

## FATCA/CRS Form

**Use this form to complete relevant sections to ensure your FATCA/CRS status is accurate.**

Please complete all sections in BLOCK letters and using a black pen. If you make an error while completing this form, do not use correction fluid, cross out your mistake and initial your changes.

### HOW TO COMPLETE THIS FORM

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- Step 1**      **Please ensure you have completed the following:**
- For Individual/Sole Trader, please complete **section 1**
  - For Regulated superannuation Fund (including SMSF), please complete **section 2**
  - For Companies and non-superannuation trusts, please complete **section 3**
  - Sign the form as per the 'Signing instructions' **section 4**

- 
- Step 2**      **Send your documents to us.**
- You can return your forms by post or email according to the details below:
- Send by post:**  
GPO Box 804  
Melbourne Vic 3001
- Scan and email to: [copia\\_transactions@unitregistry.com.au](mailto:copia_transactions@unitregistry.com.au)
- \* Please include your account number in the subject line of your email.

### Why you need to complete this form?

The Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) are regulatory requirements that aim to deter tax evasion by US and other foreign taxpayers. The Australian and a number of other foreign Governments have an agreement which requires us to obtain certain information from investors, including taxation information. You may be liable to a penalty if you provide information that is false or misleading that is material. We may decide not to open an account without first receiving the required information. For more information, visit [www.ato.gov.au](http://www.ato.gov.au).

If you are unsure of any of the answers, please contact a legal or accounting professional.

### NOTE

#### Tell Us about tax residence

You can be a resident of more than one country for tax purposes. Whether you are tax resident of a particular country for tax purposes is often based on the amount of time you spend in a country and the location of your residence and/or place of work. If you pay tax or have a tax liability somewhere, you are probably a tax resident there. Dual citizenship often brings dual tax residency. It depends on the country. For the US, tax residency can be as a result of citizenship or residency for tax purposes.

If you're unsure, ask someone who knows, usually your accountant.

**INVESTOR DETAILS**

Please provide below details if you are an existing investor and proceed to complete the relevant section.

Account number

Investor name

**1. INDIVIDUAL/SOLE TRADER**

**1.1 Individual - Investor 1**

Are you a US resident for tax purposes?

No

Yes - please tell us your TIN

**HELP**

**What is a TIN?**

This is short for Taxpayer Identification Number, an identification number issued or used by tax authorities. In Australia, the equivalent is the tax file number (TFN). For the US, it could for example be a US Social Security Number, a US Individual Taxpayer Identification Number or a US Employer Identification Number. In other countries, it may have a different name.

Are you a resident of any other country for tax purposes? Other than the US or Australia

No

Yes - please tell us which ones, using the following table.

**HELP**

**No TIN? Reasons we accept are:**

Reason A: The country of tax residency does not issue TINs to its tax residents

Reason B: The entity/individual has not been issued with a TIN

Reason C: The country of tax residency does not require the TIN to be disclosed

	Country or jurisdiction of tax residency	TIN	No TIN? Which reason? If Reason B has been selected please provide an explanation. See above HELP box.
1			
2			
3			
4			

## 1.2 Individual - Investor 2

Are you a US resident for tax purposes?

- No
- Yes - please tell us your TIN

### HELP

#### What is a TIN?

This is short for Taxpayer Identification Number, an identification number issued or used by tax authorities. In Australia, the equivalent is the tax file number (TFN). For the US, it could for example be a US Social Security Number, a US Individual Taxpayer Identification Number or a US Employer Identification Number. In other countries, it may have a different name.

Are you a resident of any other country for tax purposes? Other than the US or Australia

- No
- Yes - please tell us which ones, using the following table.

### HELP

#### No TIN? Reasons we accept are:

Reason A: The country of tax residency does not issue TINs to its tax residents

Reason B: The entity/individual has not been issued with a TIN

Reason C: The country of tax residency does not require the TIN to be disclosed

	Country or jurisdiction of tax residency	TIN	No TIN? Which reason? If Reason B has been selected please provide an explanation. See above HELP box.
1			
2			
3			
4			

## 2. REGULATED SUPERANNUATION FUNDS

### 2.1 Regulated Superannuation Funds

Are you a regulated superannuation fund?

