



MACQUARIE

# Asset Transfer Guide

**Macquarie Wrap**



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A smooth and seamless transition of assets is an essential element helping to form your clients' initial Macquarie Wrap experience. This Guide provides information to assist you with transferring your clients' listed securities, domestic fixed income securities and managed investments with Macquarie Wrap.

Use this Guide in conjunction with our online Asset Transfers Wizard – an interactive tool developed to ensure everything you need to successfully transfer your client's assets to Macquarie is at your fingertips. Access the wizard on the Macquarie Wrap website by selecting **Resources > Forms > Transferring Assets**.

# 1

## Understanding asset transfers

### What is an “in-specie” transfer?

An in-specie transfer is a direct transfer of assets (managed investments, domestic fixed income securities and/or listed securities) into or out of a portfolio and/or trust in place of a cash contribution or withdrawal. In simple terms, the asset is transferred in its present form.

Throughout this Guide, ‘asset transfer’ represents ‘in-specie’ transfer.

### What are the benefits of an asset transfer?

There are several benefits resulting from transferring assets, including:

- the ability to retain existing investments rather than selling and repurchasing when changing from one product provider to another
- avoid incurring buy and/or sell costs
- prevent out of market risks associated with selling and repurchasing investments
- nil CGT event (where there is no change in beneficial ownership).

### How long does an asset transfer take?

As the transfer is dependent on third parties, it’s difficult to provide precise timeframes. Some of the third parties we need to engage when transferring assets include:

- share registries
- broking institutions
- fund managers
- platform providers or custodians
- government departments (eg Office of State Revenue).

The type of investments held combined with where they are coming from or going to, may also have a significant impact on how long an asset transfer takes. Assuming all of the paperwork received by us is correct and no further information is required, the following timeframes can be used as a guide:

### Domestic listed security transfers\*

- issuer sponsored listed securities can be transferred within five to seven business days
- broker sponsored listed securities can be transferred within three to five business days.

\* Corporate actions and dividend payments may delay a listed security transfer.

### International listed security transfers\*\*

- issuer sponsored listed securities can be transferred within ten to eleven business days
- broker sponsored listed securities can be transferred within five to six business days.

\*\* Corporate actions and dividend payments may delay a listed security transfer.

### Managed investment transfers^

- directly-held managed investments can be transferred within five business days.
- platform/custodian-held managed investments can be transferred within 10 business days.

^ Non-daily priced funds (or Hedge Funds) often have longer completion times as their infrequent pricing can result in processing delays. Distribution payments may also delay a managed investment transfer.

### Domestic fixed income security transfers

- domestic fixed income securities can be transferred within five to six business days.










## 2

# What types of asset transfers are available with Macquarie Wrap?

The below table summarise the asset transfer options available within Macquarie's product suite.

Asset transfer type	Product				
	IM/IC	IA	SA	SM/PM/SC/PC	TAP
Transfer in (from external)	✓	x	x	✓ <sup>2</sup>	✓ <sup>3</sup>
Transfer out (to external)	✓	x	x	x	x
Intra product transfer from IM/IC	✓ <sup>1</sup>	x	x	✓ <sup>2</sup>	✓ <sup>3</sup>
Intra product transfer from IA <sup>4</sup>	✓	✓	x	x	x
Intra product transfer from SM/PM/SC/PC/SA <sup>4</sup>	x	x	✓	✓	x

### Macquarie Wrap product key:

-  Investment Manager
-  Investment Consolidator
-  Investment Accumulator
-  Super Accumulator
-  Super Manager
-  Super Consolidator
-  Pension Consolidator
-  Pension Manager
-  Term Allocated Pension Manager



#### Please note:

- Asset transfers relating to super or pension accounts are subject to superannuation rules as outlined in the superannuation and taxation law. Before transferring assets to Macquarie Wrap please refer to the 'Asset transfer tips' section of this Guide for helpful information regarding super and pension accounts.
- Asset transfers of international listed securities and domestic fixed income securities are only available for **Investment Manager/Investment Consolidator** accounts.

<sup>1</sup> If same account name you may complete a 'Manager to Consolidator conversion form'.

<sup>2</sup> Trustee limits and restrictions to suspended and terminated managed investment transfers apply. For further information please refer to the 'Suspended and Terminated managed investment register' available on the Macquarie Wrap website. International listed securities and domestic fixed income securities are not able to be transferred into super or pension accounts.

<sup>3</sup> Assets must come from an existing Term Allocated Pension account. Additionally, there are special documents that are required. Please refer to the 'Asset transfer tips' section of this Guide for helpful information regarding Term Allocated Pension accounts.

<sup>4</sup> Intra product transfers from these accounts can only be accepted if there is no change in legal or beneficial ownership (eg: "John Smith" to "John Smith"). This is known as a 'switch'.

## 3

## Listed security transfers

## FastFacts

## Broker transfer request form

- Faxed, scanned or emailed copies are acceptable.
- You may list multiple listed securities on this form provided they are held on the same HIN.
- The listed security owner signs this form.

## Approved listed securities

Macquarie Wrap only administers certain ASX and international listed securities on our approved investment menu. Please check that the listed securities are trading on the ASX and/or approved foreign exchanges before proceeding and refer to the relevant offer documents for our approved investment menu.

## De-listed/Unlisted securities

Macquarie Wrap only administers domestic listed securities that are trading on the Australian Securities Exchange (ASX). It is a good idea to check that the stock is trading on the ASX before proceeding.

## Unmarketable parcels (ASX listed securities only)

Transfers of 'unmarketable parcels' are not able to be processed. The value of the parcel of shares must be greater than \$500.

## International listed securities

An International listed securities registration form needs to have been submitted for a Macquarie Wrap account prior to the commencement of an in-specie transfer of international listed securities. This form registers the wrap account to hold international listed securities.

## Corporate actions

If your client is participating in a corporate action, expected entitlements may be lost if they transfer listed securities during this period. It is important to check for upcoming corporate actions and confirm important dates before proceeding.

## Transfer timeframes

Issuer sponsored listed security transfers take longer to process compared to broker sponsored listed security transfers. This is because the share registry requires original forms while most brokers can accept faxed or emailed forms.

