

**GUIDE TO COMPLETING THIS FORM**

- o 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.
- o Provide information about the Trust (Section 1) and complete the Trust verification procedure (Section 3).
- o Provide details for ALL Trustees (Section 1.4) and provide a separate Customer ID Form for ONE of the Trustees.
- o Provide details for the Trust's Beneficial Owners (Section 1.5) and provide separate INDIVIDUAL ID Forms for each of these Beneficial Owners.
- o Tax information must be collected from an authorised representative of the Trust
- o Complete all applicable sections of this form in BLOCK LETTERS.

**SECTION 1: TRUST IDENTIFICATION PROCEDURE**

**1.1 General Information**

|                                                                    |                      |
|--------------------------------------------------------------------|----------------------|
| Full name of the 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"/> |

\* The person/s who settles the initial sum or assets to create the Trust.

**1.2 Type of Unregulated Trust**

**Tick ✓** Select one of the following types of Trusts

- ☐ Family Trust
 ☐ Charitable Trust
 ☐ Testamentary Trust
- ☐ Other type provide description

Self-managed superannuation funds, registered managed investment schemes, government superannuation funds or other regulated Trust should complete the **AUSTRALIAN REGULATED TRUSTS & TRUSTEES IDENTIFICATION FORM**, rather than this form.

**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**

|   | Full Given / Entity name(s) | Surname              |
|---|-----------------------------|----------------------|
| 1 | <input type="text"/>        | <input type="text"/> |
| 2 | <input type="text"/>        | <input type="text"/> |
| 3 | <input type="text"/>        | <input type="text"/> |
| 4 | <input type="text"/>        | <input type="text"/> |

**1.3.2 Class/es of beneficiaries (e.g. unit holders, family members of named person, charitable organisations/causes)**

If there are more beneficiaries provide details on a separate sheet and tick this box ☐.

**1.4 Trustee Details**

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

**Complete a separate Customer ID Form for ONE of these Trustees\*.**

| Trustee 1                                                                                          |                                  | Trustee 2                                                                                          |                                  | Trustee 3                                                                                          |                                  |
|----------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------|----------------------------------|
| Full given name(s)/ Company name<br><input type="text"/>                                           |                                  | Full given name(s)/ Company name<br><input type="text"/>                                           |                                  | Full given name(s)/ Company name<br><input type="text"/>                                           |                                  |
| Surname<br><input type="text"/>                                                                    |                                  | Surname<br><input type="text"/>                                                                    |                                  | Surname<br><input type="text"/>                                                                    |                                  |
| Residential/ Business Address<br><small>(PO Box is NOT acceptable)</small><br><input type="text"/> |                                  | Residential/ Business Address<br><small>(PO Box is NOT acceptable)</small><br><input type="text"/> |                                  | Residential/ Business Address<br><small>(PO Box is NOT acceptable)</small><br><input type="text"/> |                                  |
| Suburb<br><input type="text"/>                                                                     | State<br><input type="text"/>    | Suburb<br><input type="text"/>                                                                     | State<br><input type="text"/>    | Suburb<br><input type="text"/>                                                                     | State<br><input type="text"/>    |
| Country<br><input type="text"/>                                                                    | Postcode<br><input type="text"/> | Country<br><input type="text"/>                                                                    | Postcode<br><input type="text"/> | Country<br><input type="text"/>                                                                    | Postcode<br><input type="text"/> |

If there are more Trustees, provide their details on a separate sheet and tick this box ☐.

\*A Customer ID form should be completed for ONE of the Trustees based on the nature of this Trustee. For example, an INDIVIDUAL ID 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 that directly or indirectly control\* the Trust. If this is confirmed to be the individual identified as the Trustee above, they must be listed again below to confirm that they are the Trust's Beneficial Owners.

\* 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.

**Complete separate individual customer ID Forms for each of these individuals (unless an individual Customer ID Form has already been provided for this individual as a Trustee or the Beneficial Owner of a Trustee that is an entity).**

| Full given name(s)   | Surname              | Role (such as Trustee or Appointer) |
|----------------------|----------------------|-------------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/>                |
| <input type="text"/> | <input type="text"/> | <input type="text"/>                |
| <input type="text"/> | <input type="text"/> | <input type="text"/>                |
| <input type="text"/> | <input type="text"/> | <input type="text"/>                |

**Please Note: Beneficial Owner/s must be listed above and individual ID Forms completed for all Beneficial Owners.**

If there are more Beneficial Owners, provide details on a separate sheet and tick this box ☐.

