

Our Old System

| Consolidated Group IRD Number: 444-444-444 | | |
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| Consolidated Group's Income Tax Account Profile 444-444-444-INC002 | | |
| First Company of the Consolidated Group IRD Number: 111-111-111 | Second Company of the Consolidated Group IRD Number: 222-222-222 | Third Company of the Consolidated Group IRD Number: 333-333-333 |
| Nominated Company's GST Account Profile 111-111-111-GST002 | Second Company's GST Account Profile 222-222-222-GST002 | Third Company's GST Account Profile 333-333-333-GST002 |
| Nominated Company's Payroll Account Profile 111-111-111-EMP003 | Second Company's Payroll Account Profile 222-222-222-EMP003 | Third Company's Payroll Account Profile 333-333-333-EMP003 |
| Nominated Company's FBT Account Profile 111-111-111-FBT004 | Second Company's FBT Account Profile 222-222-222-FBT004 | Third Company's FBT Account Profile 333-333-333-FBT004 |
| First Company's Income Tax Account Profile (exempt) 111-111-111-INC001 | Second Company's Income Tax Account Profile (exempt) 222-222-222-INC001 | Third Company's Income Tax Account Profile (exempt) 333-333-333-INC001 |

Our New System

| Nominated Company of the Consolidated Group IRD Number: 111-111-111 | Second Company of the Consolidated Group IRD Number: 222-222-222 | Third Company of the Consolidated Group IRD Number: 333-333-333 |
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| <p>Consolidated Group's Income Tax Account Profile (active) 444-444-444-INC002</p> <p>In our new system, the income tax for a consolidated group is now viewed and managed under the nominated company.</p> <p>The consolidated group is now represented by the nominated company - but with its own IRD number - rather than appearing as its own company.</p> | <p>While they are a member of the consolidated group, each company's income tax will be filed through the group.</p> <p>The consolidated group's income tax account can be accessed through the myIR account of the nominated company. The owner of the nominated company will need to delegate access to the other members of the group for them to view the income tax account.</p> | |
| Nominated Company's GST Account Profile 111-111-111-GST002 | Second Company's GST Account Profile 222-222-222-GST002 | Third Company's GST Account Profile 333-333-333-GST002 |
| Nominated Company's Payroll Account Profile 111-111-111-EMP003 | Second Company's Payroll Account Profile 222-222-222-EMP003 | Third Company's Payroll Account Profile 333-333-333-EMP003 |
| Nominated Company's FBT Account Profile 111-111-111-FBT004 | Second Company's FBT Account Profile 222-222-222-FBT004 | Third Company's FBT Account Profile 333-333-333-FBT004 |
| <p>While they are a part of the consolidated group, each company may also have other tax obligations. These tax accounts, such as for PAYE or GST, will still need to be managed and filed independently by each company.</p> <p>The income tax accounts for each member of the consolidated group will be suspended while they are a part of the consolidated group.</p> | | |