

# Individual Tax Residency Self-Certification

## New Zealand Bankers' Association Form for Tax Residency and Foreign Tax Information

Under New Zealand law, Financial Institutions must collect a self-certification from you about your tax residency status, including before they can open an account for you or in other situations. The Financial Institution may provide your information (even if you refuse to give information or a declaration) to Inland Revenue, who may share that information with overseas tax authorities under international agreements.

If you're an individual (including sole trader) or the Controlling Person of an entity, you may be asked to complete this self-certification form and return it to the Financial Institution where your account is held. Or, an agent, like your solicitor, may ask you to complete this form and they will provide it to the Financial Institution for you.

Where two or more individuals jointly hold an account, each individual must complete a separate self-certification. You can have someone complete this form for you – you will need to give them authority to do this and they may need to provide evidence of that authority. An appropriate entity representative may provide controlling persons self-certifications on their behalf.

If you are unsure how to complete this form or do not understand the consequences of not providing the correct information, please seek advice from a tax professional, lawyer, or other adviser before you complete this form. For more information about why you need to complete this form, see Inland Revenue's "Your obligations if you hold or control financial accounts" brochure (IR1033). You can also find a glossary of terms used at the end of this form.

### SECTION 1. Account holder details (or Controlling Person details where applicable)

#### Full Legal Name

First name(s)
Middle name(s)
Surname

Date of birth

D	D	M	M	Y	Y	Y	Y
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#### Residential address (do not provide a PO Box or in-care-of address)

Street address
City/town
Province/State
Postal code/zip code
Country

If you are completing this form as a Controlling Person for an entity, please provide the entity's name and your relationship to the entity:

#### Name of Entity

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**Relationship to Entity** (e.g. director, shareholder, settlor, trustee, beneficiary, director of company as controlling person / professional trustee)

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### SECTION 2. Account holder tax residence(s) (or Controlling Person tax residence(s) where applicable)

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

- No (go to section 3) **OR**  
 Yes, I am a tax resident of one or more countries other than New Zealand and I have listed all these below  
(please note, United States of America Citizens are considered to be tax residents of the United States of America)

	Country of tax residence 1	Country of tax residence 2	Country of tax residence 3
<b>Countries of tax residence</b> <small>(other than New Zealand)</small>			
<b>Tax Identification Number (TIN)</b> <small>(or country equivalent)</small>			
<b>OR Select reason if TIN is not provided</b>	<input type="checkbox"/> Country doesn't issue TIN <input type="checkbox"/> Country has not issued a TIN to me <input type="checkbox"/> Country doesn't require collection of TIN under domestic law	<input type="checkbox"/> Country doesn't issue TIN <input type="checkbox"/> Country has not issued a TIN to me <input type="checkbox"/> Country doesn't require collection of TIN under domestic law	<input type="checkbox"/> Country doesn't issue TIN <input type="checkbox"/> Country has not issued a TIN to me <input type="checkbox"/> Country doesn't require collection of TIN under domestic law
<b>If you selected 'Country has not issued a TIN to me' above, please give an explanation</b>			

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### SECTION 3. Declaration and Consent

I confirm the information in this form is true and complete and I have authority to provide it (including for the controlling person, if applicable). I understand that not giving information or giving false information could have serious consequences under New Zealand law.

I understand that the information and forms will be shared with and held by the Financial Institution maintaining an account for me (or the entity, if applicable). I understand that the Financial Institution may have to share the information and forms with Inland Revenue, who may exchange it with tax authorities of overseas jurisdictions.

I agree to provide extra information, if asked. And if my circumstances (or the entity's or controlling person's circumstances, if applicable) change or the information becomes incorrect, I will promptly provide updated information. A change in the entity's circumstances includes where a beneficiary receives a distribution from a trust or intends to exercise vested rights.

I authorise and give consent for my agent, like a solicitor, to give any information or forms for me (or the controlling person, if applicable) to the Financial Institution, or to hold them for the Financial Institution.

I also confirm the above declaration extends to information that I may provide after signing this form.

Signature
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**Capacity to sign** (if signing on behalf of account holder or Controlling Person, I have provided applicable authority documents, like a Power of Attorney.)

Date 

D	D	M	M	Y	Y	Y	Y
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Name
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You can find out more about how the Financial Institution collects, uses, and discloses personal information on their website. You can access or correct information held – the Financial Institution may charge a fee for access.

### GLOSSARY

This information is a summary of certain terms and is provided to help you complete this form. This information is not tax advice. If you are unsure how to complete this form, please talk to your tax professional, lawyer, or other adviser. You can find more information at [www.ird.govt.nz/international/exchange](http://www.ird.govt.nz/international/exchange), including IRD's glossary at <http://www.ird.govt.nz/international/exchange/crs/crs-glossary/>.

**Common Reporting Standard (CRS)** – A set of rules developed by the OECD 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, Financial Institutions must collect tax residency information about any people or entities that are tax resident of countries other than New Zealand and report it and account information to Inland Revenue.

**Controlling Person** – If the entity is a Passive Non-Financial Entity (including a managed investment entity in a Non-Participating CRS Jurisdiction), the Controlling Persons of the entity must be identified.

For companies, partnerships, associations, bodies corporate and any other legal persons, Controlling Person(s) means:

- (i) the natural person(s) who ultimately has a controlling ownership interest (generally more than 25%) in the Entity;
- (ii) where no natural person(s) exercise control through ownership interest, the natural person(s) who exercise control of the Entity through other means;
- (iii) 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.

For trusts, Controlling Persons means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership).

The settlor(s), trustee(s), protector(s) (if any), beneficiary(ies) or class(es) of beneficiaries must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where any of the above persons is an entity, you must identify and provide a self-certification for all controlling persons of that entity.

**Entity Representative** – Includes the following: 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.

**Foreign Account Tax Compliance Act (FATCA)** – Under an agreement between New Zealand and the United States, and under New Zealand law, Financial Institutions collect tax residency information about United States citizens and tax residents. Financial institutions report the information to Inland Revenue, who may share it and account information with the United States Internal Revenue Service (IRS).

**TIN** – A tax identification number or equivalent given to individuals or entities by a tax authority or other government agency. Further details can be found at [www.ird.govt.nz/international/exchange/crs/account-holders/#04](http://www.ird.govt.nz/international/exchange/crs/account-holders/#04)

### OFFICE USE ONLY

Customer number (or Financial Institution reference)

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Name of agent (e.g. Solicitor)

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