

APPENDIX B:
FATCA/CRS



Entity (Company or Trust) Name:

As part of our Foreign Account Tax Compliance Act (FACTA) and Common Reporting Standard (CRS) obligations we will need to collect the information outlined below.

SECTION 1: FOREIGN TAX RESIDENCY

As you have indicated in the application that the entity is a tax resident of a country other than Australia, please provide their country of tax residence and Tax Identification Number (TIN) or equivalent below.

A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or an Employer Identification Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN. For further information on TINs by country see <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

Country	TIN	If no TIN, List reason A, B or C. If reason B applies, provide an explanation

- Reason A The country of tax residency does not issue TINs to tax residents
Reason B The entity has not been issued with a TIN
Reason C The country of tax residency does not require the TIN to be disclosed

SECTION 2: ENTITY CLASSIFICATION

Financial institution means a Custodial Institution, Depository Institution, an Investment Entity, or a Specified Insurance Company. A financial institution may be non-reporting or deemed compliant (e.g. a trustee-documented trust, sponsored investment entity), as defined for FATCA and CRS. Further information for Australian entities is available here: www.ato.gov.au/about-ato/international-tax-agreements/in-detail/international-arrangements/automatic-exchange-of-information-crs-and-fatca/2-financial-institutions.

NFE is any entity that is not a financial institution.

Active NFE is an entity that is not a financial entity and meets one of the criteria below. A financial entity includes an entity that: (a) carries on a business of investing in or managing financial assets on behalf of other persons; or (b) another entity that is a financial entity managing all or part of the assets of the investment entity.

- Less than 50% of the entity's gross income for the preceding year or other appropriate reporting period is passive income (e.g. interest, dividends, rent, royalties, annuities, gains from financial assets) and less than 50% of the assets held by the entity during the preceding year or other appropriate reporting period are assets that produce or are held for the production of passive income.
- A publicly listed non-financial entity whose shares/units are regularly traded on an established securities market or its subsidiaries
- A Governmental Entity, International Organisation, Central Bank, or an entity wholly-owned by one of these
- An entity where substantially all of the activities of the entity consist of holding the shares of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than financial/investment activities, but excluding entities that acquire or fund non-financial entities for investment purposes
- Established in the last 24 months, not yet operating a business and has no prior operating history (a start-up NFE) but is investing capital into assets with the intent to operate a business other than a financial/investment business
- Not a financial/investment entity in the last 5 years and is in the process of liquidating or reorganising to carry on a business other than a financial/investment business
- Treasury centre that is a member of a non-financial/investment group
- A tax-exempt, not-for-profit entity operating exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; a professional organisation, business league, chamber of commerce, labour organisation; or an organisation operated exclusively for the promotion of social welfare.

Passive NFE means an entity that is not a financial entity (including not an entity that carries on an investment business (or is managed by another entity that is a financial entity or investment entity)) and does not satisfy any of the criteria above to be an Active NFE. An Investment Entity that is tax resident in a jurisdiction that is not a signatory to the OECD Common Reporting Standard is also treated as a Passive NFE (e.g. an investment entity located in the US). For example, an entity is a passive entity if during the last year the entity earned 50% or more of its total income from passive investment activities (e.g. dividends, interest or rent) or 50% or more of its assets produce or are held for producing passive investment income.

APPENDIX B: FATCA/CRS



If you have indicated on the application that you are not a passive NFE, please confirm the entity classification below:

☐ Financial Institution

Provide the entity's Global Intermediary Identification Number (GIIN)

GIIN

If the entity is a Financial Institution but does not have a GIIN, please specify its FATCA Status:

☐ Self-managed superannuation fund or small APRA fund

☐ Trustee-documented Trust or Sponsored Investment Entity. Please provide the Trustee/Sponsor name and GIIN.

Trustee/Sponsor Name

Trustee/Sponsor GIIN

☐ US Financial Institution

☐ Other (e.g. Non-Reporting FI/Deemed Compliant FFI other than a Trustee Documented Trust or Sponsored Investment Entity) – please specify:

Is the entity an Investment Entity that is a resident in a Non-Participating Jurisdiction for CRS purposes and managed by another Financial Institution?

☐ Yes: please provide details of the controlling persons in Section 3 below

☐ No – Other Investment Entity

☐ Active NFE

- Less than 50% of the entity'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 whose stock is regularly traded on an approved stock exchange or a related entity of a regularly traded corporation

Name of listed entity and name of exchange:

• Governmental Entity, International Organisation or Central Bank

• Australian Registered Charity

• Other:

Please specify

SECTION 3: CONTROLLING PERSONS

Controlling Person depends on the type of entity:

- For a company, Controlling Persons include any natural person that holds directly or indirectly (tracing through interposed entities) 25% or more of the shares or voting rights of the entity as a beneficial owner. If no such person exists, then it is any natural person(s) that otherwise exercise control over the management of the entity (for example, the senior managing official of the company, such as a director, chief executive, etc.).
- For a trust, the term Controlling Persons means the settlor(s), the trustee(s), the protector(s) (if any), appointor(s), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust. The settlor(s) and all beneficiaries of the trust are always Controlling Persons. A corporate trustee needs to be traced through to its Controlling Persons.

Please complete the below table if the entity is either:

- An Investment Entity that is resident in a Non-Participating Jurisdiction for CRS purposes (and managed by another Financial Institution); or
- A Passive NFE.

If a TIN for a controlling person is not provided, please provide a reason from the following options:

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

Reason B The individual has not been issued with a TIN

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

CONTROLLING PERSONS 1

☐ Same as Individual Borrower 1

☐ Same as Director 1/Guarantor 1

Full Name	Date of Birth (dd/mm/yyyy)
Residential Address	
Country of Tax Residence	
TIN or equivalent	
Reason A, B or C if no TIN provided. If reason B applies, provide an explanation	

CONTROLLING PERSONS 2

☐ Same as Individual Borrower 2

☐ Same as Director 2/Guarantor 2

Full Name	Date of Birth (dd/mm/yyyy)
Residential Address	
Country of Tax Residence	
TIN or equivalent	
Reason A, B or C if no TIN provided. If reason B applies, provide an explanation	



CONTROLLING PERSONS 3

Full Name	Date of Birth (dd/mm/yyyy)
Residential Address	
Country of Tax Residence	
TIN or equivalent	
Reason A, B or C if no TIN provided. If reason B applies, provide an explanation	

Certification

I/We declare that the information I/We have provided on this form is to the best of my/our knowledge and belief, correct and complete.

I/We declare to provide an updated Form within 30 days of any change in circumstances that causes the information contained herein to become incorrect.

I/We are authorised by law to sign on behalf of the entity.

I/We provide consent to disclose information required under all laws, regulations and requirements in force from time to time in Australia and in any jurisdiction worldwide covering FATCA and CRS.

Name	Authorised Signature
Date (dd/mm/yyyy)	
Name	Authorised Signature
Date (dd/mm/yyyy)	