

Macquarie Partnerships and Partners identification form

Macquarie Bank Limited ABN 46 008 583 542



Guide to completing this form

- This form is for *Partnerships and Partners*.
- Provide details for the Partnership's Beneficial Owners (Section 1.3) and provide separate *Individual identification forms* for each of these Beneficial Owners.
- Provide a separate *Individual identification form* for *ONE* of the Partners (Section 1.4), unless an ID Form has been provided for this partner as a Beneficial Owner.
- Complete all applicable sections of this form in **BLOCK LETTERS**.

Acceptable ID documents

Provide one of the following documents to allow verification of the Partnership:

- all documents must have been certified within the last 12 months, at the time of acceptance by us.
- a certified copy or a certified extract of minutes of a partnership meeting
- an original current membership certificate (or equivalent) of a professional association
- membership details independently sourced from the relevant professional association
- a notice issued by the Australian Taxation Office within the last 12 months eg Notice of Assessment
- an original or certified copy of a certificate of registration of business name issued by a government or government agency in Australia.

Provide one of the following documents to allow verification of membership within a professional association:

- an original current membership certificate (or equivalent)
- membership details independently sourced from the relevant association.

1 Partnership identification procedure

1.1 General information

Full name of Partnership:

Registered business name of partnership (if any):

Country where partnership established
(if not established in Australia):

Business activity:

1.2 Type of Partnership (select whether the Partnership is regulated by a professional association and if so, provide the information requested)

Is the Partnership regulated by a professional association?

No

Yes

Name of association:

Membership details:

1.3 Partnership details – ALL Partnerships

Provide the name of one of the Partners AND complete a separate *Individual identification form* for this Partner.

Full given name(s)/Business name:

Surname:

Partnership identification procedure (continued)

1.4 Partnership details – Partnerships not regulated by a professional association

If the Partnership is not regulated by a professional association, provide the names and addresses of all the other Partners.

| Partner 1 | | Partner 2 | | Partner 3 | |
|---|----------------------|---|----------------------|---|----------------------|
| Full given name(s)/Company name | | Full given name(s)/Company name | | Full given name(s)/Company name | |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |
| Surname | | Surname | | Surname | |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |
| Residential/Business address (PO boxes not accepted) | | Residential/Business address (PO boxes not accepted) | | Residential/Business address (PO boxes not accepted) | |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |
| Suburb | | Suburb | | Suburb | |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |
| State | Postcode | State | Postcode | State | Postcode |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Country | | Country | | Country | |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |

Please cross this box if there are more Partners and provide details on a separate sheet.

1.5 Beneficial ownership

Are there any individuals who ultimately own 25% or more of the partnership; or are entitled (either indirectly or directly) to exercise 25% or more of the voting rights of the partnership, including power of veto?

Yes ► **go to 1.5.1** No ► **go to 1.5.2**

1.5.1 Beneficial Owners

Provide the names of the individuals who ultimately own 25% or more of the partnership; or are entitled (either indirectly or directly) to exercise 25% or more of the voting rights, including power of veto.

Complete a separate *Individual identification form* for each of these individuals.

| Beneficial Owner 1 | | Beneficial Owner 2 | | Beneficial Owner 3 | |
|----------------------|--|----------------------|--|----------------------|--|
| Full given name(s) | | Full given name(s) | | Full given name(s) | |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |
| Surname | | Surname | | Surname | |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |

If beneficial owner name(s) are provided above ► **go to section 2.**

1.5.2 Other Beneficial Owners

If there are no individuals who meet the requirement of 1.5.1, provide the names of the individuals who directly or indirectly control* the partnership.

Complete a separate *Individual identification form* for each of these individuals.

| Beneficial Owner 1 | | Beneficial Owner 2 | | Beneficial Owner 3 | |
|----------------------|--|----------------------|--|----------------------|--|
| Full given name(s) | | Full given name(s) | | Full given name(s) | |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |
| Surname | | Surname | | Surname | |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |
| Role | | Role | | Role | |
| <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |

Please cross this box if there are more Beneficial Owners and provide details on a separate sheet.

* Includes exercising control through the capacity to determine decisions about financial or operating policies; or by means of trusts, agreements, arrangements, understanding and practices. If no such person can be identified then the most senior managing official(s) of the Partnership (such as the Managing Partner or Senior Managing Official).

2

Tax information

Collection of tax status in accordance with the United States Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS).

