

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



## INSTRUCTIONS

Use this form to allow your investments to be updated and/or transact online via the Registry Australia Investor Portal (the "Investor Portal").

When filling out this form:

- Use black or blue pen please
- Please use BLOCK letters
- Print ✓ in the appropriate boxes
- If you have any questions about this form please contact us on 1300 133 451

**Please send your completed and signed form to our unit registry team via email, fax or mail:**

Email: [registry@apexgroup.com](mailto:registry@apexgroup.com)

Fax: +61 2 9251 3525

Mail: Apex Fund Services  
Attention:  
Unit Registry GPO Box 4968  
Sydney NSW 2001

## Important notes

Regulations based on the OECD Common Reporting Standard ("CRS") and the US legislation known as FATCA (Foreign Accounts Tax Compliance Act) require Financial Institutions ("FIs") to collect and report certain information about an account holder's tax residency. If the account holder's tax residence is located outside the country where the FI maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the Australian Tax Office ("ATO"). The ATO may exchange this information with tax authorities of other jurisdictions. 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 Services (IRS) website: <http://www.irs.gov>.

## STEP 1 – ENTITY DETAILS

Full legal name of the entity

Residential Address (PO/GPO Box is not acceptable)

Please provide the following identifiers:

Investor Number:

If you have a SRN/HIN, please provide in the box below:

Securityholder Reference Number (SRN):

or Holder Identification Number (HIN):

Entity type

Individual, sole trader and joint (▶ go to section I)

Australian Regulated Trusts or Trustees (▶ go to section II)

Australian companies (▶ go to section III)

Unregulated Trusts or Trustee (▶ go to section III)

Foreign companies (▶ go to section III)

Partnership (▶ go to section III)

## SECTION I - INDIVIDUALS AND JOINT INVESTORS

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

Title                                      First name                                      Last name

### FATCA

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

Yes ► Provide your U.S. Taxpayer Identification Number (TIN)

No

### CRS

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

Yes Provide details on the next page then 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.)

No ► Skip to section IV.

## SECTION I - INDIVIDUALS AND JOINT INVESTORS (CONTINUED)

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Please provide details for each tax residency outside of Australia:

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:

## SECTION II - SUPERANNUATION FUNDS

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

Yes ► skip to section IV

No ► continue to section III

## SECTION III - ENTITIES (COMPANY, TRUST, PARTNERSHIP, ASSOCIATION ETC.)

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### 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:

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 details:			

(b) Are you exempt from FATCA reporting?

Yes. Please provide your FATCA exemption code:

No. Please provide your U.S. Taxpayer Identification Number (TIN):

#### Financial institution (FFI).

Select one of the options from (a) to (d) to confirm which type of FFI you are:

(a) Reporting IGA FFI or Participating FFI. Provide entity's GIIN ► Continue to question 5.

(b) Sponsored FFI or Trustee Documented Trust. Please provide the details below ► Continue to question 5.

Name of Sponsoring entity or Trustee GIIN

(c) Non-participating FFI. Note that information about you will be reported to ATO and IRS. ► Continue to question 5.

(d) Exempt Beneficial Owner. ► Continue to question 5.

## SECTION III - ENTITIES (COMPANY, TRUST, PARTNERSHIP, ASSOCIATION ETC.) (CONTINUED)

### Non-Financial Foreign Entity (NFFE) (continued)

Select one of the options from (a) to (c) to confirm which type of NFFE you are:

- (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

### 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 residence                      Tax Identification Number (TIN) or equivalent                      Reason Code if no TIN provided

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.

### SECTION III - ENTITIES (COMPANY, TRUST, PARTNERSHIP, ASSOCIATION ETC.) (CONTINUED)

#### 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. 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

Name

Date of Birth

Residential Address

Country of Tax Residency

Tax Identification Number (TIN) or equivalent

Reason Code if no TIN provided

*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.

## SECTION IV – DECLARATION

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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 Apex Fund Services Pty Ltd of 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/AFS to comply with any obligation under FATCA or CRS

Signature

Signature

Print name

Print name

Title (select one)

Individual      Director      Sole Director  
Trustee      Partner  
Other

Title (select one)

Individual      Director      Sole Director  
Trustee      Partner  
Other

Date

Date

*Please note it is up to the investor to ensure Apex Fund Services 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 maybe delays in processing of this form.*

▶ Please refer to next page for explanations

## IMPORTANT DEFINITIONS

### 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:

- Depository institution – entity that accepts deposits in the ordinary course of banking or similar business (banks, credit unions), or
- Custodial institution – entity that holds financial assets for the account of others as a substantial portion of its business
- (brokers, custodians), or
- 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

### FATCA STATUS:

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

- **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.)
- **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.
- **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.
- **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.

**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

- 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.
- A pooled superannuation trust as defined in the Income Tax Assessment Act 1997.
- 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.

• **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 selfmanaged super funds);
- Investment entity wholly owned by exempt beneficial owners;

• **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.
- Non-Participating FFI - an entity that does not comply with FATCA and generally will not fall into any of these categories: Participating FFI, Reporting FFI; or Exempt Beneficial Owner.