## Deceased Estates

- Share registries require notification when a client passes away.
- 1071B forms are required for domestic listed security transfers where the state in which the probate was issued differs to the state in which the domestic listed security is registered.
- 1071B forms expire after three months from the signature date.
- For international listed securities the broker/registry may require a Small Estate Indemnity form (generally only required if the stock is registered as issuer sponsored)
- Registries/brokers may require some additional information depending on the jurisdiction where the listed security is registered.

## International listed securities in-specie transfer form

- Change of Beneficial Ownership (CBO) transfers are not available for international listed securities.
- External brokers/custodians/issuers may require additional documentation to complete an asset transfer.
- Faxed, scanned or emailed copies are acceptable.
- The listed security owner signs this form.

## Issuer transfer request form

- Share registries require an original form for each security to proceed with processing the transfer request.
- Forms must be free of amendments or edits to avoid rejection by the share registry.
- The listed security owner signs the form.
- Titles must be stated for signatories signing for corporate or trust accounts.

## Change of beneficial ownership (not available for international listed securities)

If there is a change in ownership or a change in the registration details of the underlying holder, an original ASTF with the relevant Broker/Issuer Transfer Request Form is required. Refer to the 'Sample asset transfer forms' section for a completed sample of this form.

## Transfer process overview

Step	Who?	What?
1	Adviser or Client	Transfer paperwork needs to be completed by the adviser or the client and sent to: Macquarie Wrap Asset Transfers GPO Box 4045 Sydney NSW 2001
2	Macquarie Wrap	Asset Transfers team receives transfer paperwork and reviews request. If paperwork is not correct or further information is required, the adviser will be notified. The transfer cannot commence until correct documentation or outstanding information is received. Note: in some instances where cost base/parcel history is outstanding, we may commence the transfer but will assign a default cost base. For further information please refer to 'Asset transfer tips'.
3	Share Registry/ External Broker/ Platform/ Custodian and Macquarie Wrap	We will contact external broker/platform/registry/custodian to initiate listed security transfer. Transfer paperwork is forwarded to third party if applicable.
4	Macquarie Wrap	Listed security transfer is completed and client portfolio updated to reflect transferred holding.
5	Macquarie Wrap website	Online reporting is updated overnight.

## Listed security transfer checklist

The below checklist summarises standard listed security transfer requirements. For more detailed guidance regarding which forms need to be completed, please use our Asset Transfers Wizard available through the Macquarie Wrap website by selecting *Resources > Forms > Transferring Assets*.

**Please use the below checklist to address the following key requirements before transferring listed securities to Macquarie Wrap.**

- Macquarie Wrap account opened.
- Listed securities to be transferred are currently trading on the ASX or approved international exchange and available on the Macquarie Wrap menu.
- Check that the value of the holding is greater than \$500 (applicable only to ASX listed securities).
- Confirm that an 'International listed securities registration form' has previously been submitted for the wrap account receiving the listed securities (applicable only to international listed securities).
- Check superannuation contribution caps and eligibility to contribute.
- Cancel existing DRPs with current service provider.
- Cancel regular routines such as direct debits, periodic payments and regular buys/sells with current service provider.
- Determine whether listed securities are issuer or broker sponsored.
- Complete either an 'Issuer Transfer Request Form', 'Broker Transfer Request Form' or 'International listed securities in-specie transfer form'.
- Confirm the listed security transfer is NCBO or CBO.
- If NCBO, provide cost base/tax lot history.
- If CBO, complete one ASTF per holding including the purchase date and consideration value.
- Provide Macquarie with client approval to liaise with their current administrator during the transfer process.



# Managed investment transfers

## FastFacts

### Frozen/Suspended managed investments

Certain frozen/suspended managed investments can be accepted. Please refer to our Suspended and Terminating Funds Register to determine whether the fund is accepted into our different products. This register is available on the Macquarie Wrap website under the Quick Links menu.

### Fund manager confirmations

- The fund manager will process the unit transfer after receiving all required transfer paperwork, such as ASTF's.
- Once we receive confirmation directly from the fund manager, we can proceed with entering the managed investment units into the client's Macquarie Wrap account.

### APIR codes and Retail funds

Managed investments are often available in retail and wholesale versions. Remember to confirm the correct APIR code with the fund manager and verify this with the Macquarie Wrap investment menu to avoid unnecessary paperwork or delays.

### ASTF – Platform/Custodian versus direct holding

- Where a managed investment is held with another platform/Wrap provider, the ASTF must be completed by the existing Custodian and signed by them as "Seller".
- If a managed investment is held directly with the fund manager, the owner must complete the ASTF and sign as "Seller".
- Importantly, an ASTF will always be required when transferring a managed investment, regardless of where it is currently held.

### Transfer timeframes

Managed investments generally take one to two weeks to complete once all paperwork has been received by us and sent to the fund manager for processing.

### Stamp duty

Stamp duty may be applicable on the transfer of managed investments and will be paid from the client's Macquarie cash account. It is important to consider this cost prior to transferring.

### Rollovers

- The nominated rollover date cannot precede the account open date. Therefore, please ensure the Macquarie Wrap account has been opened prior to initiating the transfer.
- Rollover Benefit Statements should also be provided to Macquarie within seven days of rollover payment (as per ATO guidelines).

## Transfer process overview

Step	Who?	What?
1	Adviser or Client	Transfer paperwork needs to be completed by client/adviser and sent to: Macquarie Wrap Asset Transfers GPO Box 4045 Sydney NSW 2001
2	Macquarie Wrap	Asset Transfers team receives transfer paperwork and reviews request. If paperwork is not correct or further information is required, the adviser will be notified and transfer will not commence until correct documentation is received. For managed investments not available on the Wrap platform and/or Wrap product, the adviser is notified and transfer forms returned to the relevant third party.
3	Macquarie Wrap	Transfer forms are signed and processed accordingly by our custodian.
4	Fund manager	Fund manager processes transfer and sends confirmation to us.
5	Macquarie Wrap	Managed investment transfer is completed and client portfolio updated to reflect transferred holding.
6	Macquarie Wrap website	Online reporting is updated overnight.

## Managed investment transfer checklist

The below checklist summarises standard managed investment transfer requirements. For more detailed guidance regarding which forms need to be completed, please use our Asset Transfers Wizard available through the Macquarie Wrap website by selecting *Resources > Forms > Transferring Assets*.

