

Tax residency self-certification form - Entity

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard (“CRS”) require QuayStreet Asset Management to collect and report certain information about an account holder’s tax residency. If the account holder’s tax residence 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.

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

If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an “Individual tax residency self-certification form.” For joint or multiple account holders please complete a separate form for each account holder. 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 or the information at the OECD automatic exchange of information portal.

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 Person(s)”) by completing a “Controlling Person tax residency self-certification form” for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

You should indicate the capacity in which you have signed in Section D. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

As a financial institution, we are not able 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.

This completed Application Form should be returned to:

QuayStreet Asset Management Limited
Client Services
PO Box 13155
Tauranga Central
Tauranga 3141

Phone: 0800 782 900
Email: info@quaystreet.com

A Identification of Account Holder

Please complete **ALL** Sections

Legal Name of Entity/Branch

Country of incorporation or organisation

Residential Address *not a PO Box number*

Post code | | | | |

Postal Address *if not the same as residential address*

Post code | | | | |

B Entity Type

Please provide the Account Holder's Status by ticking one of the following boxes.

1. (a) Financial Institution – Investment Entity

i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (Note: if ticking this box please also complete Section B (2) below)

ii. Other Investment Entity

(b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company

If you have ticked (a) or (b) above, please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes.

GIIN Number | | | | | | | | | | | | | | | | | | | | | |

(c) Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation
If you have ticked (c), please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (c) is a Related Entity of:

(d) Active NFE – a Government Entity or Central Bank

(e) Active NFE – an International Organisation

(f) Active NFE – other than (c)-(e) (for example a start-up NFE or a non-profit NFE)

(g) Passive NFE (Note: if ticking this box please also complete Section B (2) below)

2. If you have ticked 1(a)(i) or 1(g) above, then please:

a. Indicate the name of any Controlling Person(s) of the Account Holder:

b. Complete "Controlling Person tax residency self-certification form" for each Controlling Person. Please see the definition of Controlling Person in the glossary.

C 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 Account Holder is tax resident and (ii) the Account Holder’s TIN for each country/Reportable Jurisdiction indicated. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each jurisdiction of residence (rather than for each Reportable Jurisdiction).

If the Account Holder is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.

If the Account Holder 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 appropriate:

- 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)

TIN

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

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

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

- 1.
- 2.
- 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 QuayStreet Asset Management setting out how QuayStreet Asset Management may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder 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 the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am authorised to sign for the Account Holder in respect of all the account(s) 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 QuayStreet Asset Management within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Section A of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Section B question 2a and for the avoidance of doubt the addition of any new controlling persons) and to provide QuayStreet Asset Management with a suitably updated or new self-certification and Declaration (as appropriate) within 60 days of such change in circumstances.

SIGNING AS ATTORNEY

If you are signing this form as attorney for an account holder, please contact QuayStreet Asset Management Limited 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: Please indicate the capacity in which you are signing the form (for example 'Authorised Officer').
If signing under a power of attorney please also attach a certified copy of the power of attorney.*

Capacity