

## A) Individuals

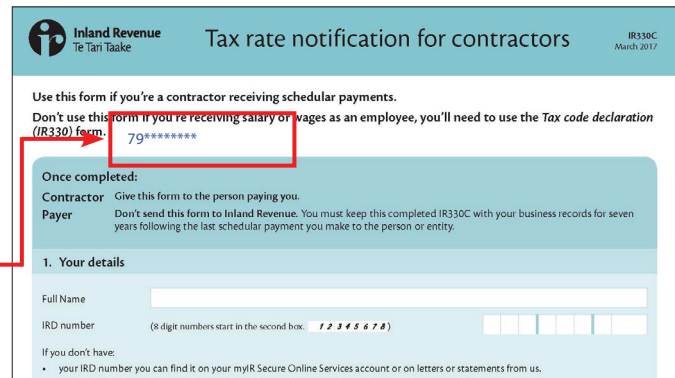
All ACN IBO Applicants who are individuals must inform ACN of their IRD Number and supply ACN with a valid completed IR330C Tax Rate Notification Form in order to receive Customer Acquisition Bonuses (CABs) and commission payments.

CABs and commissions will not be paid to individuals unless ACN receives the IR330C form correctly filled out and stating your ACN IBO Business ID number.

- IR330C tax rate notification forms are available to download via: [www.ird.govt.nz/forms-guides/keyword/taxcodes/ir330c-tax-rate-notification-contractors.html](http://www.ird.govt.nz/forms-guides/keyword/taxcodes/ir330c-tax-rate-notification-contractors.html)
- Alternatively, you can obtain the IR330C Tax Rate Notification Form from your local Inland Revenue Department office.

### How to fill out your IR330C Tax Rate Notification Form:

1. Write your ACN IBO Business ID Number (beginning 79\_\_\_\_\_) on the anywhere on top of the IR330C form; then
2. Make sure that the IR330C Tax Rate Notification Form is completed in full and sent to ACN as soon as possible.



Inland Revenue  
Te Tari Taake

Tax rate notification for contractors

IR330C  
March 2017

Use this form if you're a contractor receiving schedular payments.  
Don't use this form if you're receiving salary or wages as an employee, you'll need to use the Tax code declaration (IR330) form.

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Once completed:  
**Contractor** Give this form to the person paying you.  
**Payer** Don't send this form to Inland Revenue. You must keep this completed IR330C with your business records for seven years following the last schedular payment you make to the person or entity.

1. Your details

Full Name \_\_\_\_\_

IRD number (8 digit numbers start in the second box: 1 2 3 4 5 6 7 8) \_\_\_\_\_

If you don't have:  
• your IRD number you can find it on your myIR Secure Online Services account or on letters or statements from us.

Open the Contact ACN form, found at [www.acnpacific.com/ibo/contact](http://www.acnpacific.com/ibo/contact), select "IR330C" from the enquiry list, fill in your details and attach the form. Then once your filled in all required fields, press submit.

## B) Companies

To become a new IBO with proprietary company status or to change to a proprietary company status, ACN requires a written notification and a new IBO Agreement must be executed by the company.

The written request must provide the following "business paperwork":

- A copy of the certificate of incorporation of the company
- The names of all shareholders/persons with more than 5% legal or beneficial interest in the
- Company and the amount of shares held by each of them
- The names and addresses of each of the directors of the company
- Designation of one (1) director as the responsible party for the company's operations and sales

The new IBO Agreement must be executed by the company in accordance with the corporations or companies Act by which the company is bound.

It is not permissible for any shareholder or director of a proposed or current IBO company to hold, or have held in the previous 12 months, legal or beneficial interests in other IBO positions which exceeds, or would exceed the 100% Rule.

## C) Partnerships

To become a new IBO with partnership status, to change to a partnership status or to add a partner to a partnership, ACN requires written notification and a new IBO Agreement must be executed by all the partners in the partnership.

The written request must provide the following "business paperwork":

- The names of all partners with more than 5% legal or beneficial interest in the partnership and their percentage ownership of the partnership)
- Designation one (1) partner as the responsible party for the partnership's operations and sales

It is not permissible for any partner of a proposed or current IBO partnership to hold, or have held in the previous 12

months, legal or beneficial interests in other IBO positions which exceeds, or would exceed the 100% Rule.

## D) Trusts

To become a new IBO with trust status or to change to a trust status, ACN requires written notification and a new IBO Agreement must be executed by all trustees of the trust or the corporate trustee in accordance with corporations or companies Act by which the corporate trustee is bound.

The written request must provide the following “business paperwork”:

- A copy of the trust deed
- The names of all trustees and beneficiaries (including their percentage beneficial interest in the proceeds of the trust)
- For a corporate trustee, a copy of its certificate of incorporation and the names and addresses of each director of the corporate trustee
- Designation of one (1) individual as the responsible party for the trust’s operations and sales.

It is not permissible for any trustee or beneficiary of a proposed or current IBO trust to hold, or have held in the previous 12 months, legal or beneficial interests in other IBO positions which exceeds, or would exceed the 100% Rule.

## E) Common Requirements

The following items are needed to apply to become an ACN IBO, or to change the Permitted Entity status of an existing IBO position:

A completed IBO Agreement, properly executed in accordance with the above requirements.

For companies, partnerships and trusts: the business paperwork listed above. It is the IBO’s responsibility to ensure that ACN has received all the business paperwork to approve the IBO position as a company, partnership or trust.

If ACN does not receive the business paperwork with the properly executed IBO Agreement, then ACN will suspend the IBO’s rights under the IBO Agreement, including rights to commissions and CABs until all of the business paperwork is received and processed by ACN.

In order to grant approval for a new or transferred IBO position, ACN must receive and have on file for one (1) year, written notice of resignation of any previous interest in an IBO position; or one (1) year must have lapsed since a non-renewal of any previous interest in an IBO position.

ACN will only permit an existing IBO position to change its status to or from a company, partnership or trust where the beneficial ownership, including relevant percentage shares, of the position remains unchanged. In any other case the change of status will be considered a sale and subject to the requirements of paragraph 1.7.B.

Where an existing IBO with company, partnership or trust status has not provided the business paperwork required above, such business paperwork must be provided to ACN within 30 days of receipt of written notice from ACN requiring such. If such business paperwork is not provided within the 30 day period, or such extended period as agreed by ACN in writing, ACN will suspend the IBO’s rights under the IBO Agreement, including rights to commissions and CABs until all of the business paperwork is received and processed by ACN.

## F) Family Members as IBOs

A husband and wife may operate separate IBO positions, or under the same IBO position, in which case they shall be considered a partnership (50/50) unless otherwise notified to ACN.

## G) Right of Approval of structures & names

ACN reserves the right to approve or disapprove any IBO's choice of business names, or business structures. ACN may refuse to approve any application for a Permitted Entity to become an IBO or change status where ACN believes that it is an attempt to circumvent the Policies and Procedures.

ACN reserves the right to verify all authorisations to trade prior to approving changes. In the absence of any agreement or notification, ACN will only recognise the individual whose Business ID Number or IRD number was originally listed on the IBO Agreement. Please note that ACN only continues to service the IBO who remains listed in our computer system.