

# Foreign Account Tax Compliance Act (FATCA) & Common Reporting Standard (CRS) – Self-Certification Form

*This certification must be completed **by all investors** to declare their FATCA and CRS status. Please refer to section 8 for explanations of FATCA terms before completing this form. Neither the Trustee of the Fund or MUFG Corporate Markets (AU) Limited is able to provide you with tax or professional advice in respect of FATCA or CRS and we strongly encourage you to seek the advice of an experienced tax or professional adviser in relation to completing this form.*

## What are FATCA & CRS?

The U.S. Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standard (CRS) are two ways in which a large number of governments are seeking the same thing – to improve global tax compliance. Both require financial institutions to capture relevant information on foreign tax payers, as follows:

- FATCA promotes cross border tax compliance by U.S. taxpayers, by implementing an international standard for the automatic exchange of information related to those taxpayers. Australia has entered into an inter-governmental agreement (IGA) with the U.S. to implement FATCA in Australia, to be administered through the ATO. The AUS-USA FATCA IGA requires the ATO to obtain detailed account information for U.S. citizens and/or taxpayers on an annual basis. The effect of this is that, to satisfy their FATCA obligations, relevant Australian financial institutions must identify any U.S. taxpayers and report those taxpayers’ financial account data to the ATO.
- CRS is a global reporting standard, developed by the OECD, for the automatic exchange of information (AEOI). Its goal is to allow tax authorities to obtain a clearer understanding of financial assets held abroad by their residents, for tax purposes. Over 88 countries (refer to OECD link in section VI for participating jurisdictions) have agreed to share information on residents’ assets and incomes in accordance with defined reporting standards. Once again, this means that financial institutions around the globe must provide tax authorities with taxpayer financial account data, and the financial institutions must therefore collect this information from their customers and pass it on.

## Investor Details

<b>Fund Name:</b>	
<b>Investor Name:</b>	
<b>Investor Number:</b>	

## I. Individual & Joint Investors

*Please provide details for each individual. If there are more than 2 individuals please provide their details on a separate page.*

### FATCA

**1. Are you a U.S. citizen or U.S. resident for tax purposes?**

- Yes** ► Provide your Name & U.S. Taxpayer Identification Number (TIN) below and continue to question 2:

#### Individual 1

Full Name

TIN

#### Individual 2

Full Name

TIN

- No** ► Continue to question 2

### CRS

**2. Are you a tax resident of any other country outside of Australia?**

- Yes** ► Provide details below and skip to section IV. If resident in more than one jurisdiction please include details for all jurisdictions below (if more than 2 jurisdictions please provide them on a separate piece of paper)

#### Individual 1

	Country of Tax Residence	Tax Identification Number (TIN) or equivalent	Reason Code if no TIN provided
1.			
2.			

#### Individual 2

	Country of Tax Residence	Tax Identification Number (TIN) or equivalent	Reason Code if no TIN provided
1.			
2.			

If TIN or equivalent is not provided, please provide reason from the following options:

- Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents
- Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number (Please explain why the entity is unable to obtain a TIN in the below table if you have selected this reason)
- Reason C:** No TIN is required. (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

If Reason B has been selected above, explain why you are unable to obtain a TIN:

- No** ► Skip to section IV

## II. Superannuation Funds

Full legal name of the Superannuation Fund

**3. Are you an Australian Retirement Fund?** (refer to FATCA definitions in section 8)

- Yes** ▶ *Skip to section IV*  
 **No** ▶ *Continue to section III*

## III. Entities (Company, Trust, Partnership, Association etc.)

Full legal name of the Entity

### FATCA

**4. Select only ONE of the following three FATCA categories that best describes the entity and provide the information requested.**

- U.S. person as defined under FATCA and U.S. Internal Revenue Code.**  
 This includes but is not limited to company, trust or partnership that is established under the laws of a U.S. and is considered a U.S. resident for tax purposes.
- (a) U.S. federal tax classification** ▶ *Please confirm entity's U.S. federal tax classification below*
- Single-member LLC     C Corporation     S Corporation     Partnership     Trust/estate  
 Limited liability company - C corporation     Limited liability company - S corporation  
 Limited liability company – Partnership     Other ▶ *Please provide detail:* \_\_\_\_\_
- (b) Are you exempt from FATCA reporting?**
- Yes** ▶ *Please provide your FATCA exemption code*
- FATCA exemption code
- No** ▶ *Please provide your U.S. Taxpayer Identification Number (TIN)*
- U.S. Tin
- Financial institution (FFI)** ▶ *Select one of the options from (a) to (e) to confirm which type of FFI are you*
- (a) Reporting IGA FFI or Participating FFI**  
 ▶ *Provide entity's GIIN and continue to question 5*
- GIIN
- (b) Sponsored FFI or Trustee Documented Trust**  
 ▶ *Please complete details of the Sponsoring entity or Trustee below and continue to question 5*
- Name of Sponsoring entity or Trustee

