





## Welcome

Thank you for considering Forsyth Barr. Whether you are an experienced investor or just starting out, your Forsyth Barr Authorised Financial Adviser can help you to achieve the best mix of investments for your individual requirements today...and tomorrow.

This Client Information Schedule establishes your account through which you can transact your sharebroking and other investment requirements.

Please refer to our Scope of Service documents for a description of the services we provide for private clients. These include a range of services from transaction/execution services, to investment advice, to investment monitoring, to investment management services.

## Completing this Schedule

**Your Client Agreement comprises two parts:**

**Part A:** Client Information Schedule

**Part B:** Terms and Conditions (including, where relevant, any Client Profile document you complete and any Supplementary Agreement)

Should you have any queries about completing this Client Information Schedule, please ask your Authorised Financial Adviser or contact us on **0800 367 227**.

## Section A: Applicant Details

Full Legal Name:

Trading Name (if applicable):

Type of entity:

Company, Incorporated Society, Incorporated Charitable Trust Number:

Country of Incorporation or Registration:

Primary business activity of the company/partnership:

*Principal Business or Registered Office Address:*

Street No./Name:

Suburb/RD No.:

Town/City: Postcode:

Country:  New Zealand  Other (please state):

*Mailing Address:*

Street No./Name/PO Box:

Suburb/RD No.: Mail Centre:

Town/City: Postcode:

Country:  New Zealand  Other (please state):

Phone Work: Phone Mobile:

Fax: Email:

**Website Access**

Please tick if you do **not** want to be registered for website access to your account

**Principal Business or Registered Office Address:**  
This address should match what is recorded on the Companies Register.

**Mailing Address:** Only complete this part if your Mailing Address is different to your Principal Business or Registered Office Address.

**Email Address:** By providing your email addresses at any place in this application form you are consenting to receiving information required to be provided to you under the relevant legislation by email (where permitted) and receiving information about Forsyth Barr's products and services by email.

## Section B: Director, Partner, Officer, or Trustee Details

Please note that any individuals named in this section who are not account holders will be **Authorised Persons on your account**. If any Director, Partner, Officer or Trustee of the Applicant is a company, please list the company name(s) below and complete an Authorised Company Client Information Schedule for each:

Company Name:

Company Name:

### First Director, Partner, Officer, or Trustee (individual)

Mr
  Ms
  Mrs
  Miss
  Dr

Full Name:

Controlling Person Type:

Date of Birth:        
DAY MONTH YEAR

Country of Birth:

Country(s) of Citizenship/Nationality:

### Tax Details

I certify that I am a tax resident in the following country/countries (please select the country and supply the Tax Identification Number (TIN) for all that apply):

New Zealand:           (IRD Number)

Australia:           (Tax File Number)

United States:           (Social Security Number)

United Kingdom:           (National Insurance Number)

Other Country (please state):

Is the Individual a United States Person?

Yes (please complete IRS Form W-9, available on request or online at [www.irs.gov/pub/irs-pdf/fw9.pdf](http://www.irs.gov/pub/irs-pdf/fw9.pdf))
  No

### Residential Address:

Street No./Name:

Suburb/RD No.:

Town/City:  Postcode:

Country:  New Zealand

### Mailing Address:

Street No./Name/PO Box:

Suburb/RD No.:  Mail Centre:

Town/City:  Postcode:

Country:  New Zealand

Phone Work:  Phone Home:

Phone Mobile:  Fax:

Email:

**Director, Partner, Officer, or Trustee:** Please provide the full legal names of ALL Directors, Partners, Officers and Trustees.

**Controlling Person Type:** Please supply ALL Controlling Person Types that the individual holds (e.g. Trustee, Director, Settlor).

**Tax Identification Number (TIN):** Please supply the country/countries and TINs of any other countries where you are a tax resident.

**IRD Number:** For New Zealand residents, if a valid IRD Number is not provided, the default withholding tax rate of 33% will be applied.

**United States Person:** A United States Person can include US citizens, US tax residents and persons born in the US. If you are unsure, you should contact your tax adviser.

**Mailing Address:** Only complete this part if your Mailing Address is different to your Residential Address.

**Email Address:** By providing your email addresses at any place in this application form you are consenting to receiving information required to be provided to you under the relevant legislation by email (where permitted) and receiving information about Forsyth Barr's products and services by email.

## Section B: Director, Partner, Officer, or Trustee Details *(continued)*

If any Director, Partner, Officer or Trustee of the Applicant is a company, please list the company name(s) below and complete an Authorised Company Client Information Schedule for each:

Company Name:

Company Name:

### Second Director, Partner, Officer, or Trustee (individual)

Mr
  Ms
  Mrs
  Miss
  Dr

Full Name:

Controlling Person Type:

Date of Birth:     
DAY MONTH YEAR
Country of Birth:

Country(s) of Citizenship/Nationality:

### Tax Details

I certify that I am a tax resident in the following country/countries (please select the country and supply the Tax Identification Number (TIN) for all that apply):

New Zealand:            (IRD Number)

Australia:            (Tax File Number)

United States:            (Social Security Number)

United Kingdom:            (National Insurance Number)

Other Country (please state):

Is the Individual a United States Person?

Yes (please complete IRS Form W-9, available on request or online at [www.irs.gov/pub/irs-pdf/fw9.pdf](http://www.irs.gov/pub/irs-pdf/fw9.pdf))
  No

### Residential Address:

Street No./Name:

Suburb/RD No.:

Town/City:  Postcode:

Country:  New Zealand

### Mailing Address:

Street No./Name/PO Box:

Suburb/RD No.:  Mail Centre:

Town/City:  Postcode:

Country:  New Zealand

Phone Work:  Phone Home:

Phone Mobile:  Fax:

Email:

**Director, Partner, Officer, or Trustee:** Please provide the full legal names of ALL Directors, Partners, Officers and Trustees.

