



DECEASED ESTATE WITHDRAWAL APPLICATION FORM

Please complete and return to Whai Rawa, PO Box 13046, Christchurch OR scan and email to: whairawa@ngaitahu.iwi.nz

Criteria

Use this form (including by making the required statutory declaration) to apply for the withdrawal of Whai Rawa funds of a Member who has passed and you are the Personal Representative(s), relevant person(s) under section 65 of the Administration Act 1969 (see below), or a lawyer acting on behalf of a deceased Whai Rawa Member.

FOR ASSISTANCE WITH COMPLETING THIS FORM, PLEASE GO TO:

W whairawa.com
P 0800 942 472

Please note processing of request will normally take up to ten working days from receipt of completed application.

Balance of account over \$15,000

This form should be completed by all of the deceased's Personal Representatives, being either:

- » where the Deceased left a Will, the person(s) who has been granted Probate; or
- » where the Deceased did not leave a Will, the person(s) who has been granted Letters of Administration.

Balance of account under \$15,000 and claimant(s) under section 65 of the Administration Act 1969

Please note that where Probate/Letters of Administration are not required to be applied for, and will not be applied for, and if the value of the deceased Member's account is less than \$15,000, any of the persons below may be entitled to complete this form.

- » Wife, Husband, Civil union partner or Defacto partner Child
- » Person beneficially entitled to the estate in the Will or on intestacy
- » Person entitled to obtain administration of the estate in New Zealand
- » Person related by blood, marriage or civil union to the deceased who undertakes to maintain the children (who are minors) of that person
- » Person who has custody and control of the children of the deceased (who are minors)

1. MEMBER DETAILS

MEMBER DETAILS

TITLE	FIRST NAMES	LAST NAME
MEMBER 6 DIGIT WHAI RAWA NUMBER		PLEASE ATTACH A CERTIFIED COPY OF THE DEATH CERTIFICATE OR MEDICAL CAUSE OF DEATH CERTIFICATE

TAX INFORMATION (Please complete all fields in this section; IRD (or overseas equivalent), PIR and RSCT details)
If the member is not a New Zealand resident and provide a New Zealand IRD number, the member is eligible for the 10.5% RSCT rate (see calculator below)

IRD NUMBER	OVERSEAS EQUIVALENT TAX NUMBER
<input type="checkbox"/> NZ Resident (PLEASE CONFIRM YOUR PIR & RSCT TAX RATES BELOW)	<input type="checkbox"/> Non NZ Resident (PLEASE CONFIRM YOUR RSCT TAX RATE BELOW)

CALCULATE THE MEMBER'S PIR TAX RATE (PLEASE TICK ONE BOX)

Before you start, you will need to know the Member's income for the last two tax years ending 31 March (including income from PIE investments). If you're unsure, you can contact their employer(s), accountant, or Inland Revenue.

Were they a New Zealand tax resident? YES NO TICK ONE

YES → PIR IS 28%

NO → IN EITHER OF THE LAST TWO INCOME YEARS (ENDING 31 MARCH):

Was their taxable income \$14,000 or less (excluding income from PIEs); AND their total taxable income (plus PIE and non-PIE income) \$48,000 or less? YES NO

YES → PIR IS 10.5%

NO → Was their taxable income \$48,000 or less (excluding income from PIEs); AND their total taxable income (plus PIE and non-PIE income) \$70,000 or less? YES NO

YES → PIR IS 17.5%

NO → Was their taxable income \$48,000 or more; OR their total taxable income (plus PIE and non-PIE income) \$70,000 or more? YES NO

YES → PIR IS 28%

FOR HELP WITH THIS SECTION VISIT WWW.WHAIRAWA.COM/TAX IF YOU WOULD LIKE HELP WORKING OUT YOUR TAX RATES, GET IN TOUCH WITH US. FOR FURTHER INFORMATION, SEE THE 'OTHER MATERIAL INFORMATION' DOCUMENT ON THE SCHEME'S OFFERS REGISTER AT WWW.DISCLOSE-REGISTER.COMPANIESOFFICE.GOV.TZ