GIIN of Sponsoring entity or Trustee
- (c) FFI that does not need to register (e.g. Non-Reporting IGA FFI)** ▶ *Please complete details below and continue to question 5*
- FATCA status

GIIN (if applicable)
- (d) Non-participating FFI** ▶ *Note that information about you will be reported to ATO and IRS. Continue to question 5*
- (e) Exempt Beneficial Owner** ▶ *Continue to question 5*
- Non-Financial Foreign Entity (NFFE)** ▶ *Select one of the options from (a) to (c) to confirm which type of NFFE are you*
- (a) Active NFFE** ▶ *Continue to question 5*
- (b) Passive NFFE with no controlling U.S. persons** ▶ *Continue to question 5*
- (c) Passive NFFE with controlling persons (refer to FATCA definitions in section 8) who are U.S. citizens or U.S. residents for tax purposes** ▶ *Provide details of each of the controlling U.S. persons below (if there are more than 2 controlling U.S. persons please provide their details on a separate page and attach to this form) and continue to question 5:*

**U.S. Person 1**

- Controlling Person     Beneficiary     Trustee     Owner  
 Director     Other – *please specify* \_\_\_\_\_

Full Name

Residential address (PO box is not acceptable)

  


U.S. Taxpayer Identification Number (TIN)

**U.S. Person 2**

- Controlling Person     Beneficiary     Trustee     Owner  
 Director     Other – *please specify* \_\_\_\_\_

Full Name

Residential address (PO box is not acceptable)

  


U.S. Taxpayer Identification Number (TIN)

**CRS**
**5. Are you a tax resident of any other country outside of Australia?**

- Yes** ▶ Provide details below and continue to question 6. If resident in more than one jurisdiction please include details for all jurisdictions below (if more than 2 jurisdictions please provide them on a separate piece of paper)

	Country of Tax Residence	Tax Identification Number (TIN) or equivalent	Reason Code if no TIN provided
1.			
2.			

If TIN or equivalent is not provided, please provide reason from the following options:

- Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents
- Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number (Please explain why the entity is unable to obtain a TIN in the below table if you have selected this reason)
- Reason C:** No TIN is required. (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

If **Reason B** has been selected above, explain why you are unable to obtain a TIN:

- No** ▶ Continue to question 6

**6. Are you a Financial Institution for the purposes of CRS?**

- Yes** ▶ Continue to question 7  
 **No** ▶ Skip to question 8

**7. Are you an Investment Entity (Financial Institution) located in a Non-Participating Jurisdiction for CRS purposes and managed by another Financial Institution?**

- Yes** ▶ Continue to question 9  
 **No** ▶ Skip to section IV

**8. Are you an Active Non-Financial Entity (Active NFE)?**

- Yes** ▶ Specify the type of Active NFE below and then skip to section IV
- Less than 50% of the Active NFE's gross income from the preceding calendar year is passive income and less than 50% of its assets during the preceding calendar year are assets held for the production of passive income
  - Corporation that is regularly traded or a related entity of a regularly traded corporation
  - Governmental Entity, International Organisation or Central Bank
- No** ▶ You are a Passive Non-Financial Entity (Passive NFE). Continue to question 9

**9. Controlling Persons – Does one or more of the following apply to you:**

- Is any natural person that exercises control over you (for corporations, this would include directors or beneficial owners who ultimately own 25% or more of the share capital) a tax resident of any country outside of Australia?
- If you are a trust, is any natural person including trustee, protector, beneficiary, settlor or any other natural person exercising ultimate effective control over the trust a tax resident of any country outside of Australia?

- Yes** ▶ Complete details below for these persons and continue to section IV

	Name	Date of Birth	Residential Address	Country of Tax Residence	Tax Identification Number (TIN) or equivalent	Reason Code if no TIN provided
1.						
2.						

