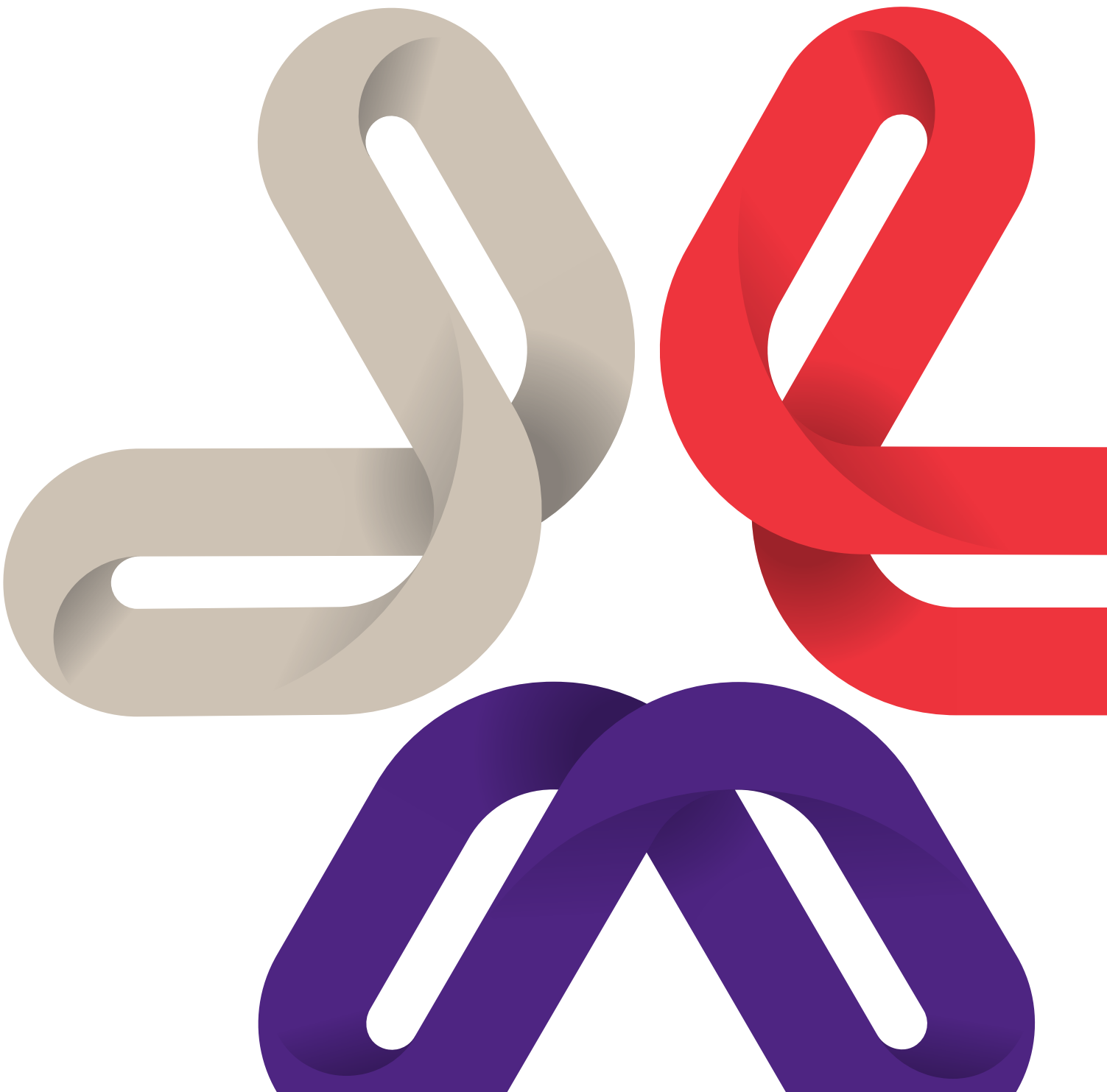


Your business information



Your details

Business details	
<hr/>	
Business name	<hr/>
Balance date	<hr/>
<hr/>	
Contact details - to ensure our records are up to date, please complete the following	Preferred contact method
Business phone	<input type="checkbox"/>
Fax	<input type="checkbox"/>
Home phone	<input type="checkbox"/>
Mobile	<input type="checkbox"/>
Email	<input type="checkbox"/>
Website	<input type="checkbox"/>
<hr/>	
Business postal address	<hr/>
<hr/>	
Business street address	<hr/>
<hr/>	
Home address	<hr/>
<hr/>	