**Controlling Person Type:** Please supply ALL Controlling Person Types that the individual holds (e.g. Trustee, Director, Settlor).

**Tax Identification Number (TIN):** Please supply the country/countries and TINs of any other countries where you are a tax resident.

**IRD Number:** For New Zealand residents, if a valid IRD Number is not provided, the default withholding tax rate of 33% will be applied.

**United States Person:** A United States Person can include US citizens, US tax residents and persons born in the US. If you are unsure, you should contact your tax adviser.

**Mailing Address:** Only complete this part if your Mailing Address is different to your Residential Address.

**Email Address:** By providing your email addresses at any place in this application form you are consenting to receiving information required to be provided to you under the relevant legislation by email (where permitted) and receiving information about Forsyth Barr's products and services by email.









## Section D: Listed Entity Director/Officer Details

Is any person who is signing this Agreement a Director or Officer of an entity that has securities listed on any Recognised Securities Exchange?

Yes  No

If 'Yes', please complete the Director/Officer details below.

### Listed Entity Director/Officer Details

Director/Officer Name:	
Relationship to Listed Entity:	Listed Entity Name:
Director/Officer Name:	
Relationship to Listed Entity:	Listed Entity Name:
Director/Officer Name:	
Relationship to Listed Entity:	Listed Entity Name:

## Section E: Anti-Money Laundering and Tax Disclosures

How will the account be used? (please reply 'Yes' or 'No'):

- Invest in one or two specific securities  Yes  No
- Receive or send money from or to countries other than New Zealand or Australia  Yes  No
- Receive or send money from or to third party non bank financial services companies e.g. forex providers or share brokers  Yes  No
- Invest more than NZD \$1million  Yes  No

### Politically Exposed Persons

Is any Director/Partner/Officer/Trustee/Authorised Person/Beneficial Owner either:

- an individual who holds, or has held at any time in the preceding 12 months, a prominent public function in any country (other than New Zealand); or
- an immediate family member of a person referred to above, including a spouse, partner, child, child's spouse/partner or a parent.

If 'Yes', please provide details of the public function held and the country:

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**Prominent Public Function:** e.g. head of a country, government minister, senior politician, senior Judge, governor of a central bank, ambassador, high commissioner, high-ranking member of the armed forces, or senior position in a State enterprise.

Please provide details of the origin of their wealth and evidence e.g. if the origin of their wealth is business income then a copy of the business financial statements:

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**Origin of Wealth:** A detailed description of the activity which has generated the overall net worth of the Politically Exposed Person.

Please provide details of the source of any funds to be paid into their account with Forsyth Barr:

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**Source of Funds:** A description of the origin and means of transfer for monies being paid into their Forsyth Barr account e.g. electronic transfer from a New Zealand bank account.

## Section E: Anti-Money Laundering and Tax Disclosures *(continued)*

### Company Information

**Bearer Shares:** A bearer share accords ownership in a company to whoever holds the physical bearer share certificate and ownership can be transferred by delivery of the physical share certificate. NB: New Zealand incorporated companies are unable to issue bearer shares.

Please answer the following questions if the Applicant is a company:

- Is the company a vehicle for holding personal assets?  Yes  No
- Does the company have nominee shareholders?  Yes  No
- Has the company issued bearer shares or does it have the ability to issue bearer shares?  Yes  No

### Source of Funds/Wealth

This section is mandatory if:

- the Applicant is incorporated/registered/established in a country other than New Zealand; or
- you answered 'Yes' to any of the questions in the Company Information section above.

Please provide details of the origin of the Applicant's wealth:

**Origin of Wealth:** A detailed description of the activity which has generated their net worth, e.g. employment earnings (please specify the nature of their employment), sale of a business (please specify the nature of the business and industry).

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**Source of Funds:** A description of the origin and means of transfer for monies being paid into your Forsyth Barr account e.g. electronic transfer from your New Zealand bank account.

Please provide details of the source of any funds to be paid at account opening into the Applicant's account with Forsyth Barr and evidence e.g. if the source of funds is the proceeds from an investment then a confirming document from the company or bank where the investment was made:

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## Section E: Anti-Money Laundering and Tax Disclosures *(continued)*

### Beneficial Ownership

Please provide details of all beneficial owners of the Applicant. A beneficial owner is an individual who owns more than 25% of the Applicant and/or an individual who has effective control of the Applicant. Should no individual own more than 25% of the Applicant, you must still provide details of at least one individual who has effective control of the Applicant.

#### First Beneficial Owner

Mr
  Ms
  Mrs
  Miss
  Dr

Full Name:

Controlling Person Type:

Date of Birth:     
DAY MONTH YEAR
Country of Birth:

Country(s) of Citizenship/Nationality:

#### Tax Details

I certify that I am a tax resident in the following country/countries (please select the country and supply the Tax Identification Number (TIN) for all that apply):

- New Zealand:             (IRD Number)
- Australia:             (Tax File Number)
- United States:             (Social Security Number)
- United Kingdom:             (National Insurance Number)
- Other Country (please state):

Is the Beneficial Owner a United States Person?

