

> Controlling Person CRS Self-Certification

Please read these instructions before completing the form:

Regulations based on the OECD Common Reporting Standard ('CRS') require Financial Institutions (FIs) to collect and report certain information about an account holder's tax residency statuses.

If your tax residence (or the Controlling Person, if you are completing the form on their behalf) is located outside Australia, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the Australian Taxation Office and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information. You can find summaries of defined terms such as an account holder, Controlling Person, and other terms, in the Appendix.

For joint or multiple controlling persons please use a separate form for each controlling person.

Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need an 'Entity CRS Self-Certification Form'. Similarly, if you're an individual account holder, sole trader or sole proprietor, then please complete an 'Individual CRS Self-Certification Form'.

Part 1 – Identification of a Controlling Person

First or given name

Surname

Residential street address

Unit no

Street no

Street name

Suburb

State

Postcode

Country

Date of birth

City or town of birth

Country of birth

Please enter the legal name of the relevant Entity Account Holder(s) of which you are the Controlling Person:

Legal name of Entity 1

Legal name of Entity 2

Legal name of Entity 3

Part 2 – Country/Jurisdiction of residence for tax purposes

Is the Controlling Person a tax resident in a jurisdiction other than Australia?

Yes, please complete details in the table below

No, please go to Part 3

Please complete the following table indicating (i) where the Controlling Person is tax resident and (ii) the Controlling Person's Taxpayer Identification Number (TIN) for each country/jurisdiction indicated. If a TIN is unavailable please provide the appropriate reason A, B or C where indicated below:

Reason A – The country/jurisdiction where the Controlling Person is resident does not issue TINs to its residents

Reason B – The Controlling Person is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

Reason C – No TIN is required. (Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

	Country/Jurisdiction of Tax Residence	TIN	If no TIN available, enter Reason A, B or C
1	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1	<input type="text"/>
2	<input type="text"/>
3	<input type="text"/>

Part 3 – Type of Controlling Person

Please provide the Controlling Person's Status by ticking the appropriate box

	Entity 1	Entity 2	Entity 3
Controlling Person of a Legal Person – control by ownership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a Legal Person – control by other means	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a Legal Person – senior managing official	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a Trust – settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a Trust – trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a Trust – protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a Trust – beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a Trust – other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal arrangement (non-trust) – settlor-equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal arrangement (non-trust) – trustee equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal arrangement (non-trust) – protector equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal arrangement (non-trust) – beneficiary equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal arrangement (non-trust) – other equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 4 – Declaration and signature

- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with the FI setting out how that FI may use and share the information supplied by me.
- I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Controlling Person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
- I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) to which this form relates.
- I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
- I undertake to advise the FI of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, and to provide the FI with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature

Date

 / /

Print name

Capacity in which signing (if not signed by Controlling Person)

The completed form can be sent to:

Mail

Unit Registry
FundBPO
GPO Box 4968
Sydney NSW 2001

Fax

(02) 9251 3525

Email

registry@fundbpo.com

Appendix – Summary descriptions of select defined terms

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the 'CRS'), the associated Commentary to the CRS, and domestic guidance.

If you have any questions then please contact your tax adviser or domestic tax authority.

'Account Holder' The term 'Account Holder' means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

'Controlling Person(s)' 'Controlling Persons' are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity ('Passive NFE') then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term 'beneficial owner' described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

'Controlling Persons of a trust' means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

'Entity' The term 'Entity' means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

'Reportable Account' The term 'Reportable Account' means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

'TIN' (including 'functional equivalent') The term 'TIN' means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a 'functional equivalent'). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.