CALCULATE THE MEMBER'S RSCT TAX RATE (PLEASE TICK ONE BOX)

Are you a New Zealand tax resident? YES NO

NO → Have you provided a New Zealand IRD number? YES NO TICK ONE

NO → YOUR RSCT RATE IS 39%

YES → IN EITHER OF THE LAST TWO INCOME YEARS (ENDING 31 MARCH):

Was your taxable income \$14,000 or less? YES NO

YES → YOUR RSCT RATE IS 10.5%

NO → Was your taxable income \$48,000 or less? YES NO

YES → YOUR RSCT RATE IS 17.5%

NO → Was your taxable income \$70,000 or less? YES NO

YES → YOUR RSCT RATE IS 30%

NO → Was your taxable income More than \$180,000? YES NO

YES → YOUR RSCT RATE IS 33%

NO → YOUR RSCT RATE IS 39%

TAXABLE INCOME INCLUDES, BUT NOT LIMITED TO, SALARY OR WAGES, RENTAL INCOME, INCOME FROM NON-PIE INVESTMENTS (EG BANK ACCOUNTS, TERM DEPOSITS, SHARES, BONDS, AND NON-PIE MANAGED FUNDS) AND INCOME EARNED OUTSIDE OF NEW ZEALAND. INCOME YEAR IS THE PERIOD FROM 1 APRIL TO 31 MARCH.

2. PERSONAL REPRESENTATIVE DETAILS (FOR BALANCES OVER \$15,000)

TITLE	FIRST NAMES	LAST NAME
COMPANY NAME		
PHYSICAL ADDRESS PO BOX ADDRESSES CANNOT BE VERIFIED		
COUNTRY (CURRENTLY LIVING IN)		POST CODE
EMAIL		
HOME PHONE	WORK PHONE	MOBILE

3. CLAIMANTS' DETAILS (FOR BALANCES UNDER \$15,000)

CLAIMANT 1

TITLE	FIRST NAMES	LAST NAME
RELATIONSHIP TO DECEASED		
PHYSICAL ADDRESS PO BOX ADDRESSES CANNOT BE VERIFIED		
COUNTRY (CURRENTLY LIVING IN)		POST CODE
EMAIL		
HOME PHONE	WORK PHONE	MOBILE
<input type="checkbox"/> PLEASE ATTACH A CERTIFIED COPY OF YOUR PHOTO IDENTIFICATION (EG. DRIVER'S LICENCE OR PASSPORT, ETC.)	<input type="checkbox"/> PLEASE ATTACH A COPY OF YOUR PROOF OF ADDRESS DATED WITHIN THE LAST 12 MONTHS (EG. A BANK STATEMENT OR UTILITY BILL)	

CLAIMANT 2

TITLE	FIRST NAMES	LAST NAME
RELATIONSHIP TO DECEASED		
PHYSICAL ADDRESS PO BOX ADDRESSES CANNOT BE VERIFIED		
COUNTRY (CURRENTLY LIVING IN)		POST CODE
EMAIL		
HOME PHONE	WORK PHONE	MOBILE
<input type="checkbox"/> PLEASE ATTACH A CERTIFIED COPY OF YOUR PHOTO IDENTIFICATION (EG. DRIVER'S LICENCE OR PASSPORT, ETC.)	<input type="checkbox"/> PLEASE ATTACH A COPY OF YOUR PROOF OF ADDRESS DATED WITHIN THE LAST 12 MONTHS (EG. A BANK STATEMENT OR UTILITY BILL)	

4. PAYMENT DETAILS

Please note:

- » Upon receipt of the deceased Member's Whai Rawa savings, you are legally required to apply the money towards the administration of the deceased Member's estate.
- » The Manager will adjust the withdrawal amount for any tax liability arising as a result of the withdrawal request.

