

# Individual/controlling person self-certification



BNZ collects your personal information to fulfil our obligations under the Tax Administration Act 1994 for the Common Reporting Standard (CRS) and the Foreign Account Tax Compliance Act (FATCA). New Zealand, and other countries around the world, have laws requiring financial institutions to collect this information about their customers to help protect against global tax evasion.

## How we protect your privacy:

To find out how we collect, use, and disclose your information, please see our Master Privacy Policy. You can ask us to send you a copy, or find it on our website: [bnz.co.nz/privacy](https://bnz.co.nz/privacy)

All fields marked \* are mandatory.

## Section 1: Personal details of the account owner or controlling person

### Full legal name\*

First	
Middle	
Last	

### Date of birth\*

D	D	M	M	Y	Y
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### IRD number (NZ only)

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NB: if no IRD number is provided and you are a NZ tax resident, a resident withholding tax (RWT) rate of 45% will be applied. If you are non-resident for tax purposes and you need to update your non-resident withholding tax rate, please send a secure message through Internet Banking or contact 0800 275 269.

### NZ resident withholding tax rate:

10.5%  17.5%  30%  33%  39%

If you have provided your IRD number but not selected a tax rate, an RWT rate of 33% will be applied.

### Physical address\* Please note, a PO Box or C/O is not a physical address

Street address	
Suburb	
Town/City	Postcode
Country	

## Section 2: Countries of tax residence

### Are you a United States (US) Person under the Foreign Account Tax Compliance Act (FATCA)?\*

US Persons include US citizens (including US citizens living outside the United States), US permanent residents (including people with a green card), people born outside of the United States with a US parent, US tax residents, and certain persons who spend a significant number of days in the United States each year. For more information, please refer to [www.ird.govt.nz](http://www.ird.govt.nz) and search for 'FATCA'. For more information, please refer to [www.ird.govt.nz](http://www.ird.govt.nz) and search for 'FATCA'.

- No, proceed to the next question.
- Yes, please provide your tax number in the table below and proceed to the next question.

### Tax identification number\* (or equivalent)

Note: US persons are required to provide a tax number - this could be your Social Security Number or Individual Tax Identification Number (ITIN).

### Are you a current tax resident of another country (not New Zealand or the US)?\*

The rules on whether you are a tax resident vary between countries. In some circumstances, you may be a tax resident in **more than one** country at the same time.

- No, proceed to section 3
- Yes, please list all countries that you are a current tax resident of in the table below, then proceed to section 3.

Country of tax residence	Tax number (or equivalent)	No tax number (reason code <sup>^</sup> )			Please provide an explanation if using reason code B
		<input type="radio"/> A	<input type="radio"/> B	<input type="radio"/> C	
		<input type="radio"/> A	<input type="radio"/> B	<input type="radio"/> C	
		<input type="radio"/> A	<input type="radio"/> B	<input type="radio"/> C	

### <sup>^</sup>Reason codes

- A** - The country does not issue tax numbers.
- B** - I am unable to obtain a tax number (please provide an explanation).
- C** - The country doesn't need to issue a tax number under domestic law. For more information on mandatory and non-mandatory tax numbers, please refer to [www.oecd.org](http://www.oecd.org) and search 'tax identification number'.

### Tax Identification Number (TIN)

A TIN is a unique combination of letters or numbers assigned by a country to an individual used to identify them for the purposes of administering the tax laws. Countries that do not issue a TIN often utilise other high integrity number with an equivalent level of identification. Examples include a social security/insurance number, citizen/personal identification code, or a resident registration number. Further details of acceptable TINs can be found by searching 'Tax Identification Number' at [www.oecd.org](http://www.oecd.org)

### Section 3: Documentary evidence for change in circumstance

Only complete this section if you have changed your tax residency declaration from your previous one and removed a country or added a new country, otherwise proceed to section 4.

If you had a change in circumstances, we require you to provide evidence to support this change. Please select from the options below and attach a copy of the evidence to this completed form.

If you have removed a previous country and are now confirming you're a **New Zealand tax resident only**, please provide evidence using **one** of the following:

- Valid New Zealand passport
- New Zealand birth certificate
- New Zealand citizenship certificate
- New Zealand residency permit/visa
- New Zealand Work visa (more than 6 months duration)
- New Zealand Student visa (more than 6 months duration)
- Other New Zealand visa (more than 6 months duration)

Please specify:

- Current proof of New Zealand residential address (sent by an independent source such as a utility provider or a government department and dated within last 12 months)

If you have added in a new country and are confirming you're a **foreign tax resident**, please provide evidence using **one** of the following:

- Valid overseas passport
- Overseas birth certificate
- Other proof of nationality not listed here (must be issued by a central government)
- Residency permit
- Work visa (more than 6 months duration)
- Student visa (more than 6 months duration)
- Other visa (more than 6 months duration)

Please specify:

- Current proof of residential address (sent by an independent source such as a utility provider or a government department and dated within last 12 months)

If you are no longer a **US citizen or US Tax resident and therefore not a US person**, please provide the following **two** forms of evidence:

- Certificate of Loss of Nationality, and
- non-US identification (for example, any of the above-mentioned NZ or foreign documents)

### Section 4: Controlling person's relationship to the entity

Only complete this section if you are a **Controlling Person for an entity**, otherwise proceed to section 5.