2.1 Tax status

Select ONE of the tax status boxes below (if the Partnership is a Financial Institution, please provide all the requested information below)

- Financial Institution** (A custodial or depository institution, an investment entity or a specified insurance company for FATCA and CRS purposes)

Provide the Partnership's Global Intermediary Identification Number (GIIN), if applicable:

If the Partnership is a Financial Institution but does not have a GIIN, provide its FATCA status (select ONE of the following statuses)

- Deemed Compliant Financial Institution
- Excepted Financial Institution
- Exempt Beneficial Owner
- Non Reporting IGA Financial Institution
- Nonparticipating Financial Institution
- US Financial Institution
- Other (describe the Partnership's FATCA status in the box provided):



Please answer the question below for all Financial Institutions

Is the Financial Institution an Investment Entity located in a Non-Participating CRS Jurisdiction and managed by another Financial Institution?

- Yes ► go section 2.2 (Foreign Controlling Persons)
- No ► go to section 3 to complete the form

CRS Participating Jurisdictions are on the OECD website at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction>.

- An Active Non-Financial Entity (NFE)** (Active NFEs include entities where, during the previous reporting period, less than 50% of their gross income was passive income (eg dividends, interests and royalties) and less than 50% of assets held produced passive income. For other types of Active NFEs, refer to Section VIII in the Annexure of the OECD 'Standard for Automatic Exchange of Financial Account Information' at www.oecd.org.)

If the Partnership is an Active NFE ► go to section 2.3 (Country of tax residency)

- Other** (Partnerships that are not previously listed – Passive Non-Financial Entities)

► Go to section 2.2 (Foreign Controlling Persons)

2.2 Foreign Controlling Persons

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

Are any of the Partnership's Beneficial Owners* tax residents of countries other than Australia?

- No ► go to section 2.3
- Yes, please provide the details of these individuals below and complete a separate *Individual identification form* for each Controlling Person (unless already provided in 1.3 as Beneficial Owner or 1.4 as the identified Partner).

| Controlling Person 1 | Controlling Person 2 | Controlling Person 3 |
|---|---|---|
| Full given name(s) <input type="text"/> | Full given name(s) <input type="text"/> | Full given name(s) <input type="text"/> |
| Surname <input type="text"/> | Surname <input type="text"/> | Surname <input type="text"/> |
| Role (eg Partner or Senior Managing Official) <input type="text"/> | Role (eg Partner or Senior Managing Official) <input type="text"/> | Role (eg Partner or Senior Managing Official) <input type="text"/> |

- Please cross this box if there are more Controlling Persons and provide details on a separate sheet.

► Go to section 2.3

* A Beneficial Owner is any individual who directly or indirectly owns or controls the Partnership and includes all Partners or Senior Managing Officials.

Tax information (continued)

2.3 Country of tax residency

Is the Partnership a tax resident of a country other than Australia?

ie. A Partnership created or established under the laws of a country other than Australia.

No ► **go to section 3 to complete the form**

Yes, if the Partnership is a tax resident of a country other than Australia, please provide its tax identification number (TIN) or equivalent below. If it is a tax resident of more than one other country, please list all relevant countries 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 a Social Security 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.

Please note a US TIN must be provided if the entity is a US Specified Person. This is a mandatory requirement and a TIN exemption reason will no longer be accepted. The account cannot be opened without a US TIN.

| Country 1 | Country 2 | Country 3 |
|--|--|--|
| Country <input type="text"/> | Country <input type="text"/> | Country <input type="text"/> |
| TIN (if no TIN, list reason A, B or C) <input type="text"/> | TIN (if no TIN, list reason A, B or C) <input type="text"/> | TIN (if no TIN, list reason A, B or C) <input type="text"/> |

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

Reason B: The Partnership has not been issued with a TIN

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

Please cross this box if there are more countries, provide details on a separate sheet.

3

Certification of identification documents

Copies of the required identification must be certified and confirmed on the document as a true copy of an original document by one of the following persons:

1. a person who is enrolled on the roll of the Supreme Court of a State or Territory, or the High Court of Australia, as a legal practitioner (however described)
2. a judge of a court
3. a magistrate
4. a chief executive officer of a Commonwealth court
5. a registrar or deputy registrar of a court
6. a Justice of the Peace
7. a notary public (for the purposes of the Statutory Declaration Regulations 1993)
8. a police officer
9. an agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public
10. a permanent employee of the Australian Postal Corporation with two or more years of continuous service who is employed in an office supplying postal services to the public
11. an Australian consular officer or an Australian diplomatic officer (within the meaning of the *Consular Fees Act 1955*)
12. an officer with two or more continuous years of service with one or more financial institutions (for the purposes of the Statutory Declaration Regulations 1993)
13. a finance company officer with two or more continuous years of service with one or more finance companies (for the purposes of the Statutory Declaration Regulations 1993)
14. an officer with, or authorised representative of, a holder of an Australian financial services licence, having two or more continuous years of service with one or more licensees, or
15. a member of the Institute of Chartered Accountants in Australia, CPA Australia or the National Institute of Accountants with two or more years of continuous membership.