

Section D Details for all companies or trusts

1. Is the entity a tax resident in, incorporated in or established under the laws of the U.S., or any country other than New Zealand?

- Yes (Provide country of tax residence and associated Tax Identification Number (or equivalent, e.g. EIN for the U.S) and continue to Question 2)
- No (Continue to Question 2)

1.	Country of tax residence (or place of effective management or principal office)	Tax Identification Number (tax file number or equivalent)
2.	Country of tax residence (or place of effective management or principal office)	Tax Identification Number (tax file number or equivalent)
3.	Country of tax residence (or place of effective management or principal office)	Tax Identification Number (tax file number or equivalent)
4.	Country of tax residence (or place of effective management or principal office)	Tax Identification Number (tax file number or equivalent)
5.	Country of tax residence (or place of effective management or principal office)	Tax Identification Number (tax file number or equivalent)

FATCA Exemption for Reporting (U.S. entity only) -

Certain U.S. entities are exempt from FATCA reporting. If you are aware of any exemption applying to you as a U.S. entity, please confirm by selecting "YES" below and provide us with a W9 form (www.irs.gov/pub/irs-pdf/fw9.pdf) with the relevant exemption code.

- Yes (Provide completed W9 and Continue to Question 2)
- No (Continue to Question 2)

2. Is the entity a Passive Non-Financial Entity ("NFE")?

E.g. 50% or more of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income (such as investments, dividends, interests, rents or royalties)

OR

50% or more of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.

- Yes (Go to Section E - Ultimate Beneficial Owners / Controlling Persons)
- No (Go to Section F - Declaration)

Section E Ultimate Beneficial Owners / Controlling Persons

Note: This section is only applicable if you have selected Yes for Question 3 in Section C or in Section D. Please complete tax residency information (**other than for New Zealand**) for all Ultimate Beneficial Owners / Controlling Persons (see Appendix) including any U.S. Substantial Owners.

Are any of the entity's Ultimate Beneficial Owners / Controlling Persons, a U.S. citizen or a tax resident of any country other than New Zealand?

- Yes (Provide details of the individuals in the table below and then go to Section F - Declaration)
- No (Go to Section F - Declaration)

Details # 1

Full name	Date of Birth	
<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	
Residential Address	Postcode	Country
<input type="text"/>	<input type="text"/>	<input type="text"/>
Controlling Person of Entity	Controlling Person type	
<input type="text"/>	<input type="text"/>	

Please provide Country, Tax Identification Number or equivalent for countries other than New Zealand

1.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>
2.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>
3.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>
4.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>
5.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>

Details #2

Full name Date of Birth / /

Residential Address Postcode Country

Controlling Person of Entity Controlling Person type

Please provide Country, Tax Identification Number or equivalent for countries other than New Zealand

1.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>
2.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>
3.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>
4.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>
5.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>

Details #3

Full name Date of Birth / /

Residential Address Postcode Country

Controlling Person of Entity Controlling Person type

Please provide Country, Tax Identification Number or equivalent for countries other than New Zealand

1.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>
2.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>
3.	Country	Tax Identification Number or equivalent
	<input type="text"/>	<input type="text"/>

4. Country Tax Identification Number or equivalent

5. Country Tax Identification Number or equivalent

Details #4

Full name Date of Birth / /

Residential Address Postcode Country

Controlling Person of Entity Controlling Person type

Please provide Country, Tax Identification Number or equivalent for countries other than New Zealand

1. Country Tax Identification Number or equivalent

2. Country Tax Identification Number or equivalent

3. Country Tax Identification Number or equivalent

4. Country Tax Identification Number or equivalent

5. Country Tax Identification Number or equivalent

Controlling person type :

1	Controlling Person of a legal person – control by ownership
2	Controlling Person of a legal person – control by other means
3	Controlling Person of a legal person – senior managing official
4	Controlling Person of a trust – settlor
5	Controlling Person of a trust – trustee
6	Controlling Person of a trust – beneficiary
7	Controlling Person of a trust – protector
8	Controlling Person of a trust – other
9	Controlling Person of a legal arrangement (non-trust) – settlor-equivalent
10	Controlling Person of a legal arrangement (non-trust) – trustee-equivalent
11	Controlling Person of a legal arrangement (non-trust) – protector-equivalent
12	Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent
13	Controlling Person of a legal arrangement (non-trust) – other-equivalent

Section F Declaration

(To be signed by or on behalf of the Account Holder. **Attorney:** Where the Self-Certification is signed under a power of attorney, a certified copy of the original power of attorney must be attached.)