- I am the trustee of a regulated superannuation fund (this includes a self-managed superannuation fund)

### HELP

**Regulated superannuation fund** means self-managed superannuation funds, APRA regulated superannuation funds, Australian Government or semi-government superannuation funds and pooled super trusts.

### 3. COMPANIES AND NON-SUPERANNUATION TRUSTS

#### 3.1 Companies and non-superannuation trusts

##### 3.1.1 Are you a specified US person for tax purposes?

- No
- Yes - please tell us your TIN

##### 3.1.2 Are you a resident of any other country for tax purposes? Other than the US or Australia

- No
- Yes - please tell us which ones, using the following table.

#### HELP

##### No TIN? Reasons we accept are:

Reason A: The country of tax residency does not issue TINs to its tax residents

Reason B: The entity/individual has not been issued with a TIN

Reason C: The country of tax residency does not require the TIN to be disclosed

	Country or jurisdiction of tax residency	TIN	No TIN? Which reason? If Reason B has been selected please provide an explanation. See above HELP box.
1			
2			
3			
4			

##### 3.1.3 Are you a financial institution?

Be careful - financial Institution is broadly defined - see **HELP** box

- No
- Yes - please tell us your GIIN\* - see **HELP** box

#### HELP

##### What is a Financial Institution?

For further details about a Financial Institution, please refer to the ATO's AEOI Guidance - [https://www.ato.gov.au/about-ato/international-tax-agreements/in-detail/international-arrangements/automatic-exchange-of-information-crs-and-fatca/overview#2\\_Financial\\_institutions](https://www.ato.gov.au/about-ato/international-tax-agreements/in-detail/international-arrangements/automatic-exchange-of-information-crs-and-fatca/overview#2_Financial_institutions).

#### HELP

##### What is a GIIN?

This stands for Global Intermediary Identification Number. GIINs are 19 digits long, issued by US tax authorities (the IRS) to non US financial institutions and sponsoring entities for purposes of identifying their registration with the IRS under US tax laws (called FATCA). For further details about the GIIN please refer to the IRS GIIN Composition Information - Please refer to <https://www.irs.gov/businesses/corporations/fatca-registration-and-ffi-list-giin-composition-information>.

## Where to now?

I ticked **yes** and completed my **GIIN** - go to **3.1.4**.

I ticked **yes** and I am a Managed Investment Entity in a non-CRS participating jurisdiction - If no, proceed to question **3.1.4**.

I ticked **yes** but did not write a GIIN – please tick below why you did not write a **GIIN** - then go to **3.1.4**.

- Exempted financial institution
- Deemed compliant financial institution
- Exempt beneficial owner
- Non-participating financial institution
- Non-reporting IGA financial institution
- Sponsored financial institution - their GIIN is
- Other

### 3.1.4 Are you a public company listed on a stock exchange or a related entity of a publicly listed company or a governmental entity?

- No
- Yes - then go to **section 4**.

### 3.1.5 Are you active or passive?

- I am an 'active' non financial entity. Please tell us what type of active NFE you are below - then go to **section 4**.
- I am a 'passive' non financial entity.

#### HELP

##### What is active and passive?

A non-financial entity (NFE) is any entity that is not a financial institution as defined above.

You will be a passive NFE if you are not an active NFE.

Generally, you will be an active NFE if:

- your stock (or a related entity's stock) is regularly traded on established securities market less than 50% of your gross income for the previous reporting period was passive income and less than 50% of your assets during that period produce or were held to produce passive income.
- you are a Governmental entity, an international organisation, a central bank or an entity wholly owned by one of the above.
- you are exempt from income tax in your residential jurisdiction and were established and operated exclusively for religious, charitable, scientific, artistic, athletic or educational purposes and meet certain other specific criteria.
- you have not been a financial institution in the past five years and are in the process of liquidating your assets or reorganising with the intent to recommence operations other than as a financial institution.

If you are unsure whether you are an active or passive NFE, please get advice.

### 3.1.6 Do you have any controlling persons who are resident of another country or jurisdiction of tax residency for tax purposes?

- I am passive, and **yes** I do have controlling persons who are resident of a country or jurisdiction other than Australia for tax purposes

Complete the **controlling persons details** in the table below - then go to **section 4**. If there is not enough room in the table, please copy the page and attach it to your completed form.

