

such requirements to the extent that a reporting entity has a customer of a particular kind. These Rules make provision in respect of the following kinds of customers:

- (1) Individuals – Part 4.2 of these Rules;
- (2) Companies – Part 4.3 of these Rules;
- (3) Customers who act in the capacity of a trustee of a trust – Part 4.4 of these Rules;
- (4) Customers who act in the capacity of a member of a partnership – Part 4.5 of these Rules;