**Please use the below checklist to address the following key requirements before transferring managed investments to Macquarie Wrap.**

- Macquarie Wrap account opened.
- Managed investments to be transferred are available on the Macquarie Wrap investment menu, available through the Macquarie Wrap website by selecting *Resources > Wholesale fund information > Monthly investment menus update*.
- Any suspended managed investments can be transferred to Macquarie Wrap and are within product balance limits. Refer to the 'Suspended and terminated managed investments' report, available through the Macquarie Wrap website by selecting *Resources > Wholesale fund information > Monthly investment menus update*.
- Check superannuation contribution caps and eligibility to contribute.
- Cancel any distribution reinvestment instructions.
- Cancel regular routines such as direct debits, periodic payments and regular buys/sells.
- Determine whether managed investments are held directly with the fund manager or through a platform/Wrap provider.
- Complete an ASTF if the managed investments are held directly.
- Confirm the managed investment transfer will be NCBO or CBO.
- Instruct existing platform to complete transfer paperwork.
- If NCBO, provide cost base/tax lot history.
- If CBO, complete one additional ASTF per holding including the purchase date and consideration value.
- Provide Macquarie with client approval to liaise with their current administrator during the transfer process.

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## Domestic fixed income security transfers

### FastFacts

#### Approved domestic fixed income securities

The platform only supports certain domestic fixed income securities, please contact the Wrap Adviser Services team to confirm if the domestic fixed income security can be transferred.

#### Domestic fixed income securities in-specie transfer form

- Change of Beneficial Ownership (CBO) transfers are not available for domestic fixed securities.
- External brokers/custodians/issuers may require additional documentation to complete an asset transfer.
- Faxed, scanned or emailed copies are acceptable.
- The domestic fixed income security holder signs the asset transfer instructions.

#### Minimum transfer value

The minimum value of a domestic fixed income security that can be transferred onto the platform is \$500,000.

#### Stamp duty

Stamp duty may be applicable on the transfer of domestic fixed income securities and will be paid from the client's Macquarie cash account. It is important to consider this cost prior to transferring.

#### Transfer timeframes

Domestic fixed income securities generally take five to six business days to complete once all paperwork has been received by us.

#### Security identification

Please ensure the ISIN is provided on domestic fixed income security transfer instructions. The ISIN identifies the domestic fixed income security that is to be transferred onto the platform.

## Transfer process overview

Step	Who?	What?
1	Adviser or Client	Transfer paperwork needs to be completed by client/adviser and sent to: Macquarie Wrap Asset Transfers GPO Box 4045 Sydney NSW 2001
2	Macquarie Wrap	Asset Transfers team receives transfer paperwork and reviews request. If paperwork is not correct or further information is required, the adviser will be notified and transfer will not commence until correct documentation is received.  For domestic fixed income securities not available on the Wrap platform and/or Wrap product, the adviser is notified and transfer forms returned to the relevant third party.
3	Macquarie Wrap	Transfer forms are signed and processed accordingly by our custodian.
4	Broker or custodian	Broker or custodian processes transfer and sends confirmation to us.
5	Macquarie Wrap	Domestic fixed income security transfer is completed and client portfolio updated to reflect transferred holding.
6	Macquarie Wrap website	Online reporting is updated overnight.

## Domestic fixed income security transfer checklist

The below checklist summarises standard domestic fixed income security transfer requirements.

**Please use the below checklist to address the following key requirements before transferring domestic fixed income securities to Macquarie Wrap.**

- Macquarie Wrap account opened.
- Domestic fixed income security to be transferred is available on the platform.
- Confirm the domestic fixed income investment transfer is NCBO (CBO transfers for this asset type not available).
- Instruct existing third party to complete transfer paperwork.
- Provide cost base/tax lot history and ISIN.
- Provide Macquarie with client approval to liaise with their current administrator during the transfer process.

# 6

## Asset transfer tips

### Instructing external platform/broker/custodian to transfer

- > Client instructions must be sent to your existing platform/broker/custodian notifying them of their intent to transfer to Macquarie Wrap. It is important to consult your current platform/broker/custodian to confirm their requirements.
- > We have created a generic closure/transfer letter template which you may find helpful when communicating with the existing provider. This is available on the Macquarie Wrap website by selecting **Resources > Forms > Transferring assets**. This letter also authorises Macquarie Wrap to liaise with the existing administrator directly as required to complete the transfer on behalf of your client.

### Australian Standard Transfer Form (ASTF)

- > ASTFs must be an original document to facilitate a domestic asset transfer request. Our Asset Transfers Wizard contains samples of completed ASTFs for your ease of reference.
- > ASTFs are required in the following scenarios for managed investment and domestic listed security transfers:
  - transfers resulting in a Change in Beneficial Ownership (eg: “John Smith” transferring to “Jane Smith”)
  - transfers resulting in a Change in Legal Ownership (eg: “John Smith ATF Smith Superfund” transferring to “Jane Smith ATF Smith Superfund”)
  - transfers where the current holder’s account/registration name is different to the new holder’s account/registration name (eg: “John L Smith” to “John Lewis Smith”).

### Date of purchase and consideration for CBO transfers

- > If a transfer is classed as CBO:
  - the date of purchase must be provided. The date cannot be more than 60 days prior to the date we received the paperwork
  - the nominated date of purchase cannot be after the date that the client signed the ASTF. This is because it is not possible for the owner to elect a transfer to occur at a future date and price
  - the associated consideration is usually the closing market price for the nominated date of purchase. We can accept a consideration within the trading range or within 5% of the closing market price on the date of purchase.

## Parcel (cost base) history

- > Always includes the following:
- date of purchase
  - number of shares/units
  - adjusted cost for each parcel being transferred
  - exchange rate (for international listed securities only).

If you have the cost base information in Excel format, we are happy to accept this via email to: [wrapsolutions@macquarie.com](mailto:wrapsolutions@macquarie.com)

Please ensure the client account and details of the asset transfer are included.

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- > All cost base information provided must be adjusted for any sales and corporate actions relating to the asset (eg: tax deferred and return of capital components). We cannot perform these tax adjustments for you.
- 

- > Issuer holding statements, portfolio valuations, and transaction listings should not be used for this purpose as they do not contain all the required information. Excel and PDF templates are available through the Macquarie Wrap website by selecting *Resources > Forms > Transferring assets*.
- 

- > Where cost base information is not provided, a default cost base is entered after 60 days as follows:

- Purchase date = Transfer date
- Cost = NIL.