- Yes (please complete IRS Form W-9, available on request or online at [www.irs.gov/pub/irs-pdf/fw9.pdf](http://www.irs.gov/pub/irs-pdf/fw9.pdf))
- No

#### Residential Address:

Street No./Name:

Suburb/RD No.:

Town/City:  Postcode:

Country:  New Zealand

#### Mailing Address:

Street No./Name/PO Box:

Suburb/RD No.:  Mail Centre:

Town/City:  Postcode:

Country:  New Zealand

Phone Work:  Phone Home:

Phone Mobile:

Email:

**Effective control:** an individual with effective control can include those with the ability to control the Applicant, those in senior management positions and/or those with the ability to dismiss those in senior management positions.

**Full Name:** This includes your First Name, Middle Name(s), Last Name – please do not use initials or abbreviations.

**Controlling Person Type:** Please supply ALL Controlling Person Types that the individual holds (e.g. Trustee, Director, Settlor).

**Tax Identification Number (TIN):** Please supply the country/countries and TINs of any other countries where you are a tax resident.

**United States Person:** A United States Person can include US citizens, US tax residents and persons born in the US. If you are unsure, you should contact your tax adviser.

**Mailing Address:** Only complete this part if your Mailing Address is different to your Residential Address.



## Section E: Anti-Money Laundering and Tax Disclosures *(continued)*

### Beneficial Ownership

#### Third Beneficial Owner

**Full Name:** This includes your First Name, Middle Name(s), Last Name – please do not use initials or abbreviations.

Mr
  Ms
  Mrs
  Miss
  Dr

Full Name:

**Controlling Person Type:** Please supply ALL Controlling Person Types that the individual holds (e.g. Trustee, Director, Settlor).

Controlling Person Type:

Date of Birth:        
DAY MONTH YEAR

Country of Birth:

Country(s) of Citizenship/Nationality:

#### Tax Details

**Tax Identification Number (TIN):** Please supply the country/countries and TINs of any other countries where you are a tax resident.

I certify that I am a tax resident in the following country/countries (please select the country and supply the Tax Identification Number (TIN) for all that apply):

- New Zealand:            (IRD Number)
- Australia:            (Tax File Number)
- United States:            (Social Security Number)
- United Kingdom:            (National Insurance Number)
- Other Country (please state):

Is the Beneficial Owner a United States Person?

- Yes (please complete IRS Form W-9, available on request or online at [www.irs.gov/pub/irs-pdf/fw9.pdf](http://www.irs.gov/pub/irs-pdf/fw9.pdf))
- No

**United States Person:** A United States Person can include US citizens, US tax residents and persons born in the US. If you are unsure, you should contact your tax adviser.

**Residential Address:**

Street No./Name:

Suburb/RD No.:

Town/City:  Postcode:

Country:  New Zealand  Other (please state):

**Mailing Address:**

Street No./Name/PO Box:

Suburb/RD No.:  Mail Centre:

Town/City:  Postcode:

Country:  New Zealand  Other (please state):

Phone Work:  Phone Home:

Phone Mobile:

Email:

**Mailing Address:** Only complete this part if your Mailing Address is different to your Residential Address.

## Section E: Anti-Money Laundering and Tax Disclosures *(continued)*

### Beneficial Ownership

#### Fourth Beneficial Owner

**Full Name:** This includes your First Name, Middle Name(s), Last Name – please do not use initials or abbreviations.

Mr
  Ms
  Mrs
  Miss
  Dr

Full Name:

**Controlling Person Type:** Please supply ALL Controlling Person Types that the individual holds (e.g. Trustee, Director, Settlor).

Controlling Person Type:

Date of Birth:        
DAY MONTH YEAR

Country of Birth:

Country(s) of Citizenship/Nationality:

#### Tax Details

**Tax Identification Number (TIN):** Please supply the country/countries and TINs of any other countries where you are a tax resident.

I certify that I am a tax resident in the following country/countries (please select the country and supply the Tax Identification Number (TIN) for all that apply):

New Zealand:           (IRD Number)

Australia:           (Tax File Number)

United States:           (Social Security Number)

United Kingdom:           (National Insurance Number)

Other Country (please state):

Is the Beneficial Owner a United States Person?

Yes (please complete IRS Form W-9, available on request or online at [www.irs.gov/pub/irs-pdf/fw9.pdf](http://www.irs.gov/pub/irs-pdf/fw9.pdf))
  No

**United States Person:** A United States Person can include US citizens, US tax residents and persons born in the US. If you are unsure, you should contact your tax adviser.

#### Residential Address:

Street No./Name:

Suburb/RD No.:

Town/City:  Postcode:

Country:  New Zealand  Other (please state):

#### Mailing Address:

Street No./Name/PO Box:

Suburb/RD No.:  Mail Centre:

Town/City:  Postcode:

Country:  New Zealand  Other (please state):

Phone Work:  Phone Home:

Phone Mobile:

Email:

**Mailing Address:** Only complete this part if your Mailing Address is different to your Residential Address.

## Section F: Identification Requirements

We are required by law to verify the Applicant's identity, and that of persons authorised to act on its behalf. These procedures are in place to protect it and to ensure that transactions are being effected for the right entity. Accordingly, please provide the required identification and address verification documentation for each person listed below. Without this information it is not possible to open or operate your account.

### Director/Partner/Officer/Trustee/Authorised Person/Beneficial Owner:

#### Option A: An original certified copy of any one of the following:

- Current Passport
- Current New Zealand Firearms Licence
- Foreign National Identity Card showing full name, date of birth, signature, and photograph

**Firearms Licence:** If you provide us with a certified copy of a Firearms Licence, please also provide a certified copy of a NZ Driver Licence or card issued by a registered bank showing your name and signature in order for us to verify your signature on this Client Agreement.

