jurisdictions to the NZ Inland Revenue Department (NZ IRD). This information will be shared with the relevant competent Tax Authority of each country with which New Zealand has an agreement.

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

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

Westpac use only

CRS No _____

System ID _____

A. Entity details

Full Name of the Entity _____

The term 'Entity' refers to a company, partnership, association, co-operative, trust or government body. It does not include a sole trader.

Principal Place of Business address (A physical address is required. PO Box, 'Care of' or temporary address is not allowed).

Unit/Street Number _____ Street Name/Type _____

Suburb _____ State/Province _____

City _____ Postcode/Zip _____ Country _____

B. Entity type and Foreign Tax Residency

1. Are you a non US Financial Institution? Yes No - If you answered Yes go to Section D.

The term "Financial Institution" includes the following types of institutions that are non US:

- 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 gross 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.

2. Are you a US Entity? Yes No

An entity is a US Entity if it is organised in the US or established under the laws of the US. A trust is considered to be 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 YES, specify the US Employer Identification Number (EIN) for the Entity

The EIN is the US Tax Identification Number (TIN) for a 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
- Listed and regularly traded US corporations
- US registered financial instrument dealers
- Certain US retirement plans.

If NO, are you an Exempt Beneficial Owner?

I am an Exempt Beneficial Owner

You will be exempt from FATCA reporting if you are an Exempt Beneficial Owner, which may include:

- Government Entities and Crown-owned Entities, e.g. schools, DHBS, police
- International organisations e.g. International Monetary Fund
- Broad participation retirement funds
- Treaty-qualified retirement funds
- Investment Entity wholly owned by Exempt Beneficial Owner
- Regional and Local Authorities
- Central banks
- Narrow participation retirement funds
- Pension fund of an Exempt Beneficial Owner

3. Are you tax resident in a foreign jurisdiction? Yes No

If yes, specify 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
_____	_____	<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
_____	_____	<input type="radio"/> TIN not issued by this country. <input type="radio"/> Country has not issued a TIN to me

C. Entity type and Controlling Persons

Does the Entity conduct Active or Passive business?

What are 'Active' and 'Passive' businesses?

An **'Active'** business is when 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 traded company
- Holding company
- Hedging financing centre
- Government Entity, International Organisation or central bank
- Start-up company
- Tax exempt charitable organisation

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).

Passive - continue below **Active** - Go to Section E to finalise the form.

Are there any Controlling Persons that are US citizens or US residents for tax purposes or tax resident in any other foreign jurisdiction?

What is a '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(s) exists, the 'Controlling Person' will be the Entity's Senior Managing official(s). The rules for trusts and similar arrangements are different - see futher below.

A **'Controlling Person'** includes:

- For a company - Shareholders with more than 25% ownership interest and/or Director(s)
- For a trust - Settlor(s), Trustee(s), Protector(s), Beneficiaries regardless of whether or not any of them exercise control over the activities of the trust and other natural persons exercising effective control over the trust. Where any such person is an entity, also identify the Controlling Persons of that entity as Controlling Persons of the trust. **Please note:** you will need to notify Westpac when the trust makes a distribution to a discretionary or class beneficiary or when a beneficiary intends to exercise vested rights.
- For a partnership - Partners
- For an incorporated association or registered co-op - Chair, Treasurer and/or Secretary

Yes - continue below **No** - Go to Section E to finalise the form.

Complete the name, address and Tax Identification Number (TIN) for each Controlling Person

If you are a US citizen or a 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.

Controlling Person 1

Name FIRST MIDDLE LAST

Mr Mrs Miss Ms Other (please specify) Date of birth DD / MM / YYYY

Permanent residential address* UNIT/STREET NUMBER STREET NAME/TYPE

SUBURB STATE/PROVINCE

CITY POSTCODE/ZIP COUNTRY

Specify 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="text"/>	<input type="text"/>	<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="text"/>	<input type="text"/>	<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="text"/>	<input type="text"/>	<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="text"/>	<input type="text"/>	<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 FIRST MIDDLE LAST

Mr Mrs Miss Ms Other (please specify) Date of birth DD / MM / YYYY

Permanent residential address* UNIT/STREET NUMBER STREET NAME/TYPE

SUBURB STATE/PROVINCE

CITY POSTCODE/ZIP COUNTRY

* A physical address is required. PO Box, 'Care of' or temporary address is not allowed

C. Entity type and Controlling Persons
Continued

Specify 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)
		<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 3

Name FIRST MIDDLE LAST

Mr Mrs Miss Ms Other (please specify) Date of birth DD / MM / YYYY

Permanent residential address* UNIT/STREET NUMBER STREET NAME/TYPE

SUBURB STATE/PROVINCE

CITY POSTCODE/ZIP COUNTRY

Specify 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)
		<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)

Go to Section E to finalise the form.

