



Fund in which investment is held – THIS MUST BE COMPLETED

Investor number– THIS MUST BE COMPLETED

Full Name(s) of Registered Holding

Registered Address

(Investor 1)

(Investor 2)

(Investor 3)

Account Designation (may describe an Individual, a Super Fund, a Trust etc)

FATCA AND CRS TAX RESIDENCY SELF-CERTIFICATION FORM

Regulations based on the OECD Common Reporting Standard (“CRS”) and the US legislation known as FATCA (Foreign Accounts Tax Compliance Act) require Financial Institutions (“FIs”) to collect and report certain information about an account holder’s tax residency. If the account holder’s tax residence is located outside the country where the FI maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the Australian Tax Office (“ATO”). The ATO may exchange this information with tax authorities of other jurisdictions. For more information, refer to the ATO website: <http://www.ato.gov.au>; the Organisation for Economic Co-operation and Development (OECD) website: <https://www.oecd.org/tax/automatic-exchange/>; or the United States Internal Revenue Services (IRS) website: <http://www.irs.gov>.

SECTION 1 – INDIVIDUAL INVESTORS (including Surviving joint holders from question 2C)

1A Is this investment held on behalf of another individual i.e. does the Account Designation include a reference to one or more individuals (e.g. a child or children, an adult or a bankrupt individual) as being the beneficial owner?

☐

No – The account is held solely for the benefit of the registered holders who is/are individuals

☐

Yes – The account is held for the benefit of one or more individuals

In both cases, go to question 1B

1B Is/are the individual/s from question 1A or question 2C a U.S. citizen, or a tax resident of a country other than Australia?

☐

No – All of the individuals are solely Australian citizens and/or tax residents

Your certification is complete once you sign at Section 5

☐

Yes – One or more of the individuals are U.S. citizens, or is/are tax residents of a foreign country

Go to question 4C

SECTION 2 – ALL OTHER INVESTORS TO COMPLETE THIS SECTION

2A Is this investment held on behalf of an Australian regulated superannuation fund (including a complying SMSF), retirement or pension fund. i.e. does the Account Designation include the super fund, pension or retirement fund name?

☐ No – Go to question 2B

☐ Yes – What is the ABN of the fund?

Your certification is complete once you sign at Section 5

2B Is this investment held by a person/s or an entity acting in the capacity of executor or administrator of a deceased estate?

☐ No – Go to question 2C

☐ Yes – Have you previously provided proof of death documents such as: a certified copy of the death certificate, a Grant of Probate, or Letter of Administration?

☐ No, I have attached proof of death

☐ Yes, I have previously provided proof of death

What is the name of the deceased person?

Your certification is complete once you sign at Section 5

2C Is this investment held jointly by one or more living individuals or entities (the survivor/s) and one or more deceased persons (the deceased)?

☐ No – Go to question 2D

☐ Yes – Have you previously provided proof of death documents such as: a certified copy of the death certificate, a Grant of Probate, or Letter of Administration?

☐ No, I have attached proof of death

☐ Yes, I have previously provided proof of death

What is the name of the deceased person?

In relation to the surviving joint holder/s, please go to question 1B if an individual or go to section 3 if an entity

2D Is this investment held by a public listed company, or a majority owned subsidiary of a public listed company (other than financial institutions)?

☐ No – Go to question 2E

☐ Yes – If registered with ASIC, what is the company's registration number?

What is the name of the market or exchange where the company is listed?

What is the company's unique exchange code e.g. ASX Code, ticker code?

What is the name of the public listed parent company if a majority owned subsidiary?

Your certification is complete once you sign at section 5

2E Is this investment held by or on behalf of an entity i.e. does the Account Designation include a reference to one or more entities (e.g. a family trust or partnership etc) as being the beneficial owner/s?