#### Option B: An original certified copy of a combination of a:

- Current New Zealand Driver Licence (showing both sides of the Licence)

*Plus one of the following:*

- Birth Certificate or Citizenship Certificate
- Document issued by a registered bank showing the person's full name and signature (e.g. credit/debit card, eftpos card)
- Bank statement issued by a registered bank (as delivered by mail, not via internet banking) dated within the last 12 months
- Government agency document that contains the person's full name and signature (e.g. SuperGold Card)
- Government agency statement (e.g. IRD statement) dated within the last 12 months

*For verification of residential address we need a copy of one of the following:*

- Utility or Rates bill
- Telephone bill
- Bank Statement\*
- Government Agency Statement\* (e.g. IRD Statement)
- Electoral Roll
- Insurance Policy
- Share Registry Statement
- Credit Card Statement
- Online White Pages (<http://whitepages.co.nz/>)

\* Not required if already provided under Option B.

Documentation must be dated within the last 12 months and include the client's residential address. Copies do not need to be certified (i.e. internet statements are acceptable).

If you cannot provide these documents please contact us to discuss.

### Company/Incorporated Society/Incorporated Charitable Trust

- Certificate of Incorporation (original certified copy if Applicant is incorporated outside New Zealand)
- Confirmation of Directors from an official/independent source (original certified copy if Applicant is incorporated outside New Zealand)
- Confirmation of ownership structure from an official/independent source (original certified copy if Applicant is incorporated outside New Zealand)

**Official/independent source:** e.g. lawyer, accountant, company registry, financial accounts.

### Partnership/Unincorporated Association account (only)

- An original certified copy of the relevant pages of the Partnership Deed/Agreement, and any resolutions evidencing any amendments, which must confirm the Partnership's name, and the Partners/Officers' names and other persons authorised to act on behalf of the Partnership.

*Documents provided must be certified*

The copies provided must be certified by a trusted referee. Alternatively, you can provide original documents to a Forsyth Barr Authorised Financial Adviser for verification.

*A trusted referee must be at least 16 years old and must be one of the following:*

- Commonwealth representative
- Member of the New Zealand Police
- Justice of the Peace
- Registered Medical Doctor
- Registered Teacher
- Minister of Religion
- Lawyer
- Notary Public
- New Zealand Honorary Consul
- Member of Parliament
- Chartered Accountant
- Kaumatua

*The trusted referee must not be:*

- Related to the named individual
- The spouse or partner of the named individual
- A person who lives at the same address as the named individual
- A person involved in the transaction or business requiring the certification

The trusted referee must sight the original document, and provide a written statement to the effect that the copy provided is a true and correct copy and represents your identity.

Certification must include the name, occupation, and signature of the trusted referee and the date of confirmation, and must have been carried out in the last three months.



## Section E: Identification Requirements *(continued)*

### Bank Account Details

To settle your account by direct debit or direct credit, we will require **original** bank account documentation in the same name as the account Applicant(s). **Please provide ONE of the following:**

- A bank encoded deposit slip with pre-printed details of your bank account name and number
- A cheque from your bank account                       A bank statement
- A verification letter or other document of confirmation provided by your bank

We will only make payments to a bank account in the name of the Applicant(s).

### Additional information

We may require additional information and/or documentation from you in order to meet the requirements of the Anti-Money Laundering and Countering the Financing of Terrorism Act 2009. We will notify you if we require anything further.

## Section G: NZX Prescribed Person Confirmation

As an NZX Market Participant, Forsyth Barr Limited is prohibited under the NZX Participant Rules from buying or selling securities for a Prescribed Person of any other NZX Firm.

A Prescribed Person is someone who has a defined relationship or connection with another NZX Firm.

This account will be a Prescribed Person account if any account holder is:

- (a) a director (other than an independent director), partner, NZX Adviser, officer, employee, agent, dealer or contractor of an NZX Market Participant; or;
- (b) the spouse, de facto partner or dependent child of a person referred to in (a); or
- (c) a company or other incorporated entity :
- that is controlled by one or more persons referred to in (a) or (b); or
  - where one or more persons referred to in (a) or (b) is beneficially entitled to more than 50% of the entity's issued capital, or hold or controls more than 50% of the voting power; or
- (d) a family trust of one or more persons referred to in (a) or (b). A family trust in this case means a trust where one or more persons referred to in (a) or (b):
- is potentially able to receive a benefit under the trust of, or has the power to distribute to a beneficiary, 33% or more of the value of the trust property; and
  - can remove a majority of the trustees and replace them with their own nominees; or
- (e) an entity controlled by any one or more person or entities referred to in (a) to (d).

In (e) above, an entity is "controlled" by one or more persons if those persons have the capacity to determine the outcome of decisions about the entity's financial and operating policies, taking account of the practical influence that they are able to exert.

Please confirm that none of the above apply:

- I/We confirm that this is **not** an account for a Prescribed Person.

## Section H: Registration Details

**Registration Name:** Please complete this section **ONLY** if you wish the Registration Name to be different to the name(s) recorded in Section A.

**Registration Address:** Please complete this section **ONLY** if you wish the Registration Address to be different to the Mailing Address recorded in Section A.