Please sign the Privacy Act authorisation on page 3

Privacy Act authorisation

- 1 I/We authorise Grant Thornton New Zealand Ltd (Grant Thornton) and any employees or contractors of Grant Thornton to act as our tax agent with Inland Revenue on matters relating to ALL tax types (except child support). This includes authority to:
 - discuss and make enquiries verbally or in writing to Inland Revenue from time to time regarding my/our tax affairs
 - obtain and access information via telephone/info express, fax or online services provided by Inland Revenue.
- 2 I/We authorise any person or company to provide Grant Thornton with such information as Grant Thornton may require to complete the Financial Statements, and/or Tax Return, and any other work Grant Thornton carries out on behalf of myself/ourselves.
- 3 I/We further authorise Grant Thornton to furnish to any third party, financial information of mine/ours as Grant Thornton sees fit that is requested in furtherance of our business activities.
- 4 I/We further authorise that all information is true and correct and is supplied under the terms pursuant to the signed terms of engagement previously issued.
- 5 I/We authorise Grant Thornton to act on my/our behalf in respect of the Accident Compensation Corporation (ACC) for the purposes of querying and/or changing information on my/our ACC levy account(s) through ACC staff, and through ACC Online Services. This authority will also allow Grant Thornton's main representative discretion to delegate access to your ACC information to any member of Grant Thornton. Other delegated members of Grant Thornton will also be able to query and change information on your ACC levy account.

Business name

Name

IRD number

Designation

Date

Signature

☐ I agree with the terms of the Privacy Act authorisation

Bank account details

Inland Revenue no longer provides the option for refunds via cheque for any tax returns submitted for future income tax years. All tax refunds will now be paid by direct credit to the designated bank account. It is crucial that the bank account details Inland Revenue currently hold for you, if any, are correct.

We would appreciate it if you could confirm your current bank account details by sending us a bank deposit slip for the relevant entities or individuals. Please note them below so we can advise Inland Revenue of these details (please let us know if these details change):

[illegible]

Financial statements

To assist in the preparation of your annual financial statements please complete the following.

1	Accounts receivable - amounts owing to you	Yes	No	N/A	GT use
1	Provide a list of accounts receivable at balance date indicating whether amount(s) are GST inclusive or exclusive.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Clearly mark any doubtful debts ie. debtors that, as at balance date, you do not believe you will be able to collect/fully collect.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Note: Bad debts must be written off in the debtors ledger by balance date to be deductible for tax purposes.					
3	If monthly accounts receivable control records are kept, provide:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i monthly summaries of transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii details of journal entries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Inventories and work in progress	Yes	No	N/A	GT use
1	Provide a list of inventory and work in progress on hand at balance date indicating whether amounts are GST inclusive or exclusive.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Include inventory sold on consignment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Provide details of inventory in transit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Banking and cash details	Yes	No	N/A	GT use
1	Do you have a computerised cashbook/accounting package?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If no go to 3.2, if yes advise:					
	Name of package	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Version	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Password	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3	Banking and cash details (continued)	Yes	No	N/A	GT use
	Provide:				
	i disk or print-out of transaction (general) ledger with year to date transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii year to date trial balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii final bank reconciliation and last bank statement at balance date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv now go to 3.4				
2	Do you have a manual cashbook?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	If no go to 3.3, if yes provide:				
	i the cashbook	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii the bank reconciliation at balance date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii the last bank statement at balance date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv if the cashbook has not been reconciled please provide details requested in 3.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	v now go to 3.4				
3	If no cashbook kept, provide:				
	i bank statements for the full year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii deposit books	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Any other business bank accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	If yes, provide all bank statements with supporting details for the full year as requested from question 3.1 to 3.3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Petty cash - provide a summary and analysis of transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Cash on hand - advise amount received but not banked at balance date: \$				
7	Cash received during year not banked - provide a list of any income received that was not banked and details of what it was used for, eg payment of business accounts, personal expenditure, banked into another account.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Is there an overdraft facility?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	If yes, advise the overdraft interest rate as at balance date: %				
	Details of the assets the overdraft is secured over: _____				

