

Please send completed form and supporting documents by post to:

MAS Superannuation
Free Post 884
PO Box 91976
Victoria Street West, Auckland 1142

For assistance:

Phone 0800 627 738
Email masinvest@linkmarketservices.com

i Important information

You may apply to the Manager, Medical Funds Management Limited, to transfer to an Australian complying superannuation fund at any time after you have permanently emigrated to Australia.

You should first check that the Australian fund will accept your transfer.

Please complete all sections of this form. An incomplete form may cause delays in the processing of your application.

For more information about transferring funds to Australia, please read the MAS KiwiSaver Scheme Product Disclosure Statement available on our website at mas.co.nz/kiwisaver

1. Your information

Full name

Member number Date of birth

Postal Address

Phone number

Email

Prescribed investor rate (PIR) 10.5% 17.5% 28%

Please refer to ird.govt.nz/pir for more information on how to determine your PIR.

2. UK pension transfers

Have you transferred money in from a UK Pension Scheme after 6 April 2006?

Yes. Please complete Section 9. No

3. Australian complying superannuation fund details

I wish to transfer to the following scheme:

Your Member reference details

Your Australian tax file number

Name of fund

Australian Business Number (ABN)

Australian provider name

Continued over page...

Provider street address

State/Territory

Postcode

Provider email address

Provider phone number

4. Proof of emigration

The KiwiSaver Act 2006 requires you to provide the following evidence of permanent emigration:

- (i) Proof of departure from New Zealand (e.g. evidence of confirmed travel arrangements, passport evidence, evidence of any necessary visas, evidence of a full time job).
- (ii) Proof that you have resided at an overseas address since your departure from New Zealand (e.g. utility bills).

5. Acknowledgement

- I acknowledge that there may be tax consequences when transferring my KiwiSaver savings to an Australian superannuation fund, and that I am liable for any such tax consequences.
- I acknowledge that the Manager recommends that I seek independent and professional Australian and New Zealand tax advice pertaining to my circumstances in relation to the proposed transfer.
- I understand that my KiwiSaver account will be closed upon my savings being transferred to my chosen Australian superannuation fund.
- I understand that following a transfer of my KiwiSaver savings to an Australian superannuation fund I will not be able to transfer them to a third country.
- I understand that my application will be unable to be processed if my chosen Australian complying superannuation fund cannot accept the transferred funds.
- I acknowledge that on the receipt of my funds by the Australian superannuation fund, the Manager will be released from all liabilities in respect of my membership in the MAS KiwiSaver Scheme.
- I understand that the 'New Zealand sourced' savings in my Australian superannuation fund will not be able to be accessed until the age of eligibility for New Zealand Superannuation is reached (currently 65).
- I understand that once my KiwiSaver savings have been transferred to Australia, they will become (with a few exceptions) subject to the standard rules and regulations governing the Australian superannuation fund.
- I understand the Australian superannuation fund may require additional information from me before my application is processed.

Signature

Date

6. Statutory declaration

I
of
and

Do solemnly and sincerely declare that:

I have had my principal residence in New Zealand for the entire period that I have been a member of KiwiSaver.

Or

I was living overseas for the following dates to

(please add a longer list if required)

I emigrated from New Zealand on and have been a resident in Australia, since

I am applying to withdraw the balance from my MAS KiwiSaver Scheme, and I understand I will not be entitled to withdraw any Government contributions received during the same period. Any Government contributions claimed on my behalf during any such period will be returned to the Inland Revenue Department.

I make this solemn declaration conscientiously believing the same to be true and by virtue of the Oaths and Declarations Act 1957.

Signature Declared at

Witnessed by

Occupation

Postal Address

Please note: The declaration may only be witnessed by a Justice of the Peace, solicitor or other person authorised to take a statutory declaration as set out in the Oaths and Declarations Act 1957.

Signature Date

7. Checklist

Make sure you send us everything listed below, as we can't consider your request without the following:

- Consent section signed.
- Statutory Declaration signed and witnessed.
- Evidence of permanent emigration included.
- Proof of identity and of address.
- UK pension transfer details (if applicable).
- Proof of bank.

8. Identification requirements

The Anti-Money Laundering and Countering Financing of Terrorism Act 2009 requires MAS, on behalf of the Manager, to verify the identity of new investors and, periodically, reconfirm information about existing investors.

Please select one of the options below.

Option One: Electronic Identity Verification and Proof of Address

MAS can confirm the identity and/or New Zealand address of many of our investors electronically, with their permission. Please note that we use a third-party system not owned by MAS to conduct identity checks in this way.