Please note until this has been rectified, your client's tax reporting may not be correct and any realised gains may be overstated.

Once the correct cost base is forwarded to us we will amend the details (this will incur a cost base adjustment fee - please refer to the relevant offer document for more information on this fee).

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## Transferring from/to a margin lending account

- > Notify the existing margin lender of the intent to transfer and check with the margin lender what its specific requirements are to proceed.
- 

- > The margin lender's signature may be required on the transfer paperwork in addition to the client's signature. This could delay the completion of the transfer if not obtained prior to submitting transfer paperwork to Macquarie Wrap.
- 

- > The Loan to Value Ratio (LVR) applied to an asset by the margin lender can be viewed in the 'Margin Lending investment menus', available on the Macquarie Wrap website by selecting Investment Menu from the Quick Links drop down list.
-



## Holder Identification Number (HIN), Participant Identification Number (PID), Shareholder Reference Number (SRN), Committee on Uniform Securities Identification Procedures (CUSIP) and International Securities Identification Number (ISIN)

- > HIN, PID, SRN, CUSIP and ISIN are all identification numbers that are required to identify your request with the relevant parties. These can be confirmed in the following manner:
- you may confirm your **HIN** with your broker or on your holding statement
  - you may confirm a broker's **PID** with your broker
  - you may confirm your **SRN** with the share registry or on your Issuer Holding Statement
  - you may confirm your **CUSIP** with the custodian/broker or on your Holding Statement
  - you may confirm your **ISIN** with the custodian/broker or on your Holding Statement.
- 
- > If your identification/reference number is invalid or incorrect your transfer may be delayed.
- 

## Super and pension accounts

- > When transferring into a Macquarie Wrap super or pension account, a Superannuation asset transfer form should be provided to declare the client's contribution type or intent to rollover assets. This is available through the Macquarie Wrap website by selecting **Resources > Forms > Transferring assets**.
- When transferring into a new Macquarie Wrap pension account, all funds that will form the pension must be declared on the application form (Contribution/rollover details).
- If transferring into an existing Macquarie Wrap pension account where pension payments have commenced, the client must also complete a 'Pension Update Request form' available through the Macquarie Wrap website under **Resources > Forms > Super and Pension clients**.
- 
- > An asset transfer into a super account will be treated as either a contribution or a rollover.
- The date of purchase and consideration of a contribution will be at the date Macquarie Wrap receives all completed transfer paperwork.
- The total value (sum of each asset's consideration plus the cash component) of a rollover must match the total value that is stated on the associated Rollover Benefits Statement.
- 
- > Contributions must adhere to contribution caps and are subject to superannuation rules as outlined in the taxation and superannuation law.
- 
- > Personal contributions can be accepted for assets held individually or jointly. An original ASTF is required for the latter. Personal contributions cannot be accepted from a trust or company.
- 
- > The client's Tax File Number (TFN) must be provided before we are able to accept any personal contributions into their super account.
- 
- > Where the client intends to claim a tax deduction on a personal contribution, the client must provide a valid 'Deduction notice for personal contributions form' available through the Macquarie Wrap website by **selecting Resources > Forms > Super and Pension clients**.
- 
- > For Rollovers, please provide the Rollover Benefit Statement (RBS) to us at the time of transfer. If a RBS matching the rollover funds is not received, there may be account limitations in place until this is provided.
- Where assets or cash are being provided at different times, separate Rollover Benefit Statements for each rollover should be provided.
-

## Company and Estate accounts

> When completing transfer paperwork for company accounts (eg: "ABC Pty Ltd"), please always disclose the title(s) of the signatory(s) on all transfer forms.

> When transferring assets from an estate, brokers/registries will generally require:

- a signed instruction from the executor(s) of the estate. A standard transfer form is generally accepted by registries and brokers
- original certified copy of the Death Certificate
- original certified copy of Probate or Will
- a 1071B form to be provided where Probate has been granted in a State or Territory of Australia which differs from the register on which the securities are held (not required for international listed securities). A 1071B form expires three months after the signing date and a new form must be submitted.

Additionally, when transferring international listed securities and domestic fixed income securities from an estate, brokers/registries require:

- Small Estate Indemnity form (generally only required if the stock is registered as issuer sponsored).

Please note the registry or broker may require additional information/documentation depending on the jurisdiction where the international listed security is registered.

## Term Allocated Pensions (TAPs)

> When transferring into a Term Allocated Pension (TAP) the following additional documentation will be required.

1. Centrelink Income Stream schedule (or Details of Income Stream Product) that sets out that this was a TAP (or other assets test exemption income stream) attracting the 50% asset test exemption.

**Important:** If the income stream was previously 100% asset test exempt the client will not be eligible for an asset test exemption upon rollover to a Macquarie Wrap TAP account.

2. confirmation in writing from the SMSF trustee:
  - that the amount being rolled over represents the full amount of the proceeds from a commutation of the member's TAP (or other assets test exemption income stream) and that no further funds are being added, and
  - the original commencement date of the income stream being rolled over.

> To assist in understanding the tax, Centrelink implications and more, please refer to Macquarie's **Big Black Book**.

## Intra product transfers (transfers between Macquarie Wrap products)

> An intra product transfer is a switch between two Macquarie Wrap products where the ownership remains unchanged (eg: "John Smith" Investment Accumulator transferring to "John Smith" Investment Consolidator). All we need to proceed is a signed letter of instruction from the client.

> Under the circumstances where the ownership is different (eg: "John Smith" transferring to "John Smith ATF Smith Superfund"), transfer paperwork such as ASTFs will be required.

## 7 How to contact us

If you would like to discuss asset transfers with Macquarie Wrap, please contact your state-based Training and Relationship Manager or alternatively, call our Adviser Services team on 1800 025 063.