Registration Name:											
Registration Address:											
Street No./Name/PO Box:											
Suburb/RD No.:	Mail Centre:										
Town/City:	Postcode:										
Country: <input type="radio"/> New Zealand <input type="radio"/>	Other (please state):										
Common Shareholder Number (CSN) (if available):	<table border="1"><tr><td>3</td><td>3</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	3	3								
3	3										

## Section I: Tax Details

**RWT Rate:** If a valid IRD number is not provided the default withholding tax rate of 33% will be applied.

**RWT Rate (Companies):** Please note, companies can only choose the RWT options 'Exempt' or '28%'.

**Exempt:** Please attach Exemption Certificate to this Schedule.

**Prescribed Investor Rate:** A PIR is the tax rate that the PIE you invest in can use to calculate the tax on the income it derives from investing your contributions, if you have also provided your IRD number. If a PIR is not selected the default PIR of 28% will be applied.

**Non-Resident Withholding Tax Rate:** The appropriate Non-Resident Withholding Tax Rate will be applied based on your country of residence.

### Tax Identification Number (TIN):

Please supply the country/ countries and TINs of any other countries where the entity is a tax resident.

### An Entity which is a US Person:

It includes partnerships or corporations organised in the United States or under the laws of the United States or any State thereof, a trust if a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust and one or more US persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States.

### Limitation on Benefits Certification:

To ensure we are able to deduct the appropriate rate of United States Resident Withholding Tax in respect of US investments, clients must certify they are eligible for treaty benefits and must specify the relevant Limitation on Benefits provision they satisfy under the Double Tax Agreement between New Zealand and the United States. This requirement was brought about by the Internal Revenue Service (of the United States) and impacts all clients investing in US Securities. If you do not currently hold any US Securities, we still recommend that you still complete the certification. We will hold the appropriate documentation on file for future investment decisions.

**Income:** Within the meaning of section 894 of the Internal Revenue Code (Income affected by treaty) and the regulations thereunder.

**Companies and trusts which are owned and controlled:** More than 50% of the voting power and value of the company's shares, or more than 50% of the beneficial interests in the case of trusts, and where ownership is indirect all in the chain of ownership must also be New Zealand residents.

**New Zealand residents:** Includes individuals and other persons liable to tax in New Zealand by reason of tax residence.

### New Zealand Tax Residents

Resident Withholding Tax Rate (RWT):  Exempt  10.5%  17.5%  28%  30%  33%

Prescribed Investor Rate (PIR):  0%  10.5%  17.5%  28%

For further information on selecting the appropriate RWT or PIR, please refer to [www.ird.govt.nz](http://www.ird.govt.nz). Please advise Forsyth Barr should your tax details change.

### Overseas Tax Residents

Please apply the Approved Issuer Levy (2%), where applicable, to approved interest-bearing investments. The default Prescribed Investor Rate (PIR) for non-residents is 28%.

### Tax Details

I certify that the entity is a tax resident in the following country/countries (please select the country and supply the Tax Identification Number (TIN) for all that apply):

- New Zealand:           (IRD Number)
- Australia:           (Tax File Number)
- United States:           (Employer Identification Number)
- United Kingdom:           (Unique Taxpayer Reference)
- Other Country (please state):

Is the entity a United States Person?

- Yes (please complete IRS Form W-9, available on request or online at [www.irs.gov/pub/irs-pdf/fw9.pdf](http://www.irs.gov/pub/irs-pdf/fw9.pdf))
- No

### Limitation on Benefits Certification

- No, I/we are not eligible
- I/we certify that the entity meets all provisions of the applicable treaty that are necessary to claim a reduced rate of withholding, including any limitation on benefits provisions, and derives the income as the beneficial owner.

Please select the following Limitation on Benefits provision that applies to your circumstances:

- Company or trust that meets the ownership and base erosion test.*  
This includes companies and trusts which are owned and controlled by New Zealand residents and more than half of the company's/trust's income is accrued or paid to entities or individuals who are resident in either New Zealand or the United States.
- Tax exempt pension trust or pension fund*  
This includes pension funds and pension trusts where more than half the beneficiaries or participants are New Zealand residents.
- Other tax exempt organisation*  
This includes religious, charitable, scientific, artistic, cultural, or educational organisations provided more than half the beneficiaries, members, or participants are New Zealand residents.
- Government*  
This includes Government entities, political subdivisions, and local authorities.
- None of the above*  
If you do not meet any of the above categories please complete the appropriate W-8 Series Form: [www.irs.gov/businesses/corporations/fatca-related-forms](http://www.irs.gov/businesses/corporations/fatca-related-forms). If you are unsure which form you need, please discuss this with your tax adviser/accountant.

The summaries provided are for the general convenience of taxpayers but may not be relied upon for making a final determination that you meet a Limitation on Benefit test. Rather you must check the text of the Limitation on Benefit Article in the United States - New Zealand Double Tax Agreement to determine which tests are available under that treaty and the particular requirements of those tests.

## Section I: Tax Details *(continued)*

**Entity managed by another Financial Institution:** An institution manages the entity if it is responsible for making and executing investment decisions without needing prior approval from management, the board or trustees of the entity. Ad hoc investment advice isn't 'management' of the entity.

**Trustee which is a Financial Institution:** A 'Financial Institution' includes trustee corporations, and can include lawyer and accountant nominee or trust companies. However, it will exclude lawyers or accountants acting as a trustee in a personal capacity. It also usually excludes trustee companies which are only a trustee of a single trust. If in doubt, please contact the Trustee.

**Financial products:** Any asset that may be held in an account, such as shares, bonds, debentures, and money.

**Passive Investments/Income:** Passive income includes dividends, interest, rents and royalties (other than rents and royalties derived in the active conduct of a trade/business), annuities, and amounts received under cash insurance contracts.

