

All Registry communications to: MUFG Corporate Markets (AU) Limited A division of MUFG Pension & Market Services Locked Bag A14 Sydney South NSW 1235 Australia Email: support@cm.mpms.mufg.com Website: au.investorcentre.mpms.mufg.com

# Company or Trust in which investment is held - THIS MUST BE COMPLETED

# Full Name(s) of Registered Holding

|--|

Investor 2

Investor 3

Account Designation (may describe an Individual, a super fund, a trust etc)

Registered Address					
Postcode					
Securityholder Reference Numb Or Holder Identification Number	•				

# FATCA AND CRS TAX RESIDENCY SELF-CERTIFICATION FORM

This certification form is being used to comply with legislation which gives effect to the OECD Common Reporting Standard and the US legislation known as FATCA (Foreign Accounts Tax Compliance Act). Security issuers that are classified as 'Investment Entity Financial Institutions' are required to collect and report to the Australian Taxation Office (ATO) certain information about the tax residency of account holders. The ATO shares this information with the competent authorities of other jurisdictions as a means of countering global tax evasion. 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 Service (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

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 MUFG Corporate Markets with proof of death such as: a certified copy of the death certificate, a Grant of Probate, or Letters 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

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

2C

Yes – Have you previously provided MUFG Corporate Markets with proof of death such as: a certified copy of the death certificate, a Grant of Probate, or Letters 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)?

_	institutions)?
	No – Go to question 2E
	Yes – If registered with ASIC, what is the company's registration number?
	What is the name of the public listed parent company if a majority owned subsidiary?
	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?
	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
Pleas where The e	<b>CTION 3 – ENTITIES (If more than one entity, attach a separate sheet with the requested information)</b> se select the option that best describes the entity. Provide the entity's Australian registration number (e.g. ACN, ABN, ARBN, ARSN) e applicable entity is best described as: An entity or legal arrangement established under the laws of the United States (U.S.) or otherwise considered to be a resident of the
3A	U.S. for tax purposes 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 CompliantNon-ParticipatingExcepted FinancialFinancial InstitutionFinancial InstitutionInstitution
	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 websit 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
3C	Not a Financial Account
	If registered in Australia, what is the entity's ACN, ABN, ARBN or ARSN?
	<ul> <li>Certain accounts are not considered to be 'Financial Accounts' for the purposes of FATCA and CRS. These include:</li> <li>An Employee Share Scheme or Trust as defined in the Income Tax Assessment Act 1997</li> <li>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</li> </ul>
	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?
	<ul> <li>Under FATCA and CRS, an Exempt Beneficial Owner includes:</li> <li>Australian government organisation or agency</li> <li>Reserve Bank of Australia</li> <li>International (including intergovernmental) organisation</li> </ul>
	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



(i)

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

#### 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, 4B and 4C

# SECTION 4 – TAX RESIDENCY DETAILS

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#### 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 Tax Residency		Country 2 Tax Residency	Country 3 Tax Residency
TIN 1	OR	County does not issue TINs OR	$TIN\xspace$ is available, but has not been obtained or has not been issued a $TIN\xspace$
TIN 2	OR	County does not issue TINs OR	$TIN\xspace$ is available, but has not been obtained or has not been issued a $TIN\xspace$
TIN 3	OR	County does not issue TINs OR	$TIN\xspace$ is available, but has not been obtained or has not been issued a $TIN\xspace$

#### If TIN is available, but you have not obtained

or been issued with a  $\dot{\mathsf{T}}\mathsf{IN},$  please provide an explanation.

### **4B** Passive NFFE/NFE 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 U.S. citizen, OR 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 that four individual investors, beneficial owners or controlling persons, please attach a sheet with the required information.

Individual 1: Legal Name of Person			Date of Birth (dd/mm/yyyy)
Residential Street Address			
Tax resident of Australia       Yes - Your certification is complete once you signed at section 5			
No - Complete foreign tax residency information for every country in which you are a tax resident:			
Country 1 Tax Residency		Country 2 Tax Residency	Country 3 Tax Residency
TIN 1	OR	County does not issue TINs O	TIN is available, but has not been obtained or has not been issued a TIN
TIN 2	OR	County does not issue TINs OI	TIN is available, but has not been obtained or has not been issued a TIN
TIN 3	OR	County does not issue TINs OI	TIN is available, but has not been obtained or has not been issued a TIN
If TIN is available, but you have not obtained or been issued with a TIN, please provide an			

or been issued with a TIN, please provide an explanation.