### Contact details

Freecall  
1800 025 063

Fax  
1800 025 175

Corporate  
Actions Fax  
1800 281 476

GPO Box 4045  
Sydney NSW 2001

wrapsolutions@  
macquarie.com

macquarie.  
**com.au**

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# Glossary of common asset transfer terms

Term	Definition
<b>APIR Code</b>	The unique code issued for a managed investment by Asia Pacific Investment Register (APIR). An APIR Code will consist of nine alpha/numeric characters and are standard identifiers for products in the financial services industry.
<b>ASTF</b>	Stands for Australian Standard Transfer Form, otherwise known as an Off-Market Transfer Form. An ASTF is the form used to transfer managed investments and can also be used to show change in legal/beneficial ownership in both listed securities and managed investments.
<b>Beneficial owner</b>	A term describing the party that is ultimately entitled to receive the economic benefit of an asset, even if the asset is legally registered in the name of another entity.
<b>Broker sponsored</b>	When listed securities are held through a broker and if an Australian listed security is attached to a HIN.
<b>BSCL</b>	Stands for Bond Street Custodians Limited. Macquarie Investment Management Limited (MIML) has appointed BSCL to hold assets in custody for Macquarie Wrap accounts.
<b>CBO</b>	Stands for Change in Beneficial Ownership. This is when the beneficial owner of the assets changes from one individual or entity to another. A CBO will trigger a CGT event.
<b>CGT event</b>	A Capital Gains Tax (CGT) event happens when an asset is sold or transferred from one beneficial owner to another (refer to CBO above). The result is either a capital gain or capital loss.
<b>Consideration</b>	This is the price attributed to the value of an asset being transferred to a new beneficial owner. This is normally the market price of the asset on the date of purchase.
<b>CUSIP</b>	Stands for Committee on Uniform Securities Identification Procedures. The CUSIP will consist of nine alpha/numeric characters uniquely identifying the company or issuer and the type of security. The first six characters identify the issuer, the seventh and eighth characters identify the type of issue and the last digit is used as a check digit.
<b>Custodian</b>	A Custodian is responsible for the safekeeping of another person's assets. The Custodian for all Macquarie Wrap accounts is Bond Street Custodians Limited (BSCL).
<b>Date of purchase</b>	A term used to represent the effective date of transfer of an asset to a new beneficial owner. In most CBO transfer scenarios, the date of purchase is a pre-agreed date that the old and new beneficial owner place on the ASTF.

Term	Definition
<b>Direct holdings</b>	When a client holds managed investments directly with the fund manager rather than with a platform/ Wrap provider (or Custodian). A client with a direct holding will be issued a unique Investor Code by the fund manager.
<b>HIN</b>	Stands for Holder Identification Number. One HIN can register an investor's shareholdings in multiple companies and is used to identify the investor's registration for broker sponsored Australian listed securities. A HIN will always start with the letter 'X'.
<b>ISIN</b>	Stands for International Securities Identification Number. The ISIN will consist of twelve alpha/numeric characters and are standard identifiers for international securities and domestic fixed income securities.
<b>Issuer sponsored</b>	When listed securities are held by the company's default sub-registry. Issuer sponsored listed securities are a direct holding (not held through a broker) and for Australian listed securities are attached to an SRN.
<b>Legal owner</b>	A term describing the party who has the right to possessions, the privilege of use and the power to convey those rights and privileges of an asset. The legal owner is not necessarily the beneficial owner.
<b>NCBO</b>	Stands for No Change in Beneficial Ownership. This is when an asset is transferred from one account to another (either internally or externally) without any change to the beneficial owner.
<b>NDPF</b>	Stands for Non-Daily Priced Fund. This term relates to managed investments, commonly known as hedge funds, which feature infrequent pricing and often delayed asset transfer processing timeframes.
<b>Off-market transfer</b>	A term describing a non-market transaction, such as an asset transfer, as the transfer occurs "off-market".
<b>Parcel history or cost base history</b>	A record of each purchase transaction in an asset that has been adjusted for both sales and corporate actions. The parcel history or cost base history is used to determine any capital gains or losses when an asset is sold or transferred to another party or entity.
<b>OSR</b>	Stands for Office of State Revenue and is the Government department responsible for stamp duty.
<b>PID</b>	Stands for Participant Identifier code. This code uniquely identifies a broking participant.
<b>SRN</b>	Stands for Shareholder Registration Number. A SRN registers an investor's shareholding in a single company and is issued when listed securities are held as issuer sponsored. If you hold listed securities in more than one company and choose to be issuer sponsored, you will have a different SRN for each listed security holding. A SRN will always start with the letter 'I'.
<b>Stamp duty</b>	A State and Territory imposed tax on a range of transactions. Whether or not stamp duty applies and the amount of duty, if applicable, varies from State to State. Stamp duty is commonly incurred on the 'buyer' of NSW-based managed investments that are transferred.





## Sample asset transfer forms

### **Broker transfer request form**

– Individual NCBO transfer

### **Issuer transfer request form**

– Corporate Trustee ATF Super Fund transfer

### **International listed securities in-specie transfer form**

– Company NCBO transfer

### **Australian Standard Transfer Form (ASTF)**

– Joint Trustee ATF Super Fund CBO transfer

### **Superannuation asset transfer form**

– Individual rollover

### **Australian Standard Transfer Form (ASTF)**

– Joint Trustee ATF Super Fund rollover

## Macquarie Wrap Broker transfer request form

Macquarie Investment Management Limited ABN 66 002 867 003 AFSL 237492 RSEL L0001281  
Macquarie Superannuation Fund ABN 65 508 799 106 RSE R1004496



### IMPORTANT INFORMATION

For *No Change of Beneficial Ownership* (NCBO) transfers you must supply:

- an *Open Parcel History* or an *Unrealised CGT Report* including the date of purchase, the number of shares and the total value for each parcel being transferred. Please provide this in an Excel spreadsheet or on the *Open Parcel History* section of this form.

Note: All cost bases must be adjusted for any corporate actions relating to the asset. We assume that all parcel history information has been adjusted for distributions of non-assessable amounts (eg tax deferred, tax free and return of capital components). In-specie contributions into super are recorded as having been made on the date completed transfer paperwork is received by us.