### 1. Entity Type Classification

Please answer all of the following;

If you answer **YES** to **ANY** of the questions below, please complete the 3. *Financial Institutions* section.

If you answer **NO** to **ALL** of the questions below, please complete the 2. *Non-Financial Entity* section.

Is the entity managed on a discretionary basis by a Financial Institution, **AND** is more than 50% of the entity's income generated from investment activities in financial products?  Yes  No

Is the entity a trust which generates more than 50% of its income from investment activities in financial products, **AND** has a trustee which is a Financial Institution?  Yes  No

Is the entity a bank, non-bank deposit taker, custodian, investment fund and fund manager, private equity, hedge fund or an insurer?  Yes  No

Is the entity an investment entity that carries on a business of trading in financial assets for or on behalf of a customer, **AND** has more than 50% of its income attributable to investment activities?  Yes  No

### 2. Non-Financial Entity

Is the account held for an Active or Passive Non-Financial Entity?

Active Non-Financial Entity

An **Active Non-Financial Entity** is one where, in the preceding calendar year, **less than 50%** of the entity's gross income was passive income, **AND** where **less than 50%** of the assets held by the entity were assets held for the production of passive income.

This also includes the following entities:

- A Holding Company, other than a Holding Company of a Financial Institution that does not hold itself out to be a PE fund, VC fund or Leveraged Buyout Fund, or any similar type of investment vehicle.
- A registered charity (even if it derives predominantly passive income)
- A Listed Company that is not an Investment Entity/Exchange Traded Fund

Passive Non-Financial Entity

A **Passive Non-Financial Entity** is one where, in the preceding calendar year, the entity earned **50% or more** of its gross income from passive investments **OR** where **50% or more** of the entity's assets were held for the production of passive income in the preceding calendar year.

## Section I: Tax Details *(continued)*

### 3. Financial Institutions

**Global Intermediary Identification Numbers (GIINs):** Assigned to Financial Institutions and sponsoring entities for purposes of identifying their registration status with the IRS under FATCA.

**Reporting Financial Institution does not currently have a GIIN:** If the Financial Institution has applied for a GIIN but has not received it yet, please wait for it to be issued before returning the form.

i. **Does the entity have a Global Intermediary Identification Number (GIIN)? If yes, please provide the details below:**

Financial Institution's Name:

GIIN:

OR

ii. **If the Financial Institution requires a GIIN and it has not registered to be issued with one, it can apply at this website: [www.irs.gov/businesses/corporations/fatca-foreign-financial-institution-registration-tool](http://www.irs.gov/businesses/corporations/fatca-foreign-financial-institution-registration-tool).** Instructions on how to register can be found at this website: [www.irs.gov/pub/irs-pdf/p5118.pdf](http://www.irs.gov/pub/irs-pdf/p5118.pdf). Once the GIIN has been received please write the Financial Institution's name and GIIN above.

There is guidance available from the IRD to help Financial Institutions understand their obligations and due diligence requirements to identify and report where foreign tax residents may be associated with the account. If you think this may apply to you please read IRD Guidance Note IR1083 where US persons are associated with the account and where any other foreign tax residents are associated with the account please refer to IRD Guidance Note 1049.

OR

iii. **For Private Portfolio management accounts, Forsyth Barr can register for a GIIN on behalf of the Entity**

I authorize Forsyth Barr to apply for a GIIN on the entity's behalf (using the FATCA registration system) and acknowledge that the ongoing obligations of complying with FATCA is the responsibility of the Responsible Officer noted below.

Please supply the following information to assist Forsyth Barr in the registration process

Jurisdiction of tax residence(s) of the entity:

Responsible Officer:

Business Title of Responsible Officer:

Contact Details of Responsible Officer:

Street No./Name/PO Box:

Suburb/RD No.:

Mail Centre:

Town/City:

Postcode:

Country:  New Zealand

Other (please state):

Phone Work:

Phone Mobile:

Fax:

Email:

If the entity maintains a branch outside its country/jurisdiction of tax residence, write its location below:

OR

iv. **Has another Financial Institution agreed to sponsor or document the entity?**

Yes

Sponsoring Financial Institution's Name (or documenting Trustee's name):

GIIN:

OR

v. **Is the entity a Non-Reporting Financial Institution/Exempt Beneficial Owner:**

Yes

This may include:

- Governmental entities
- International Organisation
- Certain retirement funds
- Maori Authorities
- Registered Deemed Compliant Financial Institutions
- Certified Deemed Compliant Financial Institutions

**Responsible Officer:** Responsible Officer means the person authorized under applicable local law to establish the statuses of the Financial Institution's home office. The individual identified as the Responsible Officer will be the only individual who will receive emails from the IRS related to the Financial Institution's FATCA account.

**Sponsoring Entity:** In some circumstances, where an account is held by a trust which has a Trustee Company as a Trustee, the Trustee Company may choose to sponsor the Trust. Please check with your Trustee Company if this is an option.

## Section J: Settlement Details

**Bank Account:** The Forsyth Barr Authority to Accept Direct Debits form is located at the back of this document. For sales, we will pay to the bank account you nominate if you provide us with original bank account documentation in the same name as the account Applicant(s).

Contract Notes will be sent to the email address provided in *Section A. Primary Applicant Details*.

I prefer to settle my account by:  Forsyth Barr Cash Management  Bank Account

## Section K: Cash Management Service

Should you wish to make an initial deposit via the Forsyth Barr Cash Management service, please indicate the amount and currency in which you wish to invest.

