

## Common Reporting Standard (CRS) – Self-Certification Form

*This certification must be completed **by all investors** to declare their CRS status. Please refer to section 8 for explanations of terms before completing this form. Neither the Trustee of the Fund or Link Fund Solutions is able to provide you with tax or professional advice in respect of CRS and we strongly encourage you to seek the advice of an experienced tax or professional adviser in relation to completing this form.*

### What is CRS?

CRS is a global reporting standard, developed by the OECD, for the automatic exchange of information (AEOI). Its goal is to allow tax authorities to obtain a clearer understanding of financial assets held abroad by their residents, for tax purposes. Over 88 countries (**refer to OECD link in section VI for participating jurisdictions**) have agreed to share information on residents’ assets and incomes in accordance with defined reporting standards. Once again, this means that financial institutions around the globe must provide tax authorities with taxpayer financial account data, and the financial institutions must therefore collect this information from their customers and pass it on.

### Investor Details

Fund Name:

Investor Name:

Investor Number:

## I. Individual & Joint Investors

**1. Are you a tax resident of any other country outside of Australia?**

- Yes** ► Provide details below and skip to section IV. If resident in more than one jurisdiction please include details for all jurisdictions below (if more than 2 jurisdictions please provide them on a separate piece of paper)

**Individual 1** – Name:

	Country of Tax Residence	Tax Identification Number (TIN) or equivalent	Reason Code if no TIN provided
1.			
2.			

**Individual 2** – Name:

	Country of Tax Residence	Tax Identification Number (TIN) or equivalent	Reason Code if no TIN provided
1.			
2.			

If TIN or equivalent is not provided, please provide reason from the following options:

- Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents
- Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number (Please explain why the entity is 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)

If **Reason B** has been selected above, explain why you are unable to obtain a TIN:

- No** ► Skip to section IV

## II. Superannuation Funds

**2. Are you an Australian Retirement Fund?** (refer to FATCA definitions in section VI)

- Yes** ► Skip to section IV
- No** ► Continue to section III

### III. Entities (Company, Trust, Partnership, Association etc.)

**3. Are you a tax resident of any other country outside of Australia?**

- Yes** ► Provide details below and continue to question 4. If resident in more than one jurisdiction please include details for all jurisdictions below (if more than 2 jurisdictions please provide them on a separate piece of paper)

	Country of Tax Residence	Tax Identification Number (TIN) or equivalent	Reason Code if no TIN provided
1.			
2.			

If TIN or equivalent is not provided, please provide reason from the following options:

- Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents
- Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number (Please explain why the entity is 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)

If **Reason B** has been selected above, explain why you are unable to obtain a TIN:

- No** ► Continue to question 4

**4. Are you a Financial Institution for the purposes of CRS?**

- Yes** ► Continue to question 5  
 **No** ► Skip to question 6

**5. Are you an Investment Entity (Financial Institution) located in a Non-Participating Jurisdiction for CRS purposes and managed by another Financial Institution?**

- Yes** ► Continue to question 7  
 **No** ► Skip to section IV

**6. Are you an Active Non-Financial Entity (Active NFE)?**

- Yes** ► Specify the type of Active NFE below and then skip to section IV
- Less than 50% of the Active NFE's gross income from the preceding calendar year is passive income and less than 50% of its assets during the preceding calendar year are assets held for the production of passive income
  - Corporation that is regularly traded or a related entity of a regularly traded corporation
  - Governmental Entity, International Organisation or Central Bank
- No** ► You are a Passive Non-Financial Entity (Passive NFE). Continue to question 7

**7. Controlling Persons – Does one or more of the following apply to you:**

- Is any natural person that exercises control over you (for corporations, this would include directors or beneficial owners who ultimately own 25% or more of the share capital) a tax resident of any country outside of Australia?
- If you are a trust, is any natural person including trustee, protector, beneficiary, settlor or any other natural person exercising ultimate effective control over the trust a tax resident of any country outside of Australia?

- Yes** ► Complete details below for these persons and continue to section IV

	Name	Date of Birth	Residential Address	Country of Tax Residence	Tax Identification Number (TIN) or equivalent	Reason Code if no TIN provided
1.						
2.						