- I am passive, but **no** I do not have controlling persons who are resident of a country or jurisdiction other than Australia for tax purposes. It would be unusual to think of no-one. Please read the **HELP** box. If you are sure - go to **section 4**.

**HELP**

**Controlling persons**

Controlling persons are natural persons who exercise control over an entity.

For trusts, the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the trust for FATCA/CRS purposes.

For companies, controlling persons generally include any person who holds (directly or indirectly) more than 25% of the shares in the company and any person who has the power to influence decisions about the company's financial and operating policies, such as senior managing officials or directors.

**Controlling person 1**

Title      Given name(s)      Surname  
           

Date of birth      City and country of birth  
 /  /         

**Residential address**

Unit      Street number      Street name  
           

Suburb      State      Postcode      Country  
                 

	Country or jurisdiction of tax residency	TIN	No TIN? Which reason? If Reason B has been selected please provide an explanation. See 3.1.2 HELP box.
1			
2			
3			
4			

**Controlling person 2**

Title      Given name(s)      Surname  
           

Date of birth      City and country of birth  
 /  /         

**Residential address**

Unit      Street number      Street name  
           

Suburb      State      Postcode      Country  
                 

	Country or jurisdiction of tax residency	TIN	No TIN? Which reason? If Reason B has been selected please provide an explanation. See 3.1.2 HELP box.
1			
2			
3			
4			

**Controlling person 3**

Title  Given name(s)  Surname

Date of birth  /  /  City and country of birth

**Residential address**

Unit  Street number  Street name

Suburb  State  Postcode  Country

	Country or jurisdiction of tax residency	TIN	No TIN? Which reason? If Reason B has been selected please provide an explanation. See 3.1.2 HELP box.
1			
2			
3			
4			

**Controlling person 4**

Title  Given name(s)  Surname

Date of birth  /  /  City and country of birth

**Residential address**

Unit  Street number  Street name

Suburb  State  Postcode  Country

	Country or jurisdiction of tax residency	TIN	No TIN? Which reason? If Reason B has been selected please provide an explanation. See 3.1.2 HELP box.
1			
2			
3			
4			

#### 4. SIGNING INSTRUCTIONS

By completing and signing this form, you (the applicant) are telling us:

- you authorise us to act according with the instructions on this form
- you acknowledge that the instructions on this form supersede all previous instructions received by us, and
- you agree to indemnify us from and against all losses, costs, expenses, claims, actions or proceedings brought against us in connection with following your instructions on this form.

**Individual** - where the investment is in one name, the account holder must sign.

**Joint Holding** - where the investment is in more than one name, all of the account holders must sign.

**Companies** - where the company has a sole director who is also the sole company secretary, this form must be signed by that person. If the company (pursuant to section 204A of the Corporations Act 2001) does not have a company secretary, a sole director can also sign alone. Otherwise this form must be signed by a director jointly with either another director or a company secretary. Please indicate the capacity in which the form is signed.

**Trust** – the trustee(s) must sign this form. Trustee(s) signing on behalf of the trust confirm that the trustee(s) is/are acting in accordance with such designated powers and authority under the trust deed.

**Power of Attorney** – if you have not already lodged the Power of Attorney with us, please attach a certified copy of the Power of Attorney document that includes Certificate of Witness and Statement of Acceptance and Certified Identification Document of the Power of Attorney. I/we attest that the Power of Attorney has not been rescinded or revoked and that the Donor is still living.

##### Signature of Investor 1, director or authorised representative

Signature

Please print full name

Date signed

 /  / 

##### Company officer (please indicate company capacity)

- |                                     |                          |
|-------------------------------------|--------------------------|
| Director                            | <input type="checkbox"/> |
| Sole Director and Company Secretary | <input type="checkbox"/> |
| Authorised Representative           | <input type="checkbox"/> |

##### Signature of Investor 2, director/company secretary or authorised representative

Signature

Please print full name

Date signed

 /  / 

##### Company officer (please indicate company capacity)

- |                                     |                          |
|-------------------------------------|--------------------------|
| Director                            | <input type="checkbox"/> |
| Sole Director and Company Secretary | <input type="checkbox"/> |
| Authorised Representative           | <input type="checkbox"/> |