Currency:  NZD  AUD  USD  GBP  CAD  EUR

Amount: \$

Please check the current rate schedule applicable to your investment or contact your Investment Adviser.

**Please make cheques payable (and crossed "Not Transferable") to Forsyth Barr Cash Management.**

## Section L: Inland Revenue Department Payments *(if applicable)*

**Direct Credit:** Please provide original documentation from the Inland Revenue Department confirming their bank account details.

I authorise Forsyth Barr Limited to make payments from time to time as requested by me/us to the Inland Revenue Department by deductions from my Forsyth Barr Cash Management account.

## Section M: Custody Service

**Custodial Fee:** To be negotiated between Forsyth Barr and you at the time of entering this Client Agreement.

**Financial Arrangement Rules:** The definition of "Financial Arrangements" captures a wide range of debt instruments including bank accounts, bonds and loans. In broad terms, a person is required to use a spreading method under the Financial Arrangement rules to allocate income or expenditure to an income year if:

- The absolute value of the person's income and expenditure in the income year under financial arrangements to which the person is a party is greater than NZ\$100,000; and
- On any day in the income year the absolute value of all the financial arrangements to which the person is a party to, added together, is greater than NZ\$1,000,000; or
- The impact of using a spreading method, as opposed to the cash basis, is greater than NZ\$40,000.

Would you like Forsyth Barr to provide its custody services for your investment assets to be held in safe keeping on your behalf?  Yes  No

If 'Yes', please refer to *Part B: Terms and Conditions, Section B: Safe Custody and Custodial Service Terms and Conditions*.

**Custodial Fee**

By Schedule  Fixed Rate (Percentage of Portfolio):  % Per Annum

Fixed Amount (NZD): \$  Per Annum

Are you subject to a spreading method under the Financial Arrangement Rules?  Yes  No





## Section O: Investment Services

There are four levels of private client services available which vary according to the level of assistance you are seeking. Please refer to the relevant Forsyth Barr Scope of Service document. Please consider and select a service that suits your requirements.

- Investment Transaction Service:** Buying and selling investments at your instruction, with access to research on markets, securities and financial products.
- Investment Advisory Service:** Personalised advice, limited to consideration of your selected investment profile, regarding your investments and financial products, with access to research on markets, securities and financial products.
- Premium Advisory Service:** Personalised advice, with ongoing monitoring of your investments, a complete administration service, regular reporting to you and access to research on markets, securities and financial products.
- Private Portfolio Management:** Management and administration of your investments on your behalf, based on discretion authorised by you and within agreed parameters, accompanied by regular reporting to you.

We will record your Account as an Investment Transaction Service account in the absence of any selection.

For the Premium Advisory Service and Private Portfolio Management, you will also need to complete a Client Profile. Your Forsyth Barr Investment Adviser will then discuss an Investment Plan with you. The information requested in the Client Profile enables us to take your specific circumstances into account when providing investment advice and other personalised financial adviser services to you. It is important that we have sufficient information collected to enable us to provide you with appropriate advice.

In the case of the Investment Advisory Service, you will need to select an investment profile, based on a standard questionnaire that asks about your investing experience, investment horizon and attitude to risk.

Please contact your Investment Adviser should you wish to discuss the above.

## Section P: Basis of Service

We will provide services on the Terms and Conditions set out in this Client Agreement, and on the basis of the Scope of Service for the relevant service, each as updated from time to time.

Forsyth Barr produces and accesses research and other investment information, from various internal and external sources, which also provides a basis for our advice and services.

Before acting on any advice or recommendations, you should always consider the appropriateness of the advice or recommendations having regard to your specific circumstances.

Unless otherwise agreed or the service selected provides otherwise, you are responsible for the ongoing monitoring of your investments.

For more details regarding the basis of service, and the principal benefits and risks of investing and financial advice, please refer to the Terms and Conditions set out in this Client Agreement. It is important you read and understand the Scope of Service and Section D of the Terms and Conditions regarding basis of service, principal benefits and risks of investing and financial advice, and discuss any matters with your Investment Adviser.



## Section Q: Declaration and Signatures

By signing this Client Agreement I/we agree as follows:

- I/We confirm that all details set out in this Client Information Schedule are correct and not misleading (including by omission).
- I/We agree that I/we have received a copy of the Forsyth Barr Limited Terms and Conditions and Scope of Service.
- I/We agree that I/we have received copies of the Authorised Financial Advisers' Primary and Secondary Disclosure Statements which are applicable to my account.
- I/We agree to all the Terms and Conditions set out in Part B of this Client Agreement.
- I/We agree that I/we have not been declined service by any other Financial Services Providers or been declared bankrupt.
- I/We authorise that any person named as a person authorised to act on my/our behalf may give instructions to transact any Securities business on my/our behalf.
- I/We agree that where there is more than one of us, the instructions of any one of us will be sufficient authority for you to act on those instructions.
- I/We confirm that we have read Part B: Terms and Conditions, especially Section E: Basis of Service, Principal Benefits and Risks of Investing and Financial Advice.
- I/We confirm that Forsyth Barr Limited has drawn my/our attention to Section A, Clause 8 (Bringing Orders to Market) contained in Part B: Terms and Conditions.
- I/We confirm that a Forsyth Barr Cash Management Account will be opened as part of this account set-up.
- I/We have consulted an independent adviser where necessary and acknowledge Forsyth Barr does not provide tax advice.
- I/We understand that provision of false, inaccurate or incomplete information may constitute an offence(s) and penalties may apply.
- I/We will notify Forsyth Barr of any changes to any information within 30 days of the change occurring and, where required, will provide Forsyth Barr with a new self-certification of tax residency.

