

# Tax residency self-certification form - Controlling Person

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard (“CRS”) require Craigs Investment Partners to collect and report certain information about an account holder’s tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction on the OECD automatic exchange of information portal. In general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form.

If your tax residence (or the Controlling Person, if you are completing the form on their behalf) is located outside New Zealand, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the Inland Revenue Department and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

You can find summaries of defined terms such as an account holder, Controlling Person, and other terms, in the Craigs Investment Partners Glossary.

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

This form is intended to request information consistent with local law requirements.

Please fill in this form if the account holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

For joint or multiple controlling persons use a separate form for each controlling person.

**Where you need to self-certify on behalf of an entity account holder**, do not use this form. Instead, you will need an “Entity tax residency self-certification.” Similarly, if you’re an individual account holder, sole trader or sole proprietor, then please complete an “Individual tax residency self-certification.”

**If you’re filling in this form on behalf of a controlling person**,

Please tell us in what capacity you’re signing in Section D.

For example you may be the Passive NFE Account Holder, or completing the form under a power of attorney.

**As a financial institution, we are not allowed to give tax advice.**

Your tax adviser may be able to assist you in answering specific questions on this form.

Your domestic tax authority can provide guidance regarding how to determine your tax status.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal. Please tell us in what capacity you are signing in Section C.

**WHERE TO SEND YOUR COMPLETED FORM**

Please either deliver your completed form to the nearest Craigs Investment Partners branch, or post it to:

Craigs Investment Partners Limited, Freepost 366, PO Box 13155, Tauranga 3141.

Phone: 0800 878 278

**A**

**Identification of a Controlling Person**

Please complete **ALL** Sections

**Name of Controlling Person**

**Title** *please select one*

Mr     Mrs     Miss     Ms     Dr     Other

**Full Name** *first, middle and last name*

\_\_\_\_\_

*Please complete all fields and tick your preferred phone number*

Home Ph     Mobile

Work Ph    Email

**Residential Address** *where you live, not a PO Box number*

\_\_\_\_\_ **Post code** | | | | |

**Postal Address** *if not the same as residential address*

\_\_\_\_\_ **Post code** | | | | |

**Country of Birth**     NZ     Other *specify*

**Town or City of Birth** \_\_\_\_\_

**Date of Birth**    | D | D | | M | M | | Y | Y | Y | Y |

**Please enter the legal name of the relevant Entity Account Holder(s) of which you are a Controlling Person**

**Legal name of Entity 1** \_\_\_\_\_

**Legal name of Entity 2** \_\_\_\_\_

**Legal name of Entity 3** \_\_\_\_\_

**B**

**Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent (“TIN”)**

Please complete the following table indicating (i) where the Controlling Person is tax resident; (ii) the Controlling Person’s TIN for each country/jurisdiction indicated; and, (iii) if the Controlling Person is a tax resident in a country/jurisdiction that is a Reportable Jurisdiction(s) then please also complete Section C “Type of Controlling Person”. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each country/jurisdiction of residence (rather than for each Reportable Jurisdiction). *(You can also find out more about whether a country/jurisdiction is a Reportable Jurisdiction on the OECD automatic exchange of information portal).*

**If the Controlling Person is tax resident in more than three countries/jurisdictions, please use a separate sheet**

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

- a) the country/jurisdiction where the Account Holder is resident does not issue TINs to its residents
- b) the Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)
- c) no TIN is required. (Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

Country/Jurisdiction of tax residence	TIN/IRD number	If no TIN available enter Reason a, b or c
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____

**TIN**  
For New Zealand your ‘TIN’ is your IRD number.

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason **b** above.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

**C**

### Type of Controlling Person

a. Controlling Person of a legal person - <b>control by ownership</b>	Entity 1: _____ Entity 2: _____ Entity 3: _____
b. Controlling Person of a legal person - <b>control by other means</b>	Entity 1: _____ Entity 2: _____ Entity 3: _____
c. Controlling Person of a legal person - <b>senior managing official</b>	Entity 1: _____ Entity 2: _____ Entity 3: _____
d. Controlling Person of a trust - <b>settlor</b>	Entity 1: _____ Entity 2: _____ Entity 3: _____
e. Controlling Person of a trust - <b>trustee</b>	Entity 1: _____ Entity 2: _____ Entity 3: _____
f. Controlling Person of a trust - <b>protector</b>	Entity 1: _____ Entity 2: _____ Entity 3: _____
g. Controlling Person of a trust - <b>beneficiary</b>	Entity 1: _____ Entity 2: _____ Entity 3: _____
h. Controlling Person of a trust - <b>other</b>	Entity 1: _____ Entity 2: _____ Entity 3: _____
i. Controlling Person of a legal arrangement - <b>settlor-equivalent</b> (non-trust)	Entity 1: _____ Entity 2: _____ Entity 3: _____
j. Controlling Person of a legal arrangement - <b>trustee-equivalent</b> (non-trust)	Entity 1: _____ Entity 2: _____ Entity 3: _____
k. Controlling Person of a legal arrangement - <b>protector-equivalent</b> (non-trust)	Entity 1: _____ Entity 2: _____ Entity 3: _____
l. Controlling Person of a legal arrangement - <b>beneficiary-equivalent</b> (non-trust)	Entity 1: _____ Entity 2: _____ Entity 3: _____
m. Controlling Person of a legal arrangement - <b>other-equivalent</b> (non-trust)	Entity 1: _____ Entity 2: _____ Entity 3: _____

## D

### Declaration and Signature

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Craigs Investment Partners setting out how Craigs Investment Partners may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable 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 I/ the Controlling Person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the Entity 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 Craigs Investment Partners within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Section A of this form or causes the information contained herein to become incorrect or incomplete, and to provide Craigs Investment Partners with a suitably updated self-certification and Declaration within 60 days of such change in circumstances. I also undertake to advise Craigs Investment Partners of, and to provide a new self-certification and Declaration for, each new controlling person within 60 days of that person becoming known to me.

#### Signing as Attorney

If you are signing this form as attorney for an account holder, please contact Craigs Investment Partners before you sign it. We will send you the Certificate of Non-revocation of Power of Attorney that must be signed by you when you sign the form.

#### Capacity

Please enter the 'Capacity' in which you are signing this form i.e. Account Holder; Attorney for the Account Holder.

**Full Name** *first, middle and last name*

Signature

Date | D | D | M | M | Y | Y | Y | Y |

*Note: If you are not the Account Holder 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