If there are more than 2 controlling persons, please list them on a separate piece of paper

If TIN or equivalent is not provided, please provide reason from the following options:

- Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents
- Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number (Please explain why the entity is unable to obtain a TIN in the below table if you have selected this reason)
- Reason C:** No TIN is required. (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

If **Reason B** has been selected above, explain why you are unable to obtain a TIN:

- No** ▶ Continue to section IV

## IV. Declaration

By completing and signing this form

- I/we declare that the information provided in this form is correct and where relevant reflects my/our tax status for purposes of FATCA & CRS.
- I/we will promptly notify the Fund's Trustee or MUFG Corporate Markets (AU) Limited and provide it with any changes to the information provided by me/us in connection with this form and on request provide any further information reasonably required by Trustee/ MUFG Corporate Markets (AU) Limited to comply with any obligation under FATCA or CRS.
- I/we instruct MUFG Corporate Markets (AU) Limited to effect this request in accordance with the completed instructions set out above. I/we acknowledge that any personal information I/we provide to MUFG Corporate Markets (AU) Limited will be collected and handled in accordance with MUFG Corporate Markets (AU) Limited privacy policy, a copy of which can be found at <https://www.mpms.mufg.com/> or posted / emailed to us if we contact MUFG Corporate Markets (AU) Limited on (02) 8767 1114. By submitting this form or any other paperwork relating to my/our investment I/we consent to my/our personal information being collected and handled by the unit registry in accordance with that policy.

<p>Signature <input style="width: 250px; height: 50px; border: 1px solid black;" type="text"/></p> <p>Print Name <input style="width: 250px; height: 25px; border: 1px solid black;" type="text"/></p> <p>Title (select one)    <input type="checkbox"/> Individual   <input type="checkbox"/> Sole Director   <input type="checkbox"/> Director                                         <input type="checkbox"/> Trustee   <input type="checkbox"/> Partner   <input type="checkbox"/> Other _____</p> <p>Date <input style="width: 250px; height: 25px; border: 1px solid black;" type="text"/></p>	<p>Signature <input style="width: 250px; height: 50px; border: 1px solid black;" type="text"/></p> <p>Print Name <input style="width: 250px; height: 25px; border: 1px solid black;" type="text"/></p> <p>Title (select one)    <input type="checkbox"/> Individual   <input type="checkbox"/> Sole Director   <input type="checkbox"/> Director                                         <input type="checkbox"/> Trustee   <input type="checkbox"/> Partner   <input type="checkbox"/> Other _____</p> <p>Date <input style="width: 250px; height: 25px; border: 1px solid black;" type="text"/></p>
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*Please note it's up to the investor to ensure MUFG Corporate Markets (AU) Limited have been notified of authorised signatories on this account. Where we cannot match the signature to the initial application form or signatory list provided there may be delays in processing this form.*

## V. Submitting the form

Please return the completed form to:

- **Scan and fax** to (02) 9221 1194 or
- Please **post** this completed form to:  
**MUFG Corporate Markets (AU) Limited**  
 Attention: Unitholder Services  
 Locked Bag 5038  
 Parramatta NSW 2124

If you have any questions about this form please contact us on (02) 8767 1114.

▶ *Please refer to next page for explanations*

## VI. Explanations

### Common terms

**Financial institution** (also referred to as *Foreign financial institution* or "**FFI**" under FATCA) - an entity created or organised outside of the U.S. and includes:

- a) **Depository institution** – entity that accepts deposits in the ordinary course of banking or similar business (banks, credit unions), or
- b) **Custodial institution** – entity that holds financial assets for the account of others as a substantial portion of its business (brokers, custodians), or
- c) **Investments entity** – means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:
  - trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange; interest rate and index instruments; transferable securities; or commodity futures trading;
  - individual and collective portfolio management; or
  - otherwise investing, administering, or managing funds or money on behalf of other persons.

**Non-Financial Foreign Entity ("NFFE")** - any non-U.S. entity that is not a financial institution. NFFE can be either *Active NFFE* or *Passive NFFE* (refer below for more details).

**U.S. citizen or U.S. resident for tax purposes** – includes:

- anyone born in the U.S. (who hasn't renounced their citizenship)
- anyone living in the U.S.
- a green card holder
- U.S. passport holder
- U.S. companies, trusts or partnerships

**Controlling Persons** - means the natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

**GIIN** - Global Intermediary Identification Number is an IRS registration number for financial institutions.

**TIN** – is U.S. Taxpayer Identification Number and may include Social Security Number (SSN) or Employer Identification Number (EIN).

