

(1) the full name and address of each trustee in respect of the trust; and

(2) either:

(a) the full name of each beneficiary in respect of the trust; or

(b) if the terms of the trust identify the beneficiaries by reference to membership of a class – details of the class.

4.4.10 An AML/CTF program must include appropriate risk-based systems and controls for the reporting entity to determine whether, in addition to the KYC information referred to in paragraph 4.4.9, any other KYC information relating to the trustees, or beneficiaries will be collected in respect of the trust.