4	Accounts payable - amounts owing by you	Yes	No	N/A	GT use
1	Attach details of accounts payable at balance date indicating whether amount(s) are GST inclusive or exclusive.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If your supplier retains title to the goods until they are paid for, mark these items "ROT."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Remember to include full details of sundry amounts owing (eg wages and PAYE).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Holiday pay				
	i value of holiday pay owing at balance date: \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii value of holiday pay taken within 63 days after balance date: \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Goods and services tax (GST)	Yes	No	N/A	GT use
1	Provide copies of all GST returns for the year, along with your workings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Fringe benefit tax (FBT)	Yes	No	N/A	GT use
1	Provide copies of all FBT returns for the year, along with your workings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Property, plant and equipment	Yes	No	N/A	GT use
1	Purchased during the year - provide copies of invoices, full details of the GST inclusive cost, date of acquisition and attach details of any trade-in.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<div> <div>Date:</div> <div>Description:</div> <div>Amount:</div> </div> <div> <div>/ /</div> <div></div> <div>\$</div> </div> <div> <div>/ /</div> <div></div> <div>\$</div> </div> <div> <div>/ /</div> <div></div> <div>\$</div> </div>				
	For property purchases provide:				
	i agreement for sale and purchase	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii solicitor settlement statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii valuation (if done)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv details of any borrowings (including a copy of the loan document if possible)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7	Property, plant and equipment (continued)	Yes	No	N/A	GT use
2	Disposed of during the year - provide details of any sales, noting dates, amounts and where the proceeds were banked:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<div> <div>Date:</div> <div>Description:</div> <div>Amount:</div> </div> <div> <div>/ /</div> <div></div> <div>\$</div> </div> <div> <div>/ /</div> <div></div> <div>\$</div> </div> <div> <div>/ /</div> <div></div> <div>\$</div> </div>				
3	Assets scrapped during the year - review your latest property, plant and equipment schedule and note any items which have been scrapped, or are no longer used:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<div> <div>Date:</div> <div>Description:</div> <div>Amount:</div> </div> <div> <div>/ /</div> <div></div> <div>\$</div> </div> <div> <div>/ /</div> <div></div> <div>\$</div> </div> <div> <div>/ /</div> <div></div> <div>\$</div> </div>				
4	Were all assets that were purchased, sold or traded-in included in the relevant GST returns?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Land and buildings	Yes	No	N/A	GT use
1	If leased				
	i when does the lease terminate?				
	ii what is the lease payment? \$	<input type="checkbox"/> per month	<input type="checkbox"/> per annum		
2	If owned, provide the latest rateable or independent valuations:				
	i date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii land value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii value of improvements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv valuation prepared by	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Advise whether you have entered into an agreement to buy or sell property during the year with settlement occurring after balance date. Attach details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9	Investments	Yes	No	N/A	GT use
1	Provide full details of:				
	i all funds placed on deposit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii loans made by the business during the year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii resident withholding tax (RWT) certificates of interest received. If none have been provided by your bank, please request a copy from them	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv any government stock or local body debentures or bonds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	v dividends received including dividends from power companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	vi any funds in portfolio investment entities (PIEs) and the prescribed investor rate (PIR) used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Overseas holdings	Yes	No	N/A	GT use
1	Provide full details of any holdings in offshore entities, eg bank accounts, credit cards, superannuation schemes, unit trusts, life insurance policies, shares in overseas companies, loans to foreign entities. Note: If you have offshore investments we will need to contact you in relation to applying the foreign investment fund (FIF) rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Loans and borrowings/overdrafts	Yes	No	N/A	GT use
1	Provide closing statement or summary of activity for all business loans.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Provide details of how borrowings/overdrafts are secured (over what assets, etc).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Advise if any new borrowings this year. If yes, provide a copy of the agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Advise full details of loans settled during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Hire purchase/leases	Yes	No	N/A	GT use
1	Provide details of hire purchase agreements entered into during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Provide details of hire purchases settled during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Provide details of non-cancellable leases.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13	Rental allowance for home office and storage	Yes	No	N/A	GT use
1	Did you use part of your residence for business purposes? If yes, provide details of GST inclusive outgoings during the year:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i home phone line rental (advise who makes the payment) \$				
	ii power/gas \$				
	iii mortgage interest (excluding principal repayments) \$				
	iv insurance: - buildings \$				
	- contents \$				
	v rates \$				
	vi water rates \$				
	vii repairs and maintenance (please provide details) \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	viii if rented, total rent paid \$				
	ix other \$				
	\$				
2	Is your house owned by a trust?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	If you have not claimed before, provide:				
	i original purchase price of home including legal fees and date of acquisition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii cost of additions since purchase and dates of additions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii government or independent valuation nearest purchase date showing split between:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Land value: \$ Value of improvements: \$				
	iv type of construction eg wooden, brick, stucco	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	v area of room in house used as an office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	vi area of garage used for business	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	vii total area of house (excluding garage)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	viii total area of garage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	If you have changed homes during the year, advise the above details separately for each and the date you shifted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	If you commenced or ceased renting during the year, provide details of the dates.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