☐ No – the account is held solely for the benefit of the registered holders who is/are entities

☐ Yes – the account is held for the benefit of an entity

In both cases, go to section 3 - Entities

SECTION 3 – ENTITIES

Please select the option that best describes the entity. Provide the entity's Australian registration number (e.g. ACN, ABN, ARBN, ARSN) where applicable.

The entity is best described as:

3A ☐ An entity or legal arrangement established under the laws of a foreign country or otherwise considered to be a resident of a foreign country

Go to question 4A

3B ☐ **Financial Institution (other than a U.S. financial institution)**

A financial institution includes the following entity types: a Depository Institution, an Investment Entity, a Specified Insurance Company or a Custodial Institution

What is your GIIN*?

If your entity does not have a GIIN, select the Foreign Financial Institution (FFI) status that most applies:

☐ Deemed Compliant Financial Institution

☐ Excepted Financial Institution

☐ Non-Participating Financial Institution

☐ Other – please describe

If registered in Australia, what is the entity's ACN, ABN, ARBN or ARSN?

Are you an Investment Entity located in a non-CRS participating jurisdiction and professionally managed by another financial institution? Note: You can review the Automatic Exchange of Information (AEOI) guidance for non-CRS participating jurisdictions on the ATO website

at: <https://www.ato.gov.au/General/International-tax-agreements/In-detail/International-arrangements/>

☐ No – **Your certification is complete once you sign at section 5**

☐ Yes – What is the non-CRS participating jurisdiction?

Go to question 4A

***A GIIN is a Global Intermediary Identification Number**

3C ☐ **Not a Financial Account**

If registered in Australia, what is the entity's ACN, ABN, ARBN or ARSN?

Certain accounts are not considered to be 'Financial Accounts' for the purposes of FATCA and CRS. These include:

- An Employee Share Scheme or Trust as defined in the Income Tax Assessment Act 1997
- An Escrow Account established in connection with a court order or judgment, or a sale, exchange, or lease of real or personal property where certain requirements have been met

Your certification is complete once you sign at section 5

3D ☐ **Exempt Beneficial Owner**

If registered in Australia, what is the entity's ACN, ABN, ARBN or ARSN?

Under FATCA and CRS, an Exempt Beneficial Owner includes:

- Australian government organisation or agency
- Reserve Bank of Australia
- International (including intergovernmental) organisation

Your certification is complete once you sign at section 5

3E ☐ **Non-Financial Entity (NFFE/NFE)**

If registered in Australia, what is the entity's ACN, ABN, ARBN or ARSN?

- A NFE/NFFE includes the following entity types: a company that is NOT a financial institution, a partnership, a trust, a co-operative, association or club, or a charitable organisation etc.

Go to question 3F

3F Is your entity an active or a passive NFFE/NFE?

(i) ☐ **Active NFFE/NFE**

The entity operates an active trade or business (other than a financial business) earning its income from providing services, or is engaged in producing, manufacturing or selling products or goods. Examples include: listed and regularly traded corporations, service providers, charities, primary producers, central banks and government agencies etc.

Go to question 4A

(ii) ☐ **Passive NFFE/NFE**

The entity earns 50% or more of its revenue from investment activities (e.g. rent, dividends, interest or distribution), or 50% or more of the entity's assets are used to generate investment income

Go to question 4A

SECTION 4 – TAX RESIDENCY DETAILS

4A Entity from question 3A and question 3E/3F

Please provide information about the entity's tax residency

Legal Name of Entity

Entity Street Address

Tax resident of
Australia only?