PLEASE USE BLACK INK

- 1 Please arrange for the off-market transfer of the following shareholdings to Bond Street Custodians Limited (PID21028)

Account number:	<input type="text" value="V12345"/>		
Broker or custodian name (where the security is currently held):	<input type="text" value="CommSec"/>		
Broker/Custodian contact:	<input type="text" value="Bob Smith"/>		
Broker/Custodian address:	<input type="text" value="20 Sample Street, Suburb NSW 2000"/>		
Broker/Custodian phone number:	<input type="text" value="0299999999"/>	Broker/Custodian fax number:	<input type="text" value="0288888888"/>
Custodian Chess PID:	<input type="text" value="01402"/>	Individuals HIN number:	<input type="text" value="X00123456789"/>
Security holder:	<input type="text" value="John Parker"/>		

Security name	ASX Code	Quantity
BHP Billiton Limited	BHP	1,665
Telstra Corporation Limited	TLS	100



Broker transfer request form – Individual NCBO transfer  
Page 2

Macquarie Wrap Broker transfer request form

2 of 2

**2** Please sign here

This transfer request may be signed by:

1. the holder of the securities
2. a person appointed by a power of attorney from the holder (if signed under power of attorney, the attorney is to declare that he/she has no notice of revocation of the power of attorney)
3. companies under seal.

Signature 1

Date: 30 / 5 / 2016

Full name: John Parker

Title if company officer/executor of estate:

Signature 2

Date: / /

Full name:

Title if company officer/executor of estate:

**3** Open parcel history

	ASX Code	Purchase date	Units	Total value
Parcel 1	BHP	4 / 1 / 2010	1000	\$ 43,080.00
Parcel 2	BHP	5 / 12 / 2011	665	\$ 24,777.90
Parcel 3	TLS	29 / 5 / 2009	100	\$ 311.00
Parcel 4		/ /		\$
Parcel 5		/ /		\$
Parcel 6		/ /		\$
Parcel 7		/ /		\$
Parcel 8		/ /		\$
Parcel 9		/ /		\$
Parcel 10		/ /		\$
Parcel 11		/ /		\$
Parcel 12		/ /		\$
Parcel 13		/ /		\$
Parcel 14		/ /		\$
Parcel 15		/ /		\$
Parcel 16		/ /		\$
Parcel 17		/ /		\$
Parcel 18		/ /		\$
Parcel 19		/ /		\$
Parcel 20		/ /		\$

Please complete and return the form to **Macquarie Wrap, GPO Box 4045, Sydney NSW 2001**, or via email to [wapsolutions@macquarie.com](mailto:wapsolutions@macquarie.com) or via fax to **1800 025 175**.

If you have any queries about completing this form please contact us on **1800 025 063**.

Issuer transfer request form – Corporate Trustee ATF Super Fund transfer

Macquarie Wrap  
Issuer transfer request form

Macquarie Investment Management Limited ABN 66 002 867 003 AFSL 237492 RSEL L0001281  
Macquarie Superannuation Plan ABN 65 508 799 106 RSE R1004496



IMPORTANT INFORMATION

For *No Change of Beneficial Ownership* (NCBO) transfers you must supply:

- an *Open Parcel History* or an *Unrealised CGT Report* including the date of purchase, the number of shares and the total value for each parcel being transferred. Please provide this in an Excel spreadsheet or on the *Open Parcel History* section of this form.
- **the original version of this document (not a copy).**

Note: All cost bases must be adjusted for any corporate actions relating to the asset. We assume that all parcel history information has been adjusted for distributions of non-assessable amounts (eg tax deferred, tax free and return of capital components). In-specie contributions into super are recorded as having been made on the date completed transfer paperwork is received by us.

PLEASE USE BLACK INK



To be completed by the transferor

Account number:

Security name:  ASX code:

Quantity (figures):  Quantity (words):

Register (optional):  Shareholder Reference Number (SRN):

**Full name of registered owner and registered address as recorded with the share registry**

Name:

Address:

**Declaration and signatures**

This transfer request may be signed by:

1. the holder of the securities
2. a person appointed by a power of attorney from the holder (if signed under power of attorney, the attorney is to declare that he/she has no notice of revocation of the power of attorney)
3. companies under seal.

Signature:  Signature:

Date:  Date:

Name:  Name:

Corporate title if company officer:  Corporate title if company officer:

# Macquarie Wrap International listed securities in-specie transfer form

Macquarie Investment Management Limited ABN 66 002 867 003 AFSL 237492 RSEL L0001281  
Macquarie Bank Limited ABN 46 008 583 542 AFSL 237502 is the issuer of the Macquarie Cash Management Account (CMA) and Macquarie Consolidator Cash Account (Cash Account).



Use this form to transfer international listed securities into your investment account.

### IMPORTANT INFORMATION

For No Change of Beneficial Ownership (NCBO) transfers you are required to provide:

- an *Open Parcel History* for each parcel being transferred into the Macquarie Wrap account including:
  - date of purchase
  - number of shares
  - total value in foreign currency
  - exchange rate into Australian dollars (AUD).

This information can be provided in section 2 – *Open parcel history* below.

PLEASE USE BLACK INK

### Please note

- *Change of Beneficial Ownership (CBO)* transfers are not available for international listed securities.
- External brokers/custodians/issuers may require additional documentation. **We recommend you contact the external broker/custodian/issuer to confirm any of their additional requirements.**
- Please do not use this form to transfer in Australian listed securities.
- All cost bases must reflect any adjustments arising from corporate actions relating to the asset. We assume that all parcel history information has been adjusted for distributions of non-assessable amounts (eg tax deferred and return of capital components).

**Missing or incomplete information may delay the processing of the transfer of asset(s).**

## 1 Please arrange for the off-market transfer of the following shareholdings to Bond Street Custodians Limited

<b>Account details</b> Account number: <input type="text" value="D06Xxx"/> (this is your <b>Macquarie account number</b> that is receiving the international listed securities)		Broker/Custodian or Issuer address – can be a PO box: <input type="text" value="12/D, Lincoln Tower&lt;br/&gt;5232154 King's Road Island East, Hong Kong"/>	
Account name: <input type="text" value="ABCD Pty Ltd"/>		Broker/Custodian or Issuer phone number: <input type="text" value="852282745210"/>	Broker/Custodian or Issuer fax number: <input type="text" value="85222222111"/>
<b>Broker details</b> Broker/Custodian or Issuer name (where the security is currently held): <input type="text" value="Morgan Stanley HK"/>		Individual/Broker account number ( <b>mandatory</b> ): <input type="text" value="574-505555-075 (PLS CHECK HOLDING STATEMENT)"/>	
Broker/Custodian or Issuer contact name: <input type="text" value="J S S Patrick (Settlements Officer)"/>		Security holder's name*: <input type="text" value="ABCD Pty Ltd"/>	

Security name	CUSIP/ISIN**	Security code	Quantity
TOYOTA MOTOR CORP	JP3633400001	7203:JP	200
MERK & CO INC	US58933Y1055	MRK:US	100

\* This is the name under which the international listed security is currently registered.  
 \*\* This is the security identifier that can be located on your existing holding statement.