14	Shareholder/proprietor adjustments	Yes	No	N/A	GT use
1	Business accounts paid personally - provide a full list (GST inclusive).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Vehicles for private use (self employed only) - provide details of the percentage of private use of vehicles as supported by your log book.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Goods or services (including stock) taken for own use - provide details of all goods and services taken for personal use, including value at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Goods or services (including stock) supplied to shareholders or employees for less than market value? Provide details:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Wage records and ACC	Yes	No	N/A	GT use
1	Please provide us with your ACC number:				
2	We need to reconcile your wage records to your financial statements. Provide the following:				
i	IR345 - employer deductions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii	IR348 - employer monthly schedules for the financial year to balance date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Provide copies of all Accident Compensation Corporation invoices issued to you by the ACC during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	Other information	Yes	No	N/A	GT use
1	Legal expenses - provide copies of solicitors' settlement statements and invoices for all legal transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Dividend or interest RWT/NRWT paid - if you have paid resident and/or non-resident with holding tax, provide copies of the following:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i	IR15 - RWT certificate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii	IR15P - RWT payment slip	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii	IR15S - RWT reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

16	Other information (continued)	Yes	No	N/A	GT use
	iv IR67 - NRWT certificate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	v IR67P - NRWT payment slip	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	vi IR67S - NRWT reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	vii IR4K - dividend RWT payment slip	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Entertainment expenses - most entertainment expenses are restricted to 50% deductibility for tax purposes. However, some are still fully deductible or qualify for a partial exemption eg overseas expenditure on entertainment, business travel expenditure. Provide full details:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Did you make any payments to non-residents? For example, an offshore insurance company, royalty payments, dividends, interest, contract payments for services to non residents, rental of overseas equipment. Advise full details:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Have any employees been working overseas for the business during the year? Has the business had offshore employees working in New Zealand during the year? If yes, give brief details:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	i has there been any change in the nature of your business since last balance date?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii are there any material events subsequent to balance date?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	if yes, list brief details of changes or events:				
7	Are there any contingent liabilities (a possible obligation arising from events before balance date?) If yes, advise:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Have directors meetings been held during the year? If yes, state in which country they where held if not New Zealand:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	If a company, has there been any change in the shareholding?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	If yes, provide details of who the new shareholders are, who the old shareholder was, number of shares and the date change:				
17	Residential property	Yes	No	N/A	GT use
1	Have you acquired or disposed of any residential property during the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If yes, please provide:				
	i A copy of the Sale and Purchase Agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii A copy of the Settlement Statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Auckland

L4, Grant Thornton House
152 Fanshawe Street
Auckland 1140
T +64 (0)9 308 2570
F +64 (0)9 309 4892
E info.auckland@nz.gt.com

Wellington

L15, Grant Thornton House
215 Lambton Quay
Wellington 6143
T +64 (0)4 474 8500
F +64 (0)4 474 8509
E info.wellington@nz.gt.com

Christchurch

L3, Grant Thornton House
134 Oxford Terrace
Christchurch 8140
T +64 (0)3 379 9580
F +64 (0)3 366 3720
E enquiries@nz.gt.com

**Grant Thornton**

www.grantthornton.co.nz

© 2023 Grant Thornton New Zealand Ltd. All rights reserved.

"Grant Thornton" refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton New Zealand Ltd is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.