I undertake to notify Rabobank within 30 days of any change in circumstances that makes any of the information supplied in this form inaccurate or incomplete.

I have obtained the consent of the individuals named in this form to provide their personal information on their behalf.

Signature

Full Name

Date

Signature

Full Name

Date

Bank Use Only

Operations

- CRS/FATCA information and classifications are reasonable considering the documentation and other information provided in accordance with CRS/FATCA validation checklist.
- TIN and financial details verified (if applicable)

Completed By

Date

Reviewed By

Date

Appendix

Note:

These selected summaries of defined terms are provided to assist you with the completion of this form. Further information can be found online by searching Common Reporting Standard for Automatic Exchange of Financial Account Information and Foreign Account Tax Compliance Act. Useful information can be found on the website of the New Zealand Inland Revenue Department.

If you have any particular questions then please contact your advisers.

“Account Holder”

The person named as the holder of the account by the Financial Institution that maintains the account e.g.

- 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
- 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.

“Active NFE”

Includes:

- any NFE where less than 50% of the NFE's gross income for the preceding year is passive income and less than 50% of the assets held by the NFE during the preceding year produce passive income; and
- the stock of which is regularly traded on an established securities market.

“Controlling Persons” (also known as “Ultimate Beneficial Owners”)

Natural persons who exercise control over an Entity. Where that Entity is treated as a Passive NFE then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership).

“CRS”

The Common Reporting Standard for Automatic Exchange of Financial Account Information (which created a new information reporting and withholding regime for Financial Institutions in participating countries), as implemented in New Zealand.

“Entity”

A legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation i.e. any person other than an individual (i.e. a natural person).

"FATCA"

U.S. legislation commonly known as the Foreign Account Tax Compliance Act (which created a new information reporting and withholding regime for non-U.S. Financial Institutions), as implemented in New Zealand.

"Financial Account"

An account with a Financial Institution.

"Financial Institution"

An Investment Entity and also a custodial institution, depository Institution and specified insurance company, as determined under CRS or FATCA.

"GIIN"

Global Intermediary Identification Number issued by the U.S. Inland Revenue Service.

"Investment Entity"

- An Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
- Trading in money market instruments, foreign exchange, interest rate and index instruments, transferable securities and commodity futures; or
- Individual and collective portfolio management; or
- Otherwise investing, administering or managing financial assets or money on behalf of other persons. Such activities or operations do not include rendering non-binding investment advice to a customer.
- Any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets where the Entity is managed by another Entity that is a depository institution, a custodial institution, a specified insurance company, or the above type of Investment Entity.

"Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution"

Any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets if the Entity is:

- an Investment Entity managed by a Financial Institution; and
- a Non-Participating Jurisdiction Financial Institution.

"Investment Entity managed by another Financial Institution"

An Investment Entity managed by an Entity that performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in the first part of the definition of 'Investment Entity'. An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets.

"NFE"

Any Entity that is not a Financial Institution.

"Non-Participating Jurisdiction"

A jurisdiction that is not a Participating Jurisdiction.

"Participating Jurisdiction"

A jurisdiction with which an agreement is in place under which it will provide the information required under CRS and that is identified in a published list.

"Participating Jurisdiction Financial Institution"

Any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that Participating Jurisdiction and any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

"Passive NFE"

Any NFE that is not an Active NFE and includes an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

"Tax Identification Number/TIN"

The taxpayer identification number in the relevant jurisdiction, being 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. TIN includes a GIIN and an Employer Identification Number (EIN).

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"). Examples of that type of number include, for Entities, a Business/company registration code/number.

"Tax residency"

The jurisdiction(s) in which the individual or Entity is resident for tax purposes, as determined under the rules for defining tax residence of the relevant jurisdiction(s). FATCA and CRS require Financial Institutions to collect and report information about tax residency.

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax in that jurisdiction by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership or similar legal arrangement that has no residence for tax purposes is be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser.

"U.S. Substantial Owner"

A U.S. person that owns 10% or more by vote or value of the Entity.