

Macquarie Unregulated Australian Trusts and Foreign Trusts identification form

Macquarie Bank Limited ABN 46 008 583 542 AFSL and Australian Credit Licence 237502

Guide to completing this form

- This form is for all Trusts that are not subject to the oversight of an Australian statutory regulator. Trusts that are subject to the oversight of an Australian statutory regulator, including Self-Managed Superannuation Funds, should complete the *Australian Regulated Trusts and Trustees identification form*.
- Complete both section 1 and section 2.
- Provide details for ALL Trustees (section 1.4) and provide a separate *ID form* for ONE of the Trustees.
- Provide details for the Trust's Beneficial Owners (section 1.5) and provide separate *Individual identification forms* for each of these Beneficial Owners.
- Complete separate *Individual identification forms* for each signatory on the account.
- Complete all applicable sections of this form in **BLOCK LETTERS**.
- Provide details for all the Trust's Foreign Controlling Persons (section 2.2) and provide separate *Individual identification forms* for each of these Foreign Controlling Persons.

Acceptable ID documents – provide the following document to allow verification of the Trust:

- all documents must have been certified within the last 12 months, at the time of acceptance by us.
- an original or certified copy of the Trust deed or if not reasonably available an original or certified extract of the Trust deed.

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Unregulated Trust identification procedure

1.1 General information

Full name of Trust:	<input type="text"/>
Full business name of the Trustee in respect of the trust (if any):	<input type="text"/>
Country where Trust established (if not established in Australia):	<input type="text"/>
Full name of Settlor(s)*:	<input type="text"/>
Industry of Operation (Primary):	<input type="text"/>
Trust business activity/purpose:	<input type="text"/>

Source of net wealth (select one option only as the predominant source)**

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Business operations | <input type="checkbox"/> Savings from employment | <input type="checkbox"/> Superannuation | <input type="checkbox"/> Investments |
| <input type="checkbox"/> Inheritance/gift | <input type="checkbox"/> Sale of a property or asset | <input type="checkbox"/> Legal settlement | <input type="checkbox"/> Foreign income |

1.2 Type of Unregulated Trust (select ONE of the following types of Unregulated Trusts)

Family Trust
 Charitable Trust
 Testamentary Trust
 Unit Trust

Other type (provide description):

* The person(s) who settles the initial sum to create the Trust.

** Source of wealth should be considered as a whole, including any beneficial owners if applicable.

Unregulated Trust identification procedure (continued)

1.3 Beneficiaries details

Provide the names (1.3.1) and/or class(es) (1.3.2) of the Trust's beneficiaries. Both the names and classes of beneficiaries must be provided (if the Trust has both named and class(es) of beneficiaries).

1.3.1 Named Beneficiaries

The person(s) for whom a trust has been created and who will eventually receive the benefits of the trust.

Beneficiary 1	Beneficiary 2	Beneficiary 3
Full given/entity name(s) <input type="text"/>	Full given/entity name(s) <input type="text"/>	Full given/entity name(s) <input type="text"/>
Surname <input type="text"/>	Surname <input type="text"/>	Surname <input type="text"/>

1.3.2 Class(es) of beneficiaries (eg unit holders, family members of named person, charitable organisations causes)

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

1.4 Trustee details

The person(s) or company who holds or administers property or assets for the beneficiaries.

Provide the name and residential/business addresses of ALL of the Trustees below.

Complete a separate *Customer identification form* for ONE of these Trustees*.

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

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

* A Customer ID form should be completed for ONE of the Trustees based on the nature of this Trustee. For example, an Individual Identification form should be completed for a Trustee who is an individual or an Australian Company ID form for a Trustee that is an Australian Company.

Unregulated Trust identification procedure (continued)

1.5 Beneficial ownership

Provide the names of the individuals who directly or indirectly control** the Trust. This may be confirmed to be the individual Trustee or a Beneficial Owner of the Corporate Trustee listed above, or any other individual identified as having direct or indirect control of the Trust.

Complete separate *Individual identification forms* for each of these individuals (unless it has already been provided for this individual as a Trustee or as the Beneficial Owner of a Corporate Trustee).

Beneficial Owner 1	Beneficial Owner 2	Beneficial Owner 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 <input type="text"/>	Role <input type="text"/>	Role <input type="text"/>

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

** Includes control by acting as Trustee; or by means of trusts, agreements, arrangements, understandings and practices; or exercising control through the capacity to direct the Trustees; or the ability to appoint or remove the Trustees.

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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 Trust 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/CRS purposes)

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

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

Deemed Compliant Financial Institution Excepted Financial Institution Exempt Beneficial Owner

Non Reporting IGA Financial Institution

(If the Trust is a Trustee-Documented Trust, provide the Trustee's GIIN):

Nonparticipating Financial Institution US Financial Institution

Other (describe the Trust'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 to section 2.3 (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>

Australian Registered Charity or Deceased Estate

If the Trust is an Australian Registered Charity or Deceased Estate ► **go to section 3 to complete the form**

A Foreign Charity or 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 Trust is a Foreign (non-Australian) Charity or an Active NFE ► **go to section 2.4 (Country of Tax Residency)**

Other (Trusts that are not previously listed - Passive Non-Financial Entities) ► **Go to section 2.2 (Trust Settlor Details)**

Tax information (continued)

2.2 Trust Settlor Details

Provide the name or registration number for the Trust Settlor (also known as Trust Grantor/Donor).

