

CRS ENTITY 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 the account holder's tax residence 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, and other terms, in the Appendix.

Please complete this form where you need to self-certify on behalf of an entity account holder. For joint or multiple account holders, use a separate form for each account holder. If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an 'Individual Tax Residency Self-Certification Form'.

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution, please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as 'Controlling Person(s)') by completing a 'Controlling Person CRS Self-Certification Form' for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

Part 1 – Account Holder information

Legal Entity name

Residential street address

Unit no

Street no

Street name

Suburb

State

Postcode

Country

Country of Incorporation or Organisation

GIIN (if any)

Part 2 – Country/Jurisdiction of residence for tax purposes

Is the Account Holder 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 Account Holder is tax resident and (ii) the Account Holder’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 Account Holder is resident does not issue TINs to its residents

Reason B - The Account Holder 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

2

3

Part 3 – CRS entity type (please refer to the Appendix for definitions of each category)

a) Is the Account Holder a Financial Institution (e.g. an SMSF)?

- Yes, please complete 3b**
- No, please complete 3c**

b) Please confirm the category of Financial Institution:

- i) Investment entity located in a Non-Participating jurisdiction and managed by another FI
- ii) Other Investment entity
- iii) Depository Institution, Custodial Institution or Specified Insurance Company

c) Please confirm the category of Non-Financial Entity (NFE):

- i) Active NFE - corporation the stock of which is regularly traded on an established securities market (or related to such a corporation)

Name of established securities market: _____

Name of related entity: _____

- ii) Active NFE - Government entity or Central Bank
- iii) Active NFE - an International Organisation
- iv) Active NFE - other
- v) Passive NFE

If you have ticked category **b(i)** or **c(v)**, please complete the below, otherwise go to Part 4.

Indicate the name of any **Controlling Person(s)** of the Account Holder:

Please complete a 'Controlling Person CRS Self-Certification Form' for each Controlling Person available at www.gsfc.com.au

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 Account Holder 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 Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
- I certify that I am authorised to sign for the Account Holder in respect 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 Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Part 3), 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 (for example 'Authorised Officer')

The completed form can be sent to:**Mail**

Mainstream Fund Services –
Unit Registry
GPO Box 4968
Sydney NSW 2001

Fax

(02) 9251 3525

Email

registry@mainstreamgroup.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 'Account Holder' is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

'Active NFE' An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) the NFE is not yet operating a business and has no prior operating history, (a 'start-up NFE') but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) the NFE meets all of the following requirements (a 'non-profit NFE') :
 - i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii) it is exempt from income tax in its jurisdiction of residence;
 - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

‘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).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always 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, ‘Controlling Person(s) 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.

‘Financial Institution’ The term ‘Financial Institution’ means a ‘Custodial Institution’, a ‘Depository Institution’, an ‘Investment Entity’, or a ‘Specified Insurance Company’.

‘Investment Entity’ The term ‘Investment Entity’ includes two types of Entities:

- a) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - Individual and collective portfolio management; or
 - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. Such activities or operations do not include rendering non-binding investment advice to a customer.
- b) The second type of ‘Investment Entity’ (‘Investment Entity managed by another Financial Institution’) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

‘Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution’ The term means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

‘Investment Entity managed by another Financial Institution’ An Entity is ‘managed by’ another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (a) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

‘NFE’ An ‘NFE’ is any Entity that is not a Financial Institution.

‘Non-Reporting Financial Institution’ A Non-Reporting Financial Institution means any Financial Institution that is:

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other Entity defined in a country’s domestic law as a Non-Reporting Financial Institution.

‘Participating Jurisdiction’ A ‘Participating Jurisdiction’ means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

‘Participating Jurisdiction Financial Institution’ The term ‘Participating Jurisdiction Financial Institution’ means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

‘Passive NFE’ Under the CRS a ‘Passive NFE’ means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS

‘Related Entity’ An Entity is a ‘Related Entity’ of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

‘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.

'Resident for tax purposes' Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD automatic exchange of information portal. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

'Specified Insurance Company' The term 'Specified Insurance Company' means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

'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.