

# Professional Trust Entity Tax Residency Self-Certification Form



The Tax Administration Act 1994 supports the implementation of the Common Reporting Standard (CRS) and the Foreign Account Tax Compliance Act (FATCA) in New Zealand. CRS and FATCA require certain New Zealand Financial Institutions to collect and report particular information about an Account Holder's tax residence.

Self-Certifications must be collected for in scope accounts prior to an Interest Bearing Deposit (IBD) being opened.

## 1. Entity details

What is the legal name of the entity?

## 2. Country of incorporation/organisation

What is the country of incorporation/organisation/establishment of the entity?

## 3. Physical address

What is the physical address of the entity?

<hr/>
<hr/>
Postcode:

## 4. Country/Jurisdiction(s) of tax residence

4.1 Please list all applicable country/jurisdiction(s) where the entity is tax resident, including New Zealand.

For each country/jurisdiction, except New Zealand, you will need to provide a taxpayer identification number (TIN) or equivalent, in the table below. If a TIN is not available for that country/jurisdiction, use the appropriate reason A, B, or C.

**Reason A** The country/jurisdiction where the entity is tax resident does not issue a TIN to its residents

**Reason B** The entity has not been issued a TIN by its country/jurisdiction of tax residence (please include an explanation as to why a TIN was not issued to the entity in the table in 4.2 within the corresponding entry number)

**Reason C** The domestic law of the country/jurisdiction where the entity is tax resident does not require the collection of a TIN

Country/Jurisdiction(s) of tax residence (if more than one, please specify all)	Taxpayer identification number(s) (e.g. EIN, ABN, PAN, UTR, NINO, BRN, ITN, BR, INN) OR Reason (A, B or C)
1	
2	
3	
4	

4.2 If you have selected Reason B above please explain why a TIN was not issued to the entity.

Explanation for Reason B
1
2
3
4

## 5. Entity classification - Financial Institution

5.1 Is the entity a Financial Institution for the purpose of CRS and/or FATCA?

For more information please refer to the OECD website, the IRD website, or consult your tax advisor.

- No, the entity is not a Financial Institution. Proceed to Section 6.
   
 Yes, the entity is a Financial Institution. Please select which type of Financial Institution from the options below.
  - The entity is a Depository Institution
  - The entity is a Custodial Institution
  - The entity is a Specified Insurance Company
  - The entity is an Investment Entity. Please select which type of Investment Entity:
    - Is the Investment Entity managed by another Financial Institution?  Yes  No

5.2 If the Financial Institution has a Global Intermediary Identification Number (GIIN) please provide it below.

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If a GIIN is not applicable please indicate the reason:

- The entity is a Deemed Compliant Financial Institution
   
 The entity is an Exempt Beneficial Owner
   
 Other (provide more detail below):

Proceed to Section 7.

## 6. Entity classification - Source of gross income

Is the entity's primary business activity selling goods or services or is it a non-profit entity?

Select 'Yes' if either:

- The entity earns or intends to earn 50% or more of its total income from trading activities; **AND**
- 50% or more of the entity's assets produce or are held for producing trading income.

**OR**

- The entity is a non-profit entity and exempt from income tax in its country/jurisdiction of residence.

- Yes. Proceed to Section 7.
   
 No. Proceed to Section 7 and complete the attached 'Controlling Person(s) Tax Residency Self-Certification Form' as well. Please ensure all controlling person(s) of the entity complete a page each. If the entity is a trust then an alternative controlling person may complete a page on behalf of a Settlor, Protector, or Discretionary Beneficiary.

## 7. Declaration

**This declaration must be completed by a controlling person of the entity.** The definition of a controlling person can be found in the 'Important Information' page.

I declare that all the information provided in this form, to the best of my knowledge, is correct and complete. I will advise ASB as soon as any of this information changes, including any change in the entity's tax residency status.

I acknowledge that the information contained in this form may be shared with the IRD and that the IRD may then exchange this information with tax authorities of another country/jurisdiction in which the entity may be tax resident.

Name (please print):

Signature:

Date: 

D	D	M	M	Y	Y	Y	Y
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**Note:** Please indicate the capacity in which you are signing the form (e.g. Trustee, Director, or Authorised Officer).

Capacity:

**FOR BANK USE ONLY**

Date stamp

# Controlling Person Tax Residency Self-Certification Form



## 1. Controlling person

A. Full name:

B. Date of birth:

C. Current residential address:   
   
   
Postcode:

D. Please confirm if you are a citizen of the United States (US):   
 Yes, I am a US citizen. Under US law you are considered a US tax resident, please enter 'US' and your Social Security Number in E.1   
 No, I am not a US citizen. Please proceed to E.1.

E1. Please list all applicable country/jurisdiction(s) where you are tax resident, including New Zealand.   
 For each country/jurisdiction, except New Zealand, you will need to provide a taxpayer identification number (TIN) or equivalent, in the table below. If a TIN is not available for that country/jurisdiction, use the appropriate reason A, B or C.   
**Reason A** The country/jurisdiction where I am tax resident does not issue a TIN to its residents   
**Reason B** I have not been issued a TIN by my country/jurisdiction of tax residence (please include an explanation as to why a TIN was not issued to you in the table below (E.2) within the corresponding entry number)   
**Reason C** The domestic law of the country/jurisdiction where I am tax resident does not require the collection of a TIN

Country/Jurisdiction(s) of tax residence (if more than one, please specify all)	Taxpayer identification number(s) (e.g. SSN, TFN, PAN, UTR, NINO, RRN, ITN, HKID, INN) OR Reason (A, B or C)
1	
2	
3	

E2. If you have selected Reason B above please explain why a TIN was not issued to you.

Explanation for Reason B
1
2
3

E3. If the country you are residing in according to Section C is not included as one of your country/jurisdiction(s) of tax residence in E.1 please provide an explanation:

F. I declare that all the information provided in this form, to the best of my knowledge, is correct and complete. I will advise ASB as soon as any of this information changes, including any change in the tax residency status of the controlling person identified in Section A of this page.   
 I acknowledge that the information contained in this form may be shared with the IRD and that the IRD may then exchange this information with tax authorities of another country/jurisdiction in which the controlling person may be tax resident.

Name (please print):

Signature:

Date:

Relationship to entity:

**Note:** 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 attach a certificate of non-revocation of power of attorney.

Capacity:

**FOR BANK USE ONLY**

Date stamp