I confirm that I give MAS authority to check my identity and/or address electronically using the documentation provided.

I have included a copy of my current NZ Passport (page showing name, date of birth, photo and signature) or NZ Driver Licence (front & back).

Please note, if this method fails to identify you, we will contact you to provide physical documents, as per Option 2 below.

OR

Option Two: Certified copies of identity and address documents

If you have opted not to use Electronic Identity Verification, then you will need to provide certified copies of the following documentation:

Please provide us with either

A certified copy of your current passport (page showing your name, date of birth, photo, and signature).

A certified copy of your New Zealand driver licence showing your name, signature and expiry date along with one of: certified copy of a bank statement issued to you by a registered NZ bank (dated within the last 12 months); valid credit or debit card with name embossed and signature; birth certificate; citizenship certificate; Government agency letter (e.g. IRD, Electoral Commission, etc.) dated within the last 12 months; SuperGold card with photo, name and signature.

A certified copy of your New Zealand firearms licence.

AND one of the following showing your name and residential address (which can't be more than 12 months old):

A certified copy of a utility bill (power, gas, water, landline phone, SKY or internet service).

A certified copy of a document issued to you by a NZ Government agency (e.g. IRD, ACC, Ministry of Justice NZQA, or WINZ).

A certified copy of a NZ council rates notice/valuation.

A certified copy of a residential rental agreement.

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Who can certify your documents?

A MAS employee can verify your ID and proof of address. Alternatively, the following people can certify photocopies of original documents:

- Registered medical doctor
- Notary Public
- Justice of the Peace
- Member of the Police
- New Zealand lawyer
- New Zealand Chartered Accountant
- A person who has legal authority to take statutory declarations (or equivalent) in New Zealand.

The certifier must:

- See the original document and make a statement to the effect that the documents provided are true and correct copies and confirm the identity of the named individual;
- State their full name and their capacity to act as a certifier; and
- Date the certification (no more than three months prior to the date of the application).

The certifier cannot be related to you or a person living at the same address, or a party of the application.

When certification occurs overseas, copies of the required documentation must be certified by a person authorised by law to take statutory declarations.

Please note carefully the requirements above. If we need to ask for further information, this will delay the processing of your application.

9. UK pension transfers

For Members who have transferred funds into their account from a UK pension scheme on or after 6 April 2006

i Important information

You should ensure that you understand what the NZ and UK tax implications are for you before you receive a benefit from the MAS KiwiSaver Scheme.

The Manager, Medical Funds Management Limited, recommend that you seek tax advice in relation to the NZ and UK tax consequences that may arise on making a withdrawal from the MAS KiwiSaver Scheme.

The Manager does not accept responsibility for any NZ and UK tax consequences that may arise from you making a withdrawal from the MAS KiwiSaver Scheme.

Please complete the following

What is your UK National Insurance Number?

Please advise the date of your UK pension transfer

dd-mm-yyyy

Have you been resident in the UK for UK tax purposes at any time during the current UK tax year or in the 5 UK tax years immediately preceding the current UK tax year? Or 10 UK tax years if you transferred on or after 6 April 2017?

Yes

No

Please advise the date in which you ceased living in the UK: Day Month Year

Approximately how much time have you spent in the UK in the last 6 years?

Less than 6 months

More than 6 months

If your UK pension transfer occurred before 6 April 2017 you may withdraw funds from the MAS KiwiSaver Scheme without being subject to UK tax law if you have not been a UK taxpayer for the current and any previous five full UK tax years.

For withdrawals where your UK pension transfer took place on or after 6 April 2017 you may withdraw funds from the MAS KiwiSaver Scheme without being subject to UK tax law if:

- you have not been a UK taxpayer for the current and any previous 10 full UK tax years, and
- it has been 5 full UK tax years since you transferred.

All withdrawals from your account are required to be reported to UK pension authorities for the 10 years from your effective transfer date or within 10 years of you being a UK tax resident.

In making reports to HMRC on withdrawals and transfers from the MAS KiwiSaver Scheme, we will treat any withdrawal or transfer as begin first from the UK pension transfer component of your balance.

You may only make a withdrawal or transfer in accordance with UK law. This includes meeting the usual minimum pension age in the UK (currently age 55), and ensuring any transfer is only to another recognised overseas pension scheme.

You can find out more at mas.co.nz/uk-pension-transfers or by contacting MAS on 0800 800 627.

I acknowledge that I have read and understood the information set out above.

Investor's Signature

Date

dd-mm-yyyy