### Instructions for Signing

- **Every person** named as one of the **Account Holders** or as an **Authorised Person** must sign below
- At least two Directors must sign on behalf of a Company, unless the Company only has one Director in which case the Director's signature must be witnessed as set out below

Name:	Name:
Signature:	Signature:
Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<small>DAY MONTH YEAR</small>	<small>DAY MONTH YEAR</small>
Name:	Name:
Signature:	Signature:
Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<small>DAY MONTH YEAR</small>	<small>DAY MONTH YEAR</small>

**Witness (if a company only has one Director then the Director's signature must be witnessed as set out below)**

Name of Witness:	
Occupation:	
Address:	
Street No./Name/PO Box:	
Suburb/RD No.:	Mail Centre:
Town/City:	Postcode:
Signature:	Date: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	<small>DAY MONTH YEAR</small>

Acceptance of this Client Agreement is deemed by the Applicants signing this Client Information Schedule.

# Authority to Accept Direct Debits

Not to operate as an assignment or an agreement

Account Name:									
Account Number:					<b>AUTHORISATION CODE</b>				
					0 6 1 2 8 9 8				
<b>Bank Instructions</b>									
Name of Bank Account:									
Bank Account from which payments are to be made:									
BANK			BRANCH			ACCOUNT NUMBER			SUFFIX
Bank Name:									

**To: The Bank Manager,**

I/We authorise you until further notice, to debit my/our account with all amounts which **Forsyth Barr Limited** client funds (hereinafter referred to as the Initiator) the registered Initiator of the above Authorisation Code, may initiate by Direct Debit. I/We acknowledge and accept that the Bank accepts this authority only upon the conditions listed below.

**Information to appear on my/our Bank Statement:**

Payer Particulars:					
Payer Reference:					
Payer Code:					
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Approved					
1289	11/04				

Required Signatures: All Account Holders must sign this authority.

Signature:	Date:								
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DAY	MONTH	YEAR							

**Conditions Of This Authority**

1. The Initiator:
  - (a) Has agreed to send notice of the net amount of each Direct Debit no less than the date the Direct Debit is initiated. This notice will be provided either:-
    - (i) in writing; or
    - (ii) by electronic mail where the Customer has provided prior written consent to the Initiator.  
The notice will include the following message:- The amount of \$ .... was direct debited to your Bank account on .... (initiating date).
  - (b) May, upon the relationship which gave rise to this Authority being terminated, give notice to the Bank that no further Direct Debits are to be initiated under the Authority. Upon receipt of such notice the Bank may terminate this Authority as to future payments by notice in writing to me/us.
  - (c) May, upon receiving an "authority transfer form" (dated after the date of this authority) signed by me/us and addressed to a bank to which I/we have transferred my/our bank account, initiate Direct Debits in reliance of that transfer form and this Authority from the account identified in the authority transfer form.
  - (d) Agrees, if the bank dishonours a direct debit but sends the direct debit again within 5 business days of the dishonour, is not required to give I/we a second notice of the amount and date of the direct debit.
2. The Customer may:
  - (a) At any time, terminate this Authority as to future payments by giving notice of termination to the Bank and to the Initiator.
  - (b) Stop payment of any Direct Debit to be initiated under this Authority by the Initiator by giving written notice to the Bank prior to the Direct Debit being paid by the Bank.
  - (c) Where a variation to the amount agreed between the Initiator and the Customer from time to time to be direct debited has been made without notice being given in terms of clause 1(a) above, or notice is received, but the amount or the date of debiting is different from the amount or the date specified on the notice, request the Bank to reverse or alter any such Direct Debit initiated by the Initiator by debiting the amount of the reversal or alteration of a Direct Debit back to the Initiator through the Initiator's Bank PROVIDED such request is made not more than 120 days from the date when the Direct Debit was debited to my/our account.
3. The Customer acknowledges that:
  - (a) This Authority will remain in full force and effect in respect of all Direct Debits passed to my/our account in good faith notwithstanding my/our death, bankruptcy or other revocation of this Authority until actual notice of such event is received by the Bank.
  - (b) In any event this Authority is subject to any arrangement now or hereafter existing between me/us and the Bank in relation to my/our account.
  - (c) Any dispute as to the correctness or validity of an amount debited to my/our account shall not be the concern of the Bank except in so far as the Direct Debit has not been paid in accordance with this Authority. Any other disputes lies between me/us and the initiator.
  - (d) Where the Bank has used reasonable care and skill in acting in accordance with this authority, the Bank accepts no responsibility or liability in respect of:
    - the accuracy of information about Direct Debits on Bank statements.
    - any variations between notices given by the Initiator and the amounts of Direct Debits.
  - (e) The Bank is not responsible for, or under any liability in respect of the Initiator's failure to give notice in accordance with 1(a) nor for the non-receipt or late receipt of notice by me/us for any reason whatsoever. In any such situation the dispute lies between me/us and the Initiator.
4. The Bank may:
  - (a) In its absolute discretion conclusively determine the order of priority of payment by it of any monies pursuant to this or any other Authority, cheque or draft properly executed by me/us and given to or drawn on the Bank.
  - (b) At any time terminate this Authority as to future payments by notice in writing to me/us.
  - (c) Charge its current fees for this service in force from time-to-time.
  - (d) Upon receipt of an "authority to transfer form" signed by me/us from a bank to which my/our account has been transferred, transfer to that bank this Authority to Accept Direct Debits.



forsythbarr.co.nz

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