



Individual Tax Residency Self-Certification Form – FATCA and CRS

Background

Foreign Account Tax Compliance Act (FATCA) is U.S. law enacted in 2010 to target tax evasion by U.S. taxpayers using foreign accounts. The Intergovernmental Agreement (IGA) entered between the New Zealand Government and the United States of America (US) to improve International Tax Compliance and Implement FATCA requires Amova AM NZ to collect certain information on US citizens/tax payers. Subject to certain thresholds, we are required to report US citizen/taxpayer accounts to the Inland Revenue Department (IRD) which will pass relevant information to the US Internal Revenue Service (IRS).

In addition to FATCA, New Zealand has endorsed the OECD's (Organisation for Economic Co-operation and Development) Standard for Automatic Exchange of Financial Account Information in Tax Matters which incorporates the Common Reporting Standard (CRS). The CRS requires automatic exchange of information on 'financial accounts' between the Tax Authority of each country with which New Zealand enters into a bilateral agreement to implement CRS. If the account holder's tax residence is located outside New Zealand, Amova AM NZ may be legally obliged to report the account information to the IRD for on-supply to the country of tax residence.

Further information and definitions can be obtained regarding FATCA at <http://www.ird.govt.nz/international/nzwithos/fatca/documents/> and regarding CRS at http://www.ird.govt.nz/campaigns/2017/aeoi.html?id=2017AEOlato&gclid=CL_FyuyR39QCFc6bvQodAxxgHaA

Please read these instructions before completing the form

This form collects information for both FATCA and CRS reporting. The 'Notes' section of this form contains definitions to help you complete the form. However, as a financial institution we are not allowed to give tax advice. You should consult your tax adviser for assistance in answering specific questions on this form.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder's tax status or other information that makes this form incorrect or incomplete. In that case **you must notify us** and provide an updated self-certification.

Please complete this form where you need to self-certify on behalf of an entity account holder

If you are an individual account holder do not complete this form. Instead please complete an "Individual tax residency self-certification form." If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser.

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution

Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as 'Controlling Persons') by completing Part 3 for each Controlling Person. You should indicate the capacity in which you have signed in Part 3.

Passive NFEs and Controlling Persons

Under the CRS, the Controlling Persons of Passive NFEs are reportable, regardless of whether they are resident in the same jurisdiction as the Passive NFE. However, under FATCA only US Controlling Persons of passive foreign non-financial entities (NFFE) will be reported (i.e., not where the Entity is resident in the US).

Account Holder details

Registered address:

Suburb:

City:

Postcode:

Mailing address (if different:

Country of
Incorporation/Establishment:

Part 1 – Declaration of U.S Citizenship or U.S Residence for Tax Purposes

Please tick either (a) or (b) or (c)

- ☐ (a) I confirm that I am a U.S. citizen and/or resident in the U.S for tax purposes (green card holder or resident under the substantial presence test) and my U.S. TIN is as follows TEXT BOX
- ☐ (b) I confirm that I was born in the U.S. (or a U.S. territory) but no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.
- ☐ (c) I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes

Part 2 – Declaration of Tax Residency (other than U.S)

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) The Account holder's TIN for each jurisdiction of tax residence. If the Account Holder is tax resident in more than three jurisdictions, please use a separate sheet.

If a TIN is unavailable, please provide the appropriate reason **a**, **b**, **c** where appropriate:

Reason a - The jurisdiction where the Account holder is resident does not issue TINs to its residents.

Reason b – The Account holder is otherwise unable to obtain a TIN or equivalent number (Please explain why they are unable to obtain a TIN in the below table if you have selected this reason).

Reason c – No TIN is required. (Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction).

I hereby confirm that I am, for tax purposes, resident in the following countries.

Jurisdiction of tax residence	TIN	If no TIN available, enter reason a, b, c (as applicable)	If you have selected Reason 'b' for any of the jurisdictions, explain in the corresponding row why you are unable to obtain a TIN.

Part 3 – Declaration and signature

1. I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete. I acknowledge that it is an offence to make a self-certification that is false in material particular.
2. I acknowledge that the information contained in this form and information regarding the Account Holder and any Account(s) may be reported to the Inland Revenue Department and exchanged with tax authorities of another Jurisdiction(s) in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
3. I undertake to advise Amova NZ within 30 days of any change in circumstances which affects the tax residency status of the Account Holder or causes the information contained herein to become incorrect or incomplete, and to provide Amova NZ with a suitably updated self-certification and declaration within 30 days of such change in circumstances or upon request.
4. I certify that all statements made in this Declaration also extend to any information that I may supply to Amova NZ, in whatever manner, subsequent to signing this form.

Name:	
Signature	
Date:	
Capacity:	

Note: If you are not the Controlling Person and not authorised to sign the Declaration on behalf of the Account holder, please indicate the capacity in which you are signing the form on behalf of the controlling person.

Appendix A – Summary Descriptions of Select Defined Terms

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS), the associated Commentary to the CRS, and domestic guidance. This can be found at the OECD automatic exchange of information portal.

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<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

If you have any questions, then please contact your tax adviser or domestic tax authority.

- a. **Account Holder** - The "Account Holder" is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.
- b. **TIN (including "functional equivalent")** - The term "TIN" means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a "functional equivalent").

Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.
- c. **US citizen/tax resident** - A US citizen includes persons born in the US, having a US citizen parent or persons who are US- naturalised, a former alien who has been naturalised as a US citizen, and an individual born in Puerto Rico, Guam or the US Virgin Islands. A US tax resident includes a green card holder and someone who satisfies the substantial presence test. The substantial presence test is satisfied when a person is present in the US for 31 days in the current year (calendar year), and for at least 183 days in the period of the current year and the two years prior to the current year. When assessing the 183 days, this includes all days present in the US in the current year, 1/3 of the days present in the US in the year prior to the current year, and 1/6 of the days present in the US in the year two years prior to the current year.