Individual 2:						
Legal Name of Person			Date of Birth (dd/mm/yyyy)			
Residential Street Address						
Tax resident of Australia only?	Yes - Your cer	tification is complete once you si	gned at section 5			
	No - Complete	foreign tax residency information for	r every country in which you are a tax resident:			
Country 1 Tax Residency		Country 2 Tax Residency	Country 3 Tax Residency			
TIN 1	OR	County does not issue TINs OR	TIN is available, but has not been obtained or has	not been issued a TIN		
TIN 2	OR	County does not issue TINs OR	TIN is available, but has not been obtained or has	not been issued a TIN		
TIN 3	OR	County does not issue TINs OR	TIN is available, but has not been obtained or has	not been issued a TIN		
If TIN is available, but you have or been issued with a TIN, plea explanation.						
Individual 3:						
Legal Name of Person			Date of Birth (dd/mm/yyyy)			
Residential Street Address						
Tax resident of Australia only?	Yes - Your cer	Yes - Your certification is complete once you signed at section 5				
	No - Complete foreign tax residency information for every country in which you are a tax resident:					
Country 1 Tax Residency		Country 2 Tax Residency	Country 3 Tax Residency			
TIN 1	OR	County does not issue TINs OR	TIN is available, but has not been obtained or has	not been issued a TIN		
TIN 2	OR	County does not issue TINs OR	TIN is available, but has not been obtained or has	not been issued a TIN		
TIN 3	OR	County does not issue TINs OR	TIN is available, but has not been obtained or has	not been issued a TIN		
If TIN is available, but you have or been issued with a TIN, plea explanation.						
Individual 4:						
Legal Name of Person			Date of Birth (dd/mm/yyyy)			
Residential Street Address						
Tax resident of Australia only?	Yes - Your certification is complete once you signed at section 5					
	No - Complete foreign tax residency information for every country in which you are a tax resident:					
Country 1 Tax Residency		Country 2 Tax Residency	Country 3 Tax Residency			
TIN 1	OR	County does not issue TINs OR	TIN is available, but has not been obtained or has	not been issued a TIN		
TIN 2	OR	County does not issue TINs OR	TIN is available, but has not been obtained or has	not been issued a TIN		
TIN 3	OR	County does not issue TINs OR	TIN is available, but has not been obtained or has	not been issued a TIN		
If TIN is available, but you have or been issued with a TIN, plea explanation.	e not obtained ase provide an					

# **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)	Investor/Individual 2 or Entity (Authorised Person)	Investor/Individual 3 or Entity (Authorised Person		rised Person)
Sole Director and Sole Company Secretary/Director/ Trustee/Partner/Governing Member	Director/Company Secretary/Trustee/Partner/ Governing Member	Date	/	/
Print Name	Print Name	Print Name		

Personal Information Collection Notification Statement: MUFG Pension & Market Services ("MPMS") advises that your personal information, tax residency and/or citizenship status is collected by MPMS organisations for the administration of your investment as required or permitted by the *Tax Laws Amendment (Implementation of the FATCA Agreement)* Act 2014 (Cth) (FATCA) and the Tax Laws Amendment (*Implementation of the Common Reporting Standard*) Act 2016 (Cth) (CRS). The personal information collected complies with ATO published guidance as it relates to FATCA and CRS requirements in Australia. Some or all of your personal information may be disclosed to the Australian Taxation Office (ATO), which may in turn share your information with the U.S. Internal Revenue Service (IRS) or other foreign competent tax authorities. For further details about our personal information handling practices, including how you may access and correct your personal information and raise privacy concerns, visit our website at https://www.mpms.mufg.com for a copy of the MPMS privacy policy, or contact us by phone on +61 1300 554 474 to request a copy.