

# Unregulated Australian Trusts and Foreign Trusts

Macquarie Bank Limited ABN 46 008 583 542



## 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 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.

## 1 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"/>
Trust business activity/purpose:	<input type="text"/>

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

### 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):

### 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)	Full given/entity name(s)	Full given/entity name(s)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Surname	Surname	Surname
<input type="text"/>	<input type="text"/>	<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.

## Unregulated Trust identification procedure (continued)

### 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		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 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.

### 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)		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 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.

## 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 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](http://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)**

## 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):

## Tax information (continued)

### 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.

Is the Settlor a tax resident of Australia?  Yes  No

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.

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](http://macquarie.com.au/assets/bfs/documents/investing/identification/tax-status-dec-entity.pdf)**

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

### 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.

## Tax information (continued)

### 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.

## 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.

## 4

## 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.