## 2 Open parcel history

	Security code	Purchase date	Units	Total value (in foreign currency)	AUD exchange rate*
Parcel 1	7203:JP	01 / 01 / 1900	100	25000000	0.0109483
Parcel 2	7203:JP	05 / 10 / 2015	100	31500000	0.01099834
Parcel 3	MRK:US	01 / 02 / 1994	50	2000	1.284988
Parcel 4	MRK:US	28 / 11 / 2001	50	5000	1.03548
Parcel 5		/ /			
Parcel 6		/ /			
Parcel 7		/ /			
Parcel 8		/ /			
Parcel 9		/ /			
Parcel 10		/ /			
Parcel 11		/ /			
Parcel 12		/ /			
Parcel 13		/ /			
Parcel 14		/ /			
Parcel 15		/ /			
Parcel 16		/ /			
Parcel 17		/ /			
Parcel 18		/ /			
Parcel 19		/ /			
Parcel 20		/ /			

\* This is the exchange rate you would like Macquarie to use to convert the foreign currency value of your international security holding into Australian dollars (AUD) on your client reports.

## 3 Please sign here

This transfer request may be signed by:

- the holder of the securities
- a person appointed by a power of attorney from the holder (if signed under power of attorney, the attorney is to declare that he/she has no notice of revocation of the power of attorney\*\*)
- companies under seal.

### Signature 1

Date:

Full name:

Corporate title if company officer:

### Signature 2

Date:

Full name:

Corporate title if company officer:

\*\* If signing under a power of attorney, we recommend including an original certified copy of this document as this may be a requirement of the external broker/custodian/issuer.

Please complete and return the form to **Macquarie Wrap, GPO Box 4045, Sydney NSW 2001**, or via email to [wrapsolutions@macquarie.com](mailto:wrapsolutions@macquarie.com) or via fax to **1800 025 175**. If you have any queries about completing this form please contact us on **1800 025 063**.

Australian Standard Transfer Form (ASTF) – Joint Trustee ATF Super Fund  
CBO transfer

<b>AUSTRALIAN STANDARD TRANSFER FORM</b>		AFFIX OR IMPRESS STAMP DUTY HERE	IMPRESS MARKING/CERTIFICATION STAMP HERE
<b>FULL NAME OF COMPANY</b>	Platinum Asset Management		
<b>FULL DESCRIPTION OF SECURITIES</b>	Platinum International Fund (PLA0002AU)	Register NSW	
<b>QUANTITY</b>	Words: Twenty three thousand four hundred and fifty six point seven eight	Figures 23456.78	
<b>FULL NAME(S) OF TRANSFEROR(S)/ SELLER(S)</b>	John Parker and Mary Parker ATF Parker Family Trust	Broker's Transfer Identification Number	
<b>CONSIDERATION</b>	\$30000.00	Date of Purchase 14/05/2012	
<b>FULL NAME(S) OF TRANSFEREE(S)/ BUYER(S)</b>	John Parker		
<b>FULL POSTAL ADDRESS OF TRANSFEREE(S) (BUYER[S])</b>	1 Sample Street SYDNEY NSW 2000		
<b>REMOVAL REQUEST</b>	Please enter these securities on the	Register	
	<ul style="list-style-type: none"> <li>I/We the registered holder(s) and undersigned Seller(s) for the above consideration do hereby transfer to the above name(s) hereinafter called the Buyer(s) or to the several buyers named in Part 2 of the Brokers Transfer Form(s) or Split Transfer Form(s), the Securities as specified above standing in my/our name(s) in the books of the above-named Company or eligible body subject to the several conditions on which I/we held the same at the time of signing hereof and I/we the Buyer(s) do hereby agree to accept the said securities subject to the same conditions.</li> <li>I/We the registered holder(s) and undersigned seller(s) hereby transfer the above securities to the several transferees named in Part 2 of the Brokers Transfer Form(s) or Split Transfer Form(s) relating to the above securities.</li> <li>I/We have not received any notice of revocation of the Power of Attorney by death of the grantor or otherwise, under which this transfer is signed.</li> <li>Delete whichever does not apply.</li> </ul>		
<b>TRANSFEROR(S)/ SELLER(S) SIGN HERE ▶</b>	Sign here		FOR COMPANY USE
<b>Date Signed</b>	25/05/2012		
<b>TRANSFEREE(S)/ BUYER(S) SIGN HERE ▶</b>	Sign here		FOR COMPANY USE
<b>Date Signed</b>	25/05/2012		

# Superannuation asset transfer form – Individual rollover

Page 1

## Macquarie Wrap Superannuation asset transfer form

Macquarie Investment Management Limited ABN 66 002 867 003 AFSL 237 492 RSEL L0001281  
Macquarie Superannuation Plan ABN 65 508 799 106 RSE R1004496



Use this form when transferring assets into Macquarie Wrap super or pension products as a contribution/rollover.

Please note: this form is not required to transfer assets into a self managed super fund (SMSF).

The financial institution you currently hold your assets through may have additional requirements to process this request. Please consult them prior to commencing the transfer to Macquarie Wrap.

PLEASE USE BLACK INK.

### 1 Account details

Account name: JOHN PARKER

Account number: 12345

### 2 Transfer details

#### A. What type of transfer is this?

- Rollover from a superannuation fund** (including SMSF/public offer super fund)
- Personal contribution from the member** (this contribution will count towards the non-concessional contribution cap unless a Deduction Notice is provided. If claiming a deduction please supply the Deduction Notice as soon as practical once the contribution is finalised and prior to the four events listed under **Important note** below).

#### Important note

If intending to claim a deduction please be aware of the circumstances where you may lose or reduce the amount eligible to be claimed as a deduction. For example, (but not limited to):

1. You are no longer a member of the fund or the superannuation provider no longer holds the contribution.
2. The superannuation provider has commenced to pay an income stream based in whole or part on the contribution.
3. You have already lodged your tax return for the financial year in which you intend to claim a tax deduction.
4. The notice has been provided to the fund after the financial year following the year in which the contribution was made.

