Trust Self-Certification

Integral Master Trust

NZ Britannia
RETIRE BETTER

The Foreign Account Tax Compliance Act ('FATCA') is United States (U.S.) 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 we hold client funds. If the information we require relates to any U.S. trust or any trust with a 'controlling person' who is a U.S. citizen or U.S. tax resident, we must advise Inland Revenue, which will pass relevant information to the U.S. Internal Revenue Service. A 'controlling person' of a trust means the settlor, trustees, the protector (if any), the beneficiaries or class of beneficiaries and any other natural person exercising ultimate effective control over the trust.

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.

1. Account holder identification

Trust name:

Country of establishment:

Physical address

Street:

Suburb: Postcode:

City: Country:

Mailing address (if different from above)

Street:

Suburb: Postcode:

City: Country:

2. Tax information

2.1 Tax status

Tick one of the tax status boxes below or on the next page (if the trust 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 trust's Global Intermediary Identification Number (GIIN), if applicable: _____

If the trust 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 trust's FATCA status _____

If the trust is a financial institution, please proceed to Section 3.

☐ **New Zealand registered charity or deceased estate**

If the trust type is a New Zealand registered charity or deceased estate, please proceed to Section 3.

☐ **A foreign charity or 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 oecd.org).

If the trust type 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 trust's beneficiaries, trustees, settlors, controlling persons or beneficial owners tax residents of countries other than New Zealand? ☐ Yes ☐ No

If the trustee is company, are any of this company's 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 controlling person or beneficial owner)

If there are more controlling person/beneficial owners, provide details on a separate sheet and tick this box: ☐

Note: A Controlling Person is any individual who directly or indirectly exercises control over the Trust. For a Trust, this includes Trustees, Settlors, Protectors or Beneficiaries. For a Trustee company this includes any beneficial owners controlling more than 25% of the shares in the company or Senior Managing Officials.

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 trust a tax resident of New Zealand? ☐ Yes ☐ No

Is the trust a tax resident of a country other than New Zealand? ☐ Yes ☐ No

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

If no, please proceed to Section 3.

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.

Country		TIN		A / B / C
Country		TIN		A / B / C
Country		TIN		A / B / 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 trust has not been issued with a TIN

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

3. Declaration and undertakings

I certify that I am authorised to sign for the Trust, for all the account(s) held by the Trust 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 this 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:

Capacity: