

# Macquarie Foreign Companies 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 *Foreign Companies* only. For companies incorporated in Australia use the *Australian Companies identification form*.
- Complete both section 1 and section 2.
- Complete separate *Individual identification forms* for each of the company's Beneficial Owners and for each signatory on the account.
- Complete all applicable sections of this form in **BLOCK LETTERS**.

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

- an original or certified copy of the certification of registration issued by the relevant foreign registration body
- where the above means are unavailable, a disclosure certificate from the company given by an individual acting as agent of the company (where the agent has been verified).
- all documents must have been certified within the last 12 months, at the time of acceptance by us.

# 1

## Foreign company identification procedure

### 1.1 General information

Full name of foreign company:

Country of formation/incorporation/registration:

Industry of Operation (Primary):

Business activity:

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

Business operations     
  Savings from employment     
  Superannuation     
  Investments  
 Inheritance/gift     
  Sale of a property or asset     
  Legal settlement     
  Foreign income  
 Select if registered by a foreign body and provide name of body:

### 1.2 Is the foreign company registered with ASIC? (select ONE of the following)

Yes, provide ARBN:   
 Provide **either** (cross one box):     
  principal place of business address in Australia      **OR**  
 local agent name and address details  
**Principal place of business in Australia or local agent details** (PO Box is NOT acceptable)  
 Street name and number:   
 Suburb:  State:  Postcode:   
 Country:   
 Name of local agent in Australia:   
 No, provide company identification number (if any) issued by the foreign registration body:

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

## Foreign company identification procedure (continued)

### Principal place of business in the company's country of formation or incorporation (PO Box is NOT acceptable)

Street name and number: Suburb: State: Postcode: Country: 

### 1.3 Registered address of Company

Provide the registered address as registered with ASIC. If the company is NOT registered with ASIC, provide the registered address in the country of formation, incorporation or registration (if any).

#### Registered office address (PO Box is NOT acceptable)

Street name and number: Suburb: State: Postcode: Country: 

### 1.4 Company type (select ONE of the following categories)

Public ► *go to section 1.5*       Private ► *go to section 1.6*

### 1.5 Listing and regulatory details (select ONE of the following categories if applicable)

**Public Listed** (companies that are subject to disclosure requirements that ensure transparency of Beneficial Ownership comparable to similar public listing requirements in Australia. Refers to listing on a financial market that by stock exchange rules, law or enforceable means promotes transparency of beneficial owner information.)

Name of market/disclosure regime: Country: 

**Majority Owned Subsidiary of an Australian Public Listed company** (companies that are majority owned by an Australian company that is listed on a financial market such as the ASX)

Australian listed company name: Name of market/exchange: 

**Regulated in Australia** (subject to the supervision of an Australian Commonwealth, State or Territory statutory regulator beyond that provided by ASIC as a company registration body. Examples include Australian Financial Services Licensees (AFSL); Australian Credit Licensees (ACL); or Registrable Superannuation Entity (RSE) Licensees).

Regulator name: Licence details (eg AFSL, ACL, RSE): 

### 1.6 Directors

Director 1	Director 2	Director 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"/>

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

## Foreign company identification procedure (continued)

### 1.7 Beneficial ownership

**Are there any individuals who ultimately own 25% or more of the company's issued share capital (through direct or indirect shareholdings)?**

Yes ► **go to 1.7.1**  No ► **go to 1.7.2**

#### 1.7.1 Shareholder Beneficial Owners

Provide the names of the individuals who ultimately own 25% or more of the company's issued share capital (through direct or indirect shareholdings).

**Complete separate *Individual identification forms* for each of these individuals.**

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"/>

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

If Beneficial Owner name(s) are provided above ► **go to section 2.**

#### 1.7.2 Other Beneficial Owners

If there are no individuals who meet the requirement of 1.7.1, provide the names of the individuals who directly or indirectly control\* the company.

**Complete separate *Individual identification forms* for each of these individuals.**

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 exercising control through the capacity to determine decisions about financial or operating policies; or by means of trusts, agreements, arrangements, understanding and practices; voting rights of 25% or more; or power of veto. If no such person can be identified then the most senior managing official(s) of the company (such as the managing director or directors who are authorised to sign on the company's behalf).

## 2 Tax information

Collection of tax status in accordance with 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 Company is a Financial Institution, please provide all the requested information below)

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

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

**If the Company 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 company's FATCA status in the box provided):

## Tax information (continued)



**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 2.2 (Foreign Beneficial Owners)**       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>

**A Public Listed Company, Majority Owned Subsidiary of a Public Listed Company, Governmental Entity, International Organisation or Central Bank**

If the Company type is listed above ► **go to section 3 to complete the form**

**A 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](http://www.oecd.org).)*)

If the Company is a charity or an Active NFE ► **go to section 2.3 (Country of Tax Residency)**

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

► **go to section 2.2 (Foreign Beneficial Owners)**

### 2.2 Foreign Beneficial Owners (Individuals)

**Are any of the company'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 Beneficial Owner (unless already provided in section 1.7).

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.

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 (eg Director/Senior Managing Official) <input type="text"/>	Role (eg Director/Senior Managing Official) <input type="text"/>	Role (eg Director/Senior Managing Official) <input type="text"/>

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

► **Go to section 2.3**

### 2.3 Country of tax residency

**Is the Company a tax resident of a country other than Australia?**

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

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

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 Company 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

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>