These are restrictions on claiming a deduction as outlined in sections: 290–170 and 290–180 of the *Income Tax Assessment Act 1997*. For more information, please contact your financial adviser, tax agent or one of our client service consultants on 1800 025 063.

- Spouse contribution**, please specify spouse's name:

If assets are held in a joint or spouse's name, the accompanying Australian Standard Transfer Forms (ASTFs) are completed with the spouse as SELLER, however this *Superannuation asset transfer* form must be signed by yourself.

#### B. Value of assets

Please complete, where applicable. Ensure the below totals match the respective totals on any accompanying documents (ie on a Rollover Benefit Statement or ASTFs).

Please note: *Investment limits apply to eligible managed investments and ASX listed securities. Please refer to the Product Disclosure Statement and the investment menu for further details, available at [macquarie.com.au/wrapoffdocs](http://macquarie.com.au/wrapoffdocs).*

- i. **Managed investments** Total managed investment value\*: \$
- ii. **ASX listed securities** Total equities value\*: \$

\* For contributions, the consideration will be the closing market price as at the date the trustee has received all the completed documents to commence the transfer.

macquarie.com

### 3 Declaration and signature

I confirm that:

- if submitting contributions I am eligible to contribute based on the eligibility criteria outlined in the *Contributing into superannuation* section of the *Technical Information Booklet* available at [macquarie.com.au/yourwrap](http://macquarie.com.au/yourwrap))
- I agree to retain the original form if I am submitting this form to Macquarie via electronic means and will provide to Macquarie upon request
- for managed investments I have attached an original ASTF for each holding
- for ASX listed securities I have included the *Broker or Issuer transfer request* form, and
- for any rollover amounts I have included the *Rollover Benefit Statement*.

Signature of client

Date: 02 / 02 / 2017

Name: John Parker

Please complete and return the form to **Macquarie Wrap, GPO Box 4045, Sydney NSW 2001**, or via email to [wrapolutions@macquarie.com](mailto:wrapolutions@macquarie.com) or via fax to **1800 025 175**.

If you have any queries about completing this form please contact us on **1800 025 063**.

Australian Standard Transfer Form (ASTF) – Joint Trustee ATF  
Super Fund rollover

<b>AUSTRALIAN STANDARD TRANSFER FORM</b>		
<small>AFFIX OR IMPRESS STAMP DUTY HERE</small>		<small>IMPRESS MARKING/CERTIFICATION STAMP HERE</small>
<b>FULL NAME OF COMPANY</b>	<b>BHP Billiton Limited (BHP)</b>	
<b>FULL DESCRIPTION OF SECURITIES</b>	<b>Ordinary Shares</b>	<small>Register</small>
<b>QUANTITY</b>	Words: <b>One thousand six hundred and sixty five</b> Figures <b>1665</b>	
<b>FULL NAME(S) OF TRANSFEROR(S)/ SELLER(S)</b>	<b>John Parker and Mary Parker ATF</b>	<small>Broker's Transfer Identification Number</small> <b>X00123456789</b>
	<b>Parker Family Super Fund</b>	
<b>CONSIDERATION</b>	<b>\$53,896.05</b>	<small>Date of Purchase</small> <b>30/05/2012</b>
<b>FULL NAME(S) OF TRANSFEREE(S)/ BUYER(S)</b>	<b>BOND STREET CUSTODIANS LIMITED</b>	
	<b>PORTFOLIO MANAGER ACCOUNT</b>	
	<b>&lt;John Parker – A/C M12345&gt;</b>	
<b>FULL POSTAL ADDRESS OF TRANSFEREE(S) (BUYER(S))</b>	<b>PO BOX R1445</b>	
	<b>ROYAL EXCHANGE</b>	
	<b>SYDNEY NSW 1225</b>	
<b>REMOVAL REQUEST</b>	<small>Please enter these securities on the</small>	<small>Register</small>
<ul style="list-style-type: none"> <li>• I/We the registered holder(s) and undersigned Seller(s) for the above consideration do hereby transfer to the above name(s) hereinafter called the Buyer(s) or to the several buyers named in Part 2 of the Brokers Transfer Form(s) or Split Transfer Form(s), the Securities as specified above standing in my/our name(s) in the books of the above-named Company or eligible body subject to the several conditions on which I/we held the same at the time of signing hereof and I/we the Buyer(s) do hereby agree to accept the said securities subject to the same conditions.</li> <li>• I/We the registered holder(s) and undersigned seller(s) hereby transfer the above securities to the several transferees named in Part 2 of the Brokers Transfer Form(s) or Split Transfer Form(s) relating to the above securities.</li> <li>• I/We have not received any notice of revocation of the Power of Attorney by death of the grantor or otherwise, under which this transfer is signed.</li> <li>• Delete whichever does not apply.</li> </ul>		
<b>TRANSFEROR(S)/ SELLER(S) SIGN HERE ▶</b>	<b>Sign here</b>	
	<b>Date Signed</b>	<b>31/05/2012</b>
<b>TRANSFEREE(S)/ BUYER(S) SIGN HERE ▶</b>	<small>FOR COMPANY USE</small>	
	<b>Date Signed</b>	



This document is current as at January 2017 and is issued by Macquarie Wrap, a business of Macquarie Investment Management Limited (MIML) ABN 66 002 867 003 AFSL 237 492.

This information is provided for the use of licensed financial advisers only. In no circumstances is it to be used by a potential client for the purposes of making a decision about a financial product or class of products. This guide is not intended as a substitute for appropriate legal and tax advice – advisers should obtain appropriate expert advice in determining the legal and tax implications of transfers. It is based on information current at the time of publication. Rules relating to transfers may change and advisers should satisfy themselves to those changes.

MIML is not an authorised deposit-taking institution for the purposes of the Banking Act (Cth) 1959, and MIML's obligations do not represent deposits or other liabilities of Macquarie Bank Limited ABN 46 008 583 542. Macquarie Bank Limited does not guarantee or otherwise provide assurance in respect of the obligations of MIML.

The Macquarie Consolidator and Manager Series which include Investor Directed Portfolio Service (IDPS), Super and Pension products are offered by MIML. In deciding whether to acquire or continue to hold an investment investors should consider the relevant product guide or Product Disclosure Statement (PDS) available from us. Applications can only be made on the application form contained in the current product guide or PDS.