

Company self-certification

The Foreign Account Tax Compliance Act (**'FATCA'**) is US law which has effect in New Zealand under the Double Tax Agreements (United States of America – FATCA) Order 2014 (**'FATCA Order'**). We are required by law to obtain client information where funds are held by us. The FATCA information we require relates to the FATCA status of the Company. If any Company is a corporation organised in the United States or under the laws of the United States or is a passive NFFE (non-financial foreign entity) with any controlling person who is a US citizen or US tax resident, we must advise Inland Revenue, which will pass relevant information to the US Internal Revenue Service.

In addition to FATCA, New Zealand has endorsed the OECD's Standard for Automatic Exchange of Financial Account Information in Tax Matters (**'AEOI'**) which incorporates the Common Reporting Standard (**'CRS'**). From 1 July 2017, CRS will facilitate the annual cross border automatic exchange of information on 'financial accounts' between the Competent Authority of each country with which New Zealand enters into a bi-lateral agreement to implement CRS. There are substantial similarities between the FATCA and CRS regimes. This form also applies to CRS information.

Guide to completing this form

- This form is for COMPANIES only.
- Complete one form for each Company.
- Complete separate INDIVIDUAL ID Forms for each of the Company's Controlling Persons/Beneficial Owners.
- Tax information must be collected from an authorised representative of the Company.
- Complete all applicable sections of this form in BLOCK LETTERS.

Section 1: Account Holder Identification

Account Holder Name
(Company name)

Country of Incorporation

Permanent Residential Address:

Postal address

Suburb State Postcode

Country

Mailing address (if different from above):

Postal address

Suburb State Postcode

Country

Section 2: Tax Information

Collection of tax status in accordance with the United States Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS).

2.1 Tax Status

Tick ✓ one of the Tax Status boxes below or on the next page (if the company is a Financial Institution, please provide all the requested information below)

A Financial Institution (A custodial or depository institution, an investment entity or a specified insurance company for FATCA/CRS purposes)

Provide the company's Global Intermediary Identification Number (GIIN), if applicable

If the company is a Financial Institution but does not have a GIIN, provide its FATCA status (select ✓ ONE of the following statuses)

Deemed Compliant Financial Institution

Excepted Financial Institution

Exempt Beneficial Owner

Non Reporting IGA Financial Institution

Nonparticipating Financial Institution

Other (describe the company's FATCA status in the box provided)

If the company is a Financial Institution, please proceed to section 3 to complete the form.

New Zealand Public Listed Company, Majority Owned Subsidiary of a New Zealand Public Listed company or New Zealand Registered Charity

If the company type is listed above, please proceed to section 3 to complete the form.

An Active Non-Financial Entity (NFE) (Active NFEs include entities where, during the previous reporting period, less than 50% of their gross income was passive income (e.g. dividends, interests and royalties) and less than 50% of assets held produced passive income. For other types of Active NFEs, refer to Section VIII in the Annexure of the OECD 'Standard for Automatic Exchange of Financial Account Information' at www.oecd.org.)

If the company is an Active NFE, please proceed to section 3 to complete the form.

Other (Entities that are not previously listed – Passive Non-Financial Entities) Please proceed to section 2.2 (Foreign Controlling Persons/Beneficial Owners).

2.2 Foreign Controlling Persons/Beneficial Owners

Are any of the company's Controlling Persons or Beneficial Owners tax residents of countries other than New Zealand? Yes No

If Yes, please provide the details of these individuals below and complete a separate Individual Self-Certification Form for each Controlling Person/Beneficial Owner.

Full given name(s)	Surname	Role (such as Director or Senior Managing Official)

If there are more Controlling Person/Beneficial Owners, provide details on a separate sheet and tick this box

Note: Controlling Person means the individuals who ultimately own 25% or more of the company's issued share capital (through direct or indirect shareholdings). If no such person exists, then identify the person who directly or indirectly exercises control through the capacity to determine decisions about financial or operating policies; or by means of trusts, agreements, arrangements, understanding & practices; voting rights of 25% or more; or power of veto. If no such person can be identified then the most senior managing official/s of the company (such as the managing director or directors who are authorised to sign on the company's behalf).

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can also be as a result of citizenship or residency.

2.3 Country of Tax Residency

Is the Company a tax resident of New Zealand?

Yes

No

Is the Company a tax resident of a country other than New Zealand?

Yes

No

If Yes, please provide the Company's country of tax residence and tax identification number (TIN) or equivalent below. If the Company is a tax resident of more than one other country, please list all relevant countries below.

If No, please proceed to section 3 to complete the form.

A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of an IRD Number in New Zealand or an Employer Identification Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.

1 Country TIN If no TIN, list reason A, B or C

2 Country TIN If no TIN, list reason A, B or C

3 Country TIN If no TIN, list reason A, B or C

If there are more countries, provide details on a separate sheet and tick this box

Reason A The country of tax residency does not issue TINs to tax residents

Reason B The Company has not been issued with a TIN

Reason C The country of tax residency does not require the TIN to be disclosed

Section 3: Declaration and Undertakings

I certify that I am authorised to sign for the Company, for all the account(s) held by the Company Account Holder to which this form relates.

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 the recipient as soon as practicable of any change in circumstances which affects the tax residency status of the entity identified in this form (or any Controlling Person/Beneficial Owner identified in a separate form) or causes the information contained in that form to become incorrect, and to provide the recipient with a suitably updated self-certification and Declaration upon such a change in circumstances.

Signature Date / /

Name (print)

Capacity

Please forward all correspondence and enquiries to

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