BANK ACCOUNT NAME

ACCOUNT DETAILS

Verification of bank account details

To be able to make payment, the bank account should be in the solicitor's trust account, or Claimant's name (or other party where applicable) and proof of bank account details must be supplied with this application i.e. copy of the top half of a bank statement or deposit slip. Alternatively, confirmation from the bank by email is acceptable.

5. DECLARATION

Please don't complete this section in advance. It must be completed and signed in front of a Justice of the Peace, Solicitor, Notary Public or other person authorised to take an oath or declaration in accordance with section 9 (for declarations made in New Zealand) or section 11 (for declarations made outside New Zealand) of the Oaths and Declarations Act 1957.

CLAIMANT 1 / PERSONAL REPRESENTATIVE

STATEMENT OF PERSONAL INFORMATION RIGHTS

This statement relates to information about you which you are providing on this application form to Mercer N.Z. Limited, as administrator of Whai Rawa ("Mercer"), Trustees Executors Limited, Whai Rawa Fund Limited, Te Rūnanga o Ngāi Tahu and any other person involved in the administration or management of Whai Rawa which from time to time may hold information about you now or in the future. Each recipient of personal information will ensure that the personal information it receives is held securely and will not disclose it to any other person, except for the purposes of administering or providing services in connection with Whai Rawa, the operations of Te Rūnanga o Ngāi Tahu and for any other purpose referred to in this statement which has been authorised by you or when required or authorised by law. The failure to provide the information sought may result in your application being declined. The Privacy Act 1993 gives you the right to access and request the correction of personal information held by the entities referred to above. The personal information will be used primarily to administer and provide services in connection with Whai Rawa, but may also be used to further the relationship between you and Te Rūnanga o Ngāi Tahu. This includes the provision of any products, services or information by Te Rūnanga o Ngāi Tahu which it considers may be of interest to you.

I,	NAME
of	RESIDENTIAL ADDRESS
	OCCUPATION

solemnly and sincerely declare:

- » I will apply the proceeds from the withdrawal in the course of the administration of the deceased Member's estate as the law requires.
- » I understand that tax may be overpaid or underpaid within Whai Rawa on the account holders behalf and if they provided the wrong Prescribed Investor Rate (PIR), did not update their PIR when it needed to be changed, or did not provide their correct IRD number. In the event of an underpayment of tax I understand that the account holders estate may be obliged to pay the shortfall and additional tax (potential penalties and/or penalty interest) to IRD, and may have to file a tax return.
- » I understand that the personal information I have provided on this form will be used to update the deceased Member's record with Whai Rawa.
- » I authorise WRFL and their nominated agent to verify my identity using electronic identity checking and to carry out due diligence on me to satisfy WRFL's obligations under the Anti-Money Laundering and Countering Financing of Terrorism Act 2009, or for members domiciled in Australia, the Anti-Money Laundering and Counter-Terrorism Financing Act 2006.
- » I acknowledge that Whai Rawa Fund Limited will rely on information provided in (or in connection with) this form and accordingly agree to indemnify them against any claims, liability, losses, damages, costs and expenses whatsoever (including their own legal costs on a solicitor/client basis) which may arise directly or indirectly as a result of any information provided in (or in connection with) this form being untrue or misleading (including by omission).
- » I understand that by completing this form I will be providing personal information about the deceased Member. I have the right to access and correct this information subject to the provisions of the Privacy Act 1993.
- » I am entitled to make this claim and that all the information provided in (or in connection with) this form is true and correct.

Balance under \$15,000 and claim under section 65 of the Administration Act 1969 (where applicable)

- » I further declare that the deceased Member (select one)

left a Will, and Probate has not and will not be applied for; or

did not leave a Will, and Letters of Administration have not and will not be applied for.

MY RELATIONSHIP TO THE DECEASED MEMBER WAS

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

SIGNATURE	LOCATION	DATE
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Certification from Authorised Person

Before me: (please print the name and occupation of the person taking the declaration, being a person authorised under the Oaths and Declarations Act 1957)

FULL NAME OF APPLICANT

OCCUPATION

SIGNED	DATE
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STAMP

CLAIMANT 2 / PERSONAL REPRESENTATIVE

STATEMENT OF PERSONAL INFORMATION RIGHTS

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I, _____
NAME

of _____
RESIDENTIAL ADDRESS

OCCUPATION

solemnly and sincerely declare:

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- » I understand that tax may be overpaid or underpaid within Whai Rawa on the account holders behalf and if they provided the wrong Prescribed Investor Rate (PIR), did not update their PIR when it needed to be changed, or did not provide their correct IRD number. In the event of an underpayment of tax I understand that the account holders estate may be obliged to pay the shortfall and additional tax (potential penalties and/or penalty interest) to IRD, and may have to file a tax return.
- » I understand that the personal information I have provided on this form will be used to update the deceased Member's record with Whai Rawa.
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- » I acknowledge that Whai Rawa Fund Limited will rely on information provided in (or in connection with) this form and accordingly agree to indemnify them against any claims, liability, losses, damages, costs and expenses whatsoever (including their own legal costs on a solicitor/client basis) which may arise directly or indirectly as a result of any information provided in (or in connection with) this form being untrue or misleading (including by omission).
- » I understand that by completing this form I will be providing personal information about the deceased Member. I have the right to access and correct this information subject to the provisions of the Privacy Act 1993.
- » I am entitled to make this claim and that all the information provided in (or in connection with) this form is true and correct.

Balance under \$15,000 and claim being under section 65 of the Administration Act 1969 (where applicable)

- » I further declare that the deceased (select one)

left a Will, and Probate has not and will not be applied for; or

did not leave a Will, and Letters of Administration have not and will not be applied for.

MY RELATIONSHIP TO THE DECEASED WAS

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

SIGNATURE

LOCATION

DATE

Certification from Authorised Person

Before me: (please print the name and occupation of the person taking the declaration, being a person authorised under the Oaths and Declarations Act 1957)

FULL NAME OF APPLICANT

OCCUPATION

SIGNED

DATE

STAMP

CHECK LIST

Before returning this form, please make sure that you have completed all sections of this form and have attached documentation where applicable. Please complete the following checklist to ensure you have completed all relevant parts of the application. Any missing information will cause delays in processing your application.

Balances under \$15,000 and claim being made under section 65 of the Administration Act 1969 - please make sure that:

- Section 1** is completed and a certified copy of the Death Certificate or Medical Certificate of Cause of Death is attached
- Section 3** is completed and certified copies of a passport or drivers licence showing the signature for each Claimant and proof of address for each Claimant is attached
- Section 4** is completed and a bank deposit slip for the account to be credited is attached
- Section 5** is completed and you have read and signed the declaration and this has been certified by an authorised person

Account balances of \$15,000 or more

- Section 1** is completed and a certified copy of the Death Certificate or Medical Certificate of Cause of Death is attached
- Section 2** is completed
- Section 3** is completed and certified copies of a passport showing the signature or drivers licence showing the signature for each claimant, a proof of address for each claimant, and a bank statement dated within the previous 12 months for each claimant is attached
- Section 4** is completed with proof of bank account details attached.
- Section 5** is completed - you have read and signed the declaration, this has been certified by an authorised person, and you have attached a certified copy of the Will (if the deceased left a Will) and evidence of the relationship to the deceased e.g. Marriage/Birth Certificate

Please note:

- » Copies of documents must be certified as true copies by a Justice of the Peace, Solicitor, Notary Public or another person authorised to take a statutory declaration.
- » The statutory declaration must be made in front of a Justice of the Peace, Solicitor, Notary Public or another person authorised to take statutory declarations under the Oaths and Declarations Act 1957.
- » Where there are more than two Personal Representatives or relevant persons, please complete and attach an additional Deceased Estate Withdrawal Application Form.

Please complete and return to Whai Rawa, PO Box 13046, Christchurch OR scan and email to: whairawa@ngaitahu.iwi.nz