☐ Yes – If the entity is a passive NFFE/NFE, **go to question 4B**

If the entity is an active NFFE/NFE, **go to section 5 – signing requirements**

☐ No – Complete foreign tax residency information for every country in which you are a tax resident

Country 1	<input type="text"/>	TIN* 1	<input type="text"/>	TIN not obtained	<input type="checkbox"/>
Country 2	<input type="text"/>	TIN 2	<input type="text"/>	TIN not obtained	<input type="checkbox"/>
Country 3	<input type="text"/>	TIN 3	<input type="text"/>	TIN not obtained	<input type="checkbox"/>

If TIN is not obtained, please provide an explanation

***A TIN is a Tax Identification Number issued to you in a foreign country.**

4B Entity from question 3F(ii) and question 4A

Are there any beneficial owners or controlling persons (including those with direct or indirect ownership of 25% or more) of the Passive NFFE/NFE who is a resident for tax purposes in a country other than Australia? Controlling persons include the settlor, protector or appointer of a trust. All beneficiaries of a trust are considered to be controlling persons. In relation to a company or other entity, if there are no beneficial owners or controlling persons as described above, then the person who exerts ultimate control over the entity (e.g. has the authority to make financial, policy and operating decisions) is the controlling person.

☐ No – **Your certification is complete once you sign at section 5**

☐ Yes – **Go to question 4C**

4C Individuals from question 1B and Beneficial Owners and Controlling Persons from question 4B:

Complete the following information for each individual investor, or each individual beneficial owner or controlling person. If there are more than three individual investors, beneficial owners or controlling persons, please attach a sheet with the required information.

Individual 1

Legal Name of Person

Residential Street Address

Date of Birth (dd/mm/yyyy)

Tax resident of Australia only?

☐ Yes – **Your certification is complete once you sign at section 5**

☐ No – Complete foreign tax residency information for every country in which you are a tax resident

Country 1	<input type="text"/>	TIN 1	<input type="text"/>	TIN not obtained	<input type="checkbox"/>
Country 2	<input type="text"/>	TIN 2	<input type="text"/>	TIN not obtained	<input type="checkbox"/>
Country 3	<input type="text"/>	TIN 3	<input type="text"/>	TIN not obtained	<input type="checkbox"/>

If TIN is not obtained, please provide an explanation

Individual 2

Legal Name of
Person

Residential
Street Address

Date of Birth (dd/mm/yyyy)

Tax resident of Australia only?

☐

Yes – **Your certification is complete once you sign at section 5**

☐

No – Complete foreign tax residency information for every country in which you are a tax resident

Country 1

TIN 1

TIN not obtained

☐

Country 2

TIN 2

TIN not obtained

☐

Country 3

TIN 3

TIN not obtained

☐

If TIN is not obtained, please provide an explanation

Individual 3

Legal Name of
Person

Residential
Street Address

Date of Birth (dd/mm/yyyy)

Tax resident of Australia only?

☐

Yes – **Your certification is complete once you sign at section 5**

☐

No – Complete foreign tax residency information for every country in which you are a tax resident

Country 1

TIN 1

TIN not obtained

☐

Country 2

TIN 2

TIN not obtained

☐

Country 3

TIN 3

TIN not obtained

☐

If TIN is not obtained, please provide an explanation

Individual 4

Legal Name of Person

Residential Street Address

Date of Birth (dd/mm/yyyy)

Tax resident of Australia only?

☐ Yes – **Your certification is complete once you sign at section 5**

☐ No – Complete foreign tax residency information for every country in which you are a tax resident

Country 1 TIN 1 TIN not obtained ☐

Country 2 TIN 2 TIN not obtained ☐

Country 3 TIN 3 TIN not obtained ☐

If TIN is not obtained, please provide an explanation

SECTION 5 – SIGNING REQUIREMENTS

The signatories declare that the certification provided on this form is correct to the best of his/her knowledge and belief. The signatories further acknowledge that they must re-certify if any of the information disclosed on this form changes or becomes invalid.

Investor/Individual 1 or Entity (Authorised Person)

Sole Director and Sole Company Secretary/Director
Director/Company Secretary/Trustee/Partner/

Individual 2 or Entity (Authorised Person)

Director and Company Secretary/Director
Director/Company Secretary/Trustee/Partner/

Individual 3 or Entity (Authorised Person)

Director and Company Secretary/Director
Director/Company Secretary/Trustee/Partner/

Print Name

Date: / /

Print Name

Date: / /

Print Name

Date: / /