D. Foreign Financial Institution (FFI)

Is the Entity an Exempt Beneficial Owner?

- Yes - Go to Section E to finalise the form
- No - Go to 'Specify the FATCA Registration Status for the FFI'

What is an 'Exempt Beneficial Owner'?

A Foreign Entity (Non US) that is exempt from FATCA reporting, including:

- Government Entities and Crown-owned Entities, e.g. schools, DHBs, police
- International organisations e.g. International Monetary Fund
- Broad participation retirement funds
- Treaty-qualified retirement funds
- Investment Entity wholly owned by Exempt Beneficial Owner
- Regional and Local Authorities
- Central banks
- Narrow participation retirement funds
- Pension fund of an Exempt Beneficial Owner

Specify the FATCA Registration Status for the FFI

- Participating FFI** - Go to Section 'Specify the Global Intermediary Identification Number (GIIN) for the FFI'
An FFI that has entered into an agreement directly with the US IRS in order to comply with FATCA identification and reporting obligations.
- NZ FFI or FATCA Partner Jurisdiction FFI** - Go to Section 'Specify the Global Intermediary Identification Number (GIIN) for the FFI'
An FFI that resides in a jurisdiction that has entered into a country specific Intergovernmental agreement with the US in order to comply with FATCA identification and reporting obligations, and that is not a NonParticipating FFI.
- Registered Deemed Compliant FFI** - Go to Section 'Specify the Global Intermediary Identification Number (GIIN) for the FFI'
An FFI that is required to register with the US IRS and is deemed compliant and exempt from FATCA reporting.
- Certified Deemed Compliant FFI** - Go to Section E to finalise the form
An FFI that is not registered with the US IRS and is deemed compliant and exempt from FATCA reporting.
- NonParticipating FFI** - Go to Section E to finalise the form
An FFI that has not registered with the US IRS and is considered to not be participating in full compliance with the FATCA identification and reporting obligations, including an FFI resident in a jurisdiction that has entered into an Intergovernmental agreement with the US that is treated by the US IRS as a NonParticipating FFI.

D. Foreign Financial Institution (FFI)
Continued

Specify the Global Intermediary Identification Number (GIIN) for the FFI

When a FFI is registered for FATCA the US IRS will issue the FFI with a FATCA registration status and number. This registration number is referred to as the Global Intermediary Identification Number (GIIN). Note: if you are not a FFI for FACTA purposes with registration obligations, you may not have a GIIN.

Global Intermediary Identification Number (GIIN)

What if the FFI does not have a GIIN yet?

If the FFI has applied for a GIIN but has not yet received it, then wait for the GIIN to be issued before returning the form. Do not return this form without the GIIN. Failure to provide the GIIN will result in the FFI being classified as a Non-Participating FFI and will become FATCA reportable.

Are you an Investment Entity:

- whose gross income is primarily attributable to investing, re-investing or trading in financial assets; and
- that is managed by another Financial Institution; and
- that is resident in a jurisdiction that is not participating in the OECD Automatic Exchange of Information regime? Please see oecd.org for details of participating jurisdictions.

Yes - If you answered yes, please go back and complete Section C. **No** - If you answered no, go to Section E to finalise the form.

E. 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.
- If the circumstances for the Entity or US Controlling Person(s) change causing the information provided on this form to become incorrect, I will provide the updated information promptly.

Who do I contact about a change of circumstance?

Please use the contact information below. We may require you to complete this form again (depending on your circumstances).

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

Signature

Date DD / MM / YYYY

FIRST

MIDDLE

LAST

Role / Function

Contact Number

Next steps

Step 1 **Ensure all relevant sections of the form are completed**

Step 2 **Return the completed form to:**

Please remember until the form has been completed and returned your account information may be reported to the NZ IRD.

Privacy statement

Westpac New Zealand Limited ("Westpac") adopts strict rules of confidentiality about its customers' affairs, and will observe all relevant privacy laws. The Westpac Privacy Policy describes the basis on which Westpac will collect, use or disclose personal information as well as your access rights to such personal information.

By signing this form you authorise any member of the Westpac Group to obtain, use and/or disclose information held about you to enable any member of the Westpac Group to comply with any laws, rules or regulations in New Zealand or any other country including any laws, rules or regulations reasonably expected to be implemented (including to enable the government of New Zealand to comply with any agreement between it and any other country).