Common Reporting Standard
Controlling Person Tax Residency
Self-Certification

The Self-Certification form must be completed and signed by the Controlling Person. Where this is not possible, the entity’s authorised representative may sign on behalf of the Controlling Person(s), where they know the tax residency details of the Controlling Person. All fields marked * are mandatory.

Section 1: Identification of Individual
Full Legal Name*
First
Middle
Last

Date of Birth*
D M Y

Physical Address*
Street address
Suburb
Town/City
Postcode
Country

Section 2: Countries of Tax Residence
Are you a current tax resident of another country (other than NZ)*? 
Yes
No

(Please list all your other countries of tax residency)

<table>
<thead>
<tr>
<th>Country of Tax Residence</th>
<th>Tax Number (or equivalent)</th>
<th>No Tax Number (reason code*)</th>
<th>Please provide an explanation if using reason code B</th>
</tr>
</thead>
</table>

*Reason codes
The country you declared you are a tax resident of:
A - The country does not issue Tax Numbers or equivalent to its residents.
B - You are unable to obtain a Tax Number or equivalent (Please provide an explanation)
C - No Tax Number or equivalent is required for the country (Note: only use this reason where the relevant country does not require the collection of a Tax Number or equivalent under domestic law).

Section 3: Controlling Person for Entity Relationship* Refer to Section 5 for Definition of Terms
Please select one controlling person type, which is applicable for

Entity Name

Legal person (e.g. company, partnership, other body corporate, etc.):
〇 Control by ownership
〇 Control by other means
〇 Senior managing official

Trust:
〇 Settlor
〇 Trustee
〇 Protector
〇 Beneficiary
〇 Other natural person having control

Legal arrangement (non-trust):
〇 Settlor-equivalent
〇 Trustee-equivalent
〇 Protector-equivalent
〇 Beneficiary-equivalent
〇 Other natural person having control
Section 4: Declaration

I/We certify that all the information supplied is true and complete.

I/We certify that I/we am/are the account holder/controlling person, or am/are authorised to sign for the account holder/controlling person of all accounts to which this form relates, and/or all account(s) held by the entity(ies) of which I/we am/are a controlling person as specified in the controlling person section of the entity self-certification.

I/We declare that all statements made in this Declaration are, to the best of my/our knowledge and belief, correct and complete.

I/We undertake to advise BNZ within 20 days of any change in circumstances which affects the tax residency status of the individual 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/We acknowledge that the information contained in this form and information regarding the account holder/controlling person 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/controlling person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I/We certify that all statements made in this Declaration also extend to any information that I/we (or an authorised person on my behalf) may supply to BNZ, in whatever manner, subsequent to signing this form.

Signature

Name

Date of Signature

Note: if you are under the age of 13 this form must be signed by a parent or legal guardian.

If you are not the controlling person please:

Indicate the capacity in which you are signing the form.

If signing under a power of attorney, please also attach a certified copy of the power of attorney.

Capacity

Section 5: Definition of Terms

Financial Institution

Depository Institution, Custodial Institution, Specified Insurance Company or Investment Entity other than as set out for Active Non-Financial Entity (NFE).

Apart from more obvious entities such as banks, this can also include non-bank deposit takers, collective investment entities, mutual funds, private equity funds, hedge funds, investment managers and advisors, and certain brokers and trusts (including some managed family trusts).

For information on a managed investment entity in a Non-Participating Jurisdiction, please refer to ird.govt.nz and search for ‘CRS’.

Active Non-Financial Entity (NFE)

A likely status for entities that derive the majority of their income, within a reporting year, through the course of an active trade or business (for example: retail or service-based businesses). For more information, please refer to ird.govt.nz and search for ‘CRS’.

Passive Non-Financial Entity (NFE)

Main source of income is passive (for example: does your organisation have ≥ 50% passive income AND/OR ≥ 50% passive income generating assets (in the previous reporting period)). For more information, please refer to ird.govt.nz and search for ‘CRS’.

Controlling Person

If the entity is a Passive NFE or a managed investment entity in a non-Participating 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. However, a discretionary beneficiary (that does not otherwise control a trust) should be treated as a Controlling Person if they have received a distribution from the trust and a class beneficiary (that does not otherwise control a trust) should be treated as a Controlling Person if they have received a distribution from the trust or intends to exercise vested rights.

The trust or trustee should inform BNZ if they make a distribution to such a beneficiary or when a beneficiary intends to exercise rights. Where a person connected to the trust (for example, the settlor, trustee, protector (if any), beneficiary(ies)) is an entity then you must also identify who the Controlling Persons of that connected entity are. BNZ may be required to report them as Controlling Persons of the trust.

For legal arrangements similar to a trust, Controlling Persons means persons in equivalent or similar positions to persons connected to a trust.