Full name:

OR

ACN or other registration number:

OR

The Unit Trust does not have a Settlor stated in the Trust Deed ► **go to section 2.3 (Foreign Controlling Persons)**

Provide the Settlor's address as listed in the Trust Deed. Where an address is not listed, please provide the Trust or Trustee's address.

Address (PO Box is NOT acceptable):

Please answer both tax residency questions:

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.

1. *Is the Settlor a tax resident of Australia?* Yes No
2. *Is the Settlor a tax resident of another Country?*

If the settlor is deceased, and to the best of your knowledge the settlor is not a foreign tax resident, OR the settlor has no connection to the trust (other than the original settlement that created the trust), and to the best of your knowledge the settlor is not a foreign tax resident, THEN select 'No' below.

Yes No ► **go to section 2.3 (Foreign Controlling Persons)**

If the Settlor is a tax resident of a country other than Australia, please provide the date of birth, and tax identification number (TIN) or equivalent below. If the Trust Settlor 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.

Date of Birth:

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 individual has not been issued with a TIN

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



If the Settlor of the trust is an entity, please fill in a Foreign Tax Status Declaration Form – Entities located on the website [macquarie.com.au/assets/bfs/documents/investing/identification/tax-status-dec-entity.pdf](https://www.macquarie.com.au/assets/bfs/documents/investing/identification/tax-status-dec-entity.pdf)

► **Go to section 2.3 (Foreign Controlling Persons)**

Tax information (continued)

2.3 Foreign Controlling Persons (Individuals)

Are any of the Trust's Beneficial Owners or Controlling Persons* tax residents of countries other than Australia?

Yes No

If the Trustee is a company, are any of this company's Beneficial Owners or Controlling Persons tax residents of countries other than Australia?

Yes No

If **Yes** to either of the two questions above, please provide the details of these individuals below and complete a separate *Individual identification form* for each Controlling Person (unless already provided as a Beneficial Owner).

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.

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 Trustee or Beneficiary etc)* <input type="text"/>	Role (eg Trustee or Beneficiary etc)* <input type="text"/>	Role (eg Trustee or Beneficiary etc)* <input type="text"/>

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

► **Go to section 2.4**

* A Controlling Person is any individual who directly or indirectly exercises control over the Trust. For a Trust, this includes all Trustees, Settlers, Protectors or Beneficiaries. For a Trustee company this includes any beneficial owners controlling more than 25% of the shares in the company or Senior Managing Officials.

2.4 Country of tax residency

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

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

Yes, please provide the Trust's country of tax residence and tax identification number (TIN) or equivalent below. If the Trust 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 Employee 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.

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 Trust 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.

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Certification of identification documents

In order for documents to meet the certification requirements, the document must clearly be certified as a true copy of the original by an appropriate person. Each certified copy document must be certified separately and must show clearly:

- the date of Certification is to be no more than **12 months** old at the time of acceptance by Macquarie,
- written or stamped '**certified true copy**',
- the **wet ink signature** of the certifying officer, the full name, provider/registration number (if applicable), and
- profession/qualification of the certifying officer and years of service (if applicable), legibly printed below the signature.

Certification is only required on the first page of the document. The certifier needs to sight all pages of the document in order to ensure that they have reviewed the whole document.

Persons who can certify documents include:

- Justice of the Peace
- Notary public
- a police officer
- 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
- an officer with, or authorised representative of, a holder of an Australian financial services licence, having two or more years of continuous service with one or more financial institutions.

For a comprehensive list go to <https://www.macquarie.com.au/everyday-banking/macquarie-client-identity-verification.html>

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Trustee declaration

 **The Declaration must be signed by all Trustees necessary to sign for the trust, or their Adviser.**

Client declaration

By completing and signing this form that forms part of my application for the Macquarie account* or that is provided by me/us in relation to my/our existing Macquarie account* I/we declare that:

- the information provided by me/us in this form to enable the relevant member of the Macquarie Group of companies (Macquarie) to comply with the US Foreign Account Tax Compliance Act and Common Reporting Standards, its supporting regulations and any related laws designed to implement those laws in Australia (FATCA/CRS) is correct and where relevant reflects my/our tax status for the purposes of FATCA/CRS.
- I/we will promptly notify Macquarie and provide Macquarie with any changes to the information provided by me/us in connection with FATCA/CRS and on request with any further information which is necessary or desirable for Macquarie to comply with any obligations it may have in connection with FATCA/CRS.

Client signature 1

Date: / /

Name:

If a company officer, your corporate title:

Client signature 2

Date: / /

Name:

If a company officer, your corporate title:

Client signature 3

Date: / /

Name:

If a company officer, your corporate title:

OR Adviser declaration

By completing and signing this declaration I certify that an authorised representative of the entity or the individual(s) have verbally or in writing confirmed to me the truth of the information provided to me and I have no reason to doubt its reasonableness.

AFS Licensee name

AFSL number:

Representative/Employee name

Phone number:

Signature

Date: / /

* References to "Macquarie account" is a reference to any account or financial product offered by the relevant member of the Macquarie Group of companies, including but not limited to Macquarie Bank Limited ABN 46 008 583 542, Macquarie Investment Management Limited ABN 66 002 867 003 and Macquarie Equities Limited ABN 41 002 574 923.