**IGA** - Agreement between the Government of Australia and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA.

#### Australian Retirement Fund

1. Any plan, scheme, fund, trust, or other arrangement operated principally to administer or provide pension, retirement, superannuation, or death benefits that is a superannuation entity or public sector superannuation scheme (including an exempt public sector superannuation scheme) as defined in the *Superannuation Industry (Supervision) Act 1993*, or a constitutionally protected fund as defined in the *Income Tax Assessment Act 1997*.
2. A pooled superannuation trust as defined in the *Income Tax Assessment Act 1997*.
3. Any Entity that is wholly owned by, and conducts investment activities, accepts deposits from, or holds financial assets exclusively for or on behalf of, one or more plans, schemes, funds, trusts, or other arrangements referred to in subparagraphs (1) or (2) of this paragraph.

### FATCA status

FATCA status refers to entity classification under FATCA and may include:

1. **Active NFFE** - any NFFE that meets following criteria:
  - NFFE where less than 50% of income is passive income (i.e. dividends, interest, annuities etc.) and less than 50% of its assets produce passive income; or
  - Entity's stock is regularly traded on established securities market (e.g. entity listed on ASX) or affiliated group of such entity; or
  - Entity organised in U.S. Territory and owned by its residents; or
  - Foreign government; or
  - International organisation; or
  - Foreign Central Bank of Issue; or
  - Any other specifically identified class of entities, including those posing a low risk of tax evasion, as determined by the IRS (e.g. start-up entities, entities in liquidation, not-for profit entities etc.)
2. **Passive NFFE with controlling U.S. persons** - any NFFE that is not an Active NFFE or is not a withholding foreign partnership or trust and has controlling U.S. persons.
3. **Passive NFFE with no controlling U.S. persons** - any NFFE that is not an Active NFFE or is not a withholding foreign partnership or trust and where none of the entity's controlling persons are U.S. persons.
4. **Participating FFI** – an FFI that enters into an agreement with the IRS to undertake certain due diligence, withholding and reporting requirements for U.S. account holders in accordance with FATCA and is generally able to provide GIIN.
5. **Exempt Beneficial Owner** - this is non-reporting entity under FATCA and may include:
  - the Australian Government, State and local governments and local authorities and their wholly owned agencies or instrumentalities, including certain named entities;
  - International, intergovernmental and supranational organisations;
  - Reserve Bank of Australia and its subsidiaries;
  - Complying Australian superannuation funds (including self-managed super funds);
  - Investment entity wholly owned by *exempt beneficial owners*;
6. **Non-Reporting IGA FFI** – this is non-reporting entity (certified or registered deemed-compliant FFI) under FATCA and may include:
  - Financial institution with Australian client base (must satisfy all condition listed in paragraph III. A of Annex II of the IGA, including at least 98% of the U.S. dollar value of all account balances must be held by Australian residents);
  - Small local banks that meet criteria listed in the IGA;
  - Financial Institution that is not an Investment Entity with only Low-Value Accounts (i.e. with value of U.S.\$ 50,000 or less) and with total assets of no more than U.S.\$50 million;
  - Qualified credit card issuer (with customer deposits of U.S.\$50,000 or less);
  - Trustee-Documented Trust – A trust established under the laws of Australia to the extent that the trustee of the trust is a Reporting U.S. Financial Institution, Reporting Model 1 FFI, or Participating FFI and reports all information required to be reported pursuant to the Agreement with respect to all U.S. Reportable Accounts of the trust;
  - Sponsored investment entity - an investment entity established in Australia that has a Sponsoring entity;
  - Certain Investment Manager and Investment Advisors;
  - Certain Collective Investment Vehicles that meet criteria listed in the IGA.
7. **Non-Participating FFI** - an entity that does not comply with FATCA and generally will not fall into any of the below categories:
  - Participating FFI; or
  - Reporting FFI; or
  - Exempt Beneficial Owner

Further information about FATCA & CRS can found at:

<http://www.irs.gov/fatca>

<http://treasury.gov.au/Policy-Topics/Taxation/Tax-Treaties/HTML/Intergovernmental-Agreement>

[http://www.aph.gov.au/About\\_Parliament/Parliamentary\\_Departments/Parliamentary\\_Library/pubs/rp/rp1314/QG/FATCA](http://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/pubs/rp/rp1314/QG/FATCA)

<http://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/>

<http://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/MCAA-Signatories.pdf>