**SECTION 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**

Tick ✓ **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 ☐ No ☐

If Yes, proceed to section 2.2 (Foreign Controlling Persons). If No, Please 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, please proceed 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 (e.g. 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, please proceed to section 2.3 (Country of Tax Residency).

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

Please proceed to section 2.2 (Foreign Controlling Persons).

**2.2 Foreign Controlling Persons (Individuals)**

Are any of the Trust's Controlling Persons tax residents of countries other than Australia

Yes ☐ No ☐

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

Yes ☐ No ☐

\* 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 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.

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).

Full given name(s)

Surname

Role (such as Trustee or Beneficiary, etc. refer \* below)










If there are more controlling persons, provide details on a separate sheet and tick this box. ☐

Proceed to section 2.3.

**2.3 Country of Tax Residency**

Is the Trust a tax resident of a country other than Australia? Yes ☐ No ☐

If 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.

If No, please proceed to section 3 to complete the form.

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.

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

If there are more countries, provide details on a separate sheet and tick this box. ☐.

- 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

**SECTION 3: UNREGULATED TRUST VERIFICATION PROCEDURE****Trust Verification procedure**

Information to be verified: Full name of the Trust and Settlor/s name

| Tick <input checked="" type="checkbox"/> | Verification options (select one or more of the following options used to verify the Trust)                                                                                                                                                                                   |
|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/>                 | An original or certified copy of the Trust Deed <b>or if not reasonably available</b> an original or certified extract of the Trust Deed *. Extracts of Trust Deeds must include the name of the Trust, Trustees, Beneficiaries, Settlor/s and Appointers (where applicable). |

\* Documents that are written in a language that is not English must be accompanied by an English translation prepared by an accredited translator.

**IMPORTANT NOTE:**

- Ensure that a customer ID Form has been provided for ONE of the Trustees as per 1.4 AND
- Ensure that individual customer ID Forms have been provided for the Trust's Beneficial Owners as per 1.5 AND
- Either attach a legible certified copy of the documentation used to verify the Trust (and any required translation) OR
- Alternatively, if agreed between your licensee and the product issuer, complete the Record of Verification Procedure section below, and DO NOT attach copies of the ID Documents

**SECTION 4: RECORD OF VERIFICATION PROCEDURE**

| ID DOCUMENT DETAILS            | Document 1                                                                | Document 2 (if required)                                                  |
|--------------------------------|---------------------------------------------------------------------------|---------------------------------------------------------------------------|
| Verified From                  | <input type="checkbox"/> Original <input type="checkbox"/> Certified Copy | <input type="checkbox"/> Original <input type="checkbox"/> Certified Copy |
| Document Issuer                | <input type="text"/>                                                      | <input type="text"/>                                                      |
| Issue Date                     | <input type="text"/>                                                      | <input type="text"/>                                                      |
| Expiry Date                    | <input type="text"/>                                                      | <input type="text"/>                                                      |
| Document Number                | <input type="text"/>                                                      | <input type="text"/>                                                      |
| Accredited English Translation | <input type="checkbox"/> N/A <input type="checkbox"/> Sighted             | <input type="checkbox"/> N/A <input type="checkbox"/> Sighted             |

By completing and signing this Record of Verification Procedure I declare that:

- an identity verification procedure has been completed in accordance with the AML/CTF Rules, in the capacity of an AFSL holder or their authorised representative;
- Customer ID Forms have been provided for one of the Trust's Trustees;
- Individual Customer ID Forms have been provided for all of the Trust's Beneficial Owners and
- the tax information provided is reasonable considering the documentation provided.

|                               |                      |                             |                      |
|-------------------------------|----------------------|-----------------------------|----------------------|
| AFS Licensee Name             | <input type="text"/> | AFSL No.                    | <input type="text"/> |
| Representative/ Employee Name | <input type="text"/> | Phone No.                   | <input type="text"/> |
| Signature                     | <input type="text"/> | Date Verification Completed | <input type="text"/> |