A controlling person is a natural person who either:

- Has a controlling ownership interest of 25% or more, or
- Exercises control over the entity through other means, or
- Holds the position of senior managing official of the entity

Please provide the entity's name and select your relationship(s) to the entity from the options below:

Entity name

**For a Trust controlling persons may include:**

For a trust, the controlling persons will be any of the following, irrespective of whether they actually exercise control over the trust:

- Settlor
- Trustee
- Protector
- Beneficiary - all classes
- Estate Executor or Administrator
- Other natural person having control (e.g. Appointer) and **any other natural person** exercising ultimate effective control over the trust.

A discretionary and/or class beneficiary (who does not otherwise control a trust) should be treated as a Controlling Person if they have received a mandatory or discretionary distribution or payment from the trust either directly or indirectly (this can include things such as payment of tuition fees, loan repayments, a loan write-off, an interest-free loan or a loan granted at a lower interest rate than the market rate). A class beneficiary (who does not otherwise control a trust) should be treated as a Controlling Person if they intend to exercise vested rights (their entitlement to receive a specific portion of the trust's assets, either immediately or at a future date).

**For a Company controlling persons may include:**

- Director
- Shareholder with more than 25% ownership interest

**For a Partnership controlling persons may include:**

- Initial Partner
- Limited Partner
- General Partner

**For a Formal Group (e.g. Incorporated Society) or Informal Group controlling persons may include:**

- Officers (e.g. President, Treasurer, Secretary, Chairperson)
- Committee members

Each controlling person of the **Professional Trustee Company** or **Shareholding Company** must complete a controlling person self-certificate, as BNZ may be required to report them as controlling persons of the entity.

For more information on controlling person types, see the 'Common Reporting Standard Guide for Entity Classification and Controlling Person Customer Guide' at [bnz.co.nz](https://www.bnz.co.nz)

## Section 5: Declaration

**Please read the declaration and sign it at the end of this section.**

If you are under the age of 13, a parent or legal guardian must sign this form on your behalf. If you're signing based on an authority granted to you utilising a Power of Attorney, please provide a certified copy of the document with this form.

- I certify that all the information supplied is true and complete.
- I authorise the Bank to make any enquiries it considers necessary for confirmation of the above.
- I certify that I am the account holder/controlling person or am authorised to sign for the account holder/controlling person of all the accounts to which this form relates, and/or all account(s) held by the entity(ies) of which I am a controlling person as specified in the controlling person section of the entity self-certification.
- I declare that all statements made in this Declaration are, to the best of my knowledge and belief, correct and complete.
- I undertake to advise BNZ within 20 days of any change in circumstances which affects the tax residency status of the individual(s) identified above in this form or causes the information contained herein to become incorrect or incomplete, and to provide BNZ a suitably updated self-certification and Declaration and relevant documentation (as requested) within 20 days (or a lesser period as requested by BNZ) of such change in circumstances.
- I acknowledge that the information contained in this form and information regarding the account holder and any account(s) may be reported to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the account holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information. I certify that all statements made in this Declaration also extend to any information that I (or an authorised person on my behalf) may supply to BNZ in whatever manner, subsequent to signing this form.

### Signature\*

### Date of Signature

### Capacity

Please tell us if you are signing this form in your capacity as a legal guardian or holder of a power of attorney.

## Where can I go to get more information?

Visit the following websites and search Common Reporting Standard or FATCA:

- [bnz.co.nz](http://bnz.co.nz)
- New Zealand Inland Revenue's website [www.IRD.govt.nz](http://www.IRD.govt.nz)
- OECD's website [www.oecd.org](http://www.oecd.org)
- United States Inland Revenue Service's website [www.IRS.gov](http://www.IRS.gov)
- You can also talk to a tax adviser for further advice.

Please return this completed form to the BNZ Global Tax Compliance team on [BNZ\\_Global\\_Tax\\_Compliance@bnz.co.nz](mailto:BNZ_Global_Tax_Compliance@bnz.co.nz) or PO Box 995, Shortland Street, Auckland 1140.

BANK USE ONLY

Customer Number