If there are more than 2 controlling persons, please list them on a separate piece of paper

If TIN or equivalent is not provided, please provide reason from the following options:

- Reason A:** The country/jurisdiction where the entity is resident does not issue TINs to its residents
- Reason B:** The entity is otherwise unable to obtain a TIN or equivalent number (Please explain why the entity is 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)

If **Reason B** has been selected above, explain why you are unable to obtain a TIN:

- No** ► Continue to section IV

## IV. Declaration

By completing and signing this form

- I/we declare that the information provided in this form is correct and where relevant reflects my/our tax status for purposes of FATCA & CRS
- I/we will promptly notify the Fund's Trustee or Link Fund Solutions ("LFS") and provide it with any changes to the information provided by me/us in connection with this form and on request provide any further information reasonably required by Trustee/LFS to comply with any obligation under FATCA or CRS
- I/we acknowledge that any personal information I/we provide to LFS will be collected and handled in accordance with the Link Fund Solutions privacy policy, a copy of which can be found at [www.linkfundsolutions.com](http://www.linkfundsolutions.com) or posted / emailed to us if we contact LFS on +612 9547 4311 or [LFS\\_registry@linkgroup.com](mailto:LFS_registry@linkgroup.com). By submitting this form or any other paperwork relating to my/our investment I/we consent to my/our personal information being collected and handled by the unit registry in accordance with that policy.

Signature		Signature	
Print Name		Print Name	
Title (select one)	<input type="checkbox"/> Individual <input type="checkbox"/> Sole Director <input type="checkbox"/> Director <input type="checkbox"/> Trustee <input type="checkbox"/> Partner <input type="checkbox"/> Other _____	Title (select one)	<input type="checkbox"/> Individual <input type="checkbox"/> Sole Director <input type="checkbox"/> Director <input type="checkbox"/> Trustee <input type="checkbox"/> Partner <input type="checkbox"/> Other _____
Date		Date	

*Please note it's up to the investor to ensure Link Fund Solutions have been notified of authorised signatories on this account. Where we cannot match the signature to the initial application form or signatory list provided there maybe delays in processing of this form.*

## V. Submitting the form

Please return the completed form to:

1. **fax** number (02) 9221 1194, or
2. **scan and email** to [LFS\\_registry@linkgroup.com](mailto:LFS_registry@linkgroup.com), or
3. **post** to Link Fund Solutions, Attention: Registry, PO BOX 5482, SYDNEY, NSW, 2001

If you have any questions about this form please contact us on (02) 9547 4311 or [LFS\\_registry@linkgroup.com](mailto:LFS_registry@linkgroup.com).

► *Please refer to next page for explanations*

## VI. Explanations

### Common terms

#### Active Non-Financial Entity (Active NFE)

The term Active NFE means any NFE that meets any of the following criteria:

- less than 50 per cent of its gross income and assets are or produce Passive Income; or
- it is a Governmental Entity, an International Organisation, a Central Bank or an entity wholly owned by one or more of the foregoing; or
- it is a holding NFE that is a member of a nonfinancial group; or
- it is a start-up NFE; or
- it is an NFE that is liquidating or emerging from bankruptcy; or
- it is a Treasury centre that is a member of a nonfinancial group; or
- it is a non-profit NFE that meets all of the following requirements:
  - it is established and operated exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes;
  - it is exempt from income tax in its country of residence;
  - it has no members who have a proprietary or beneficial interest in its income or assets;
  - income and assets must not be distributed to 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 purchased by the NFE; and
  - upon the NFE's dissolution, all of its assets must be distributed to a Governmental Entity or other non-profit organisation.

#### Australian Retirement Fund

1. Any plan, scheme, fund, trust, or other arrangement operated principally to administer or provide pension, retirement, superannuation, or death benefits that is a superannuation entity or public sector superannuation scheme (including an exempt public sector superannuation scheme) as defined in the *Superannuation Industry (Supervision) Act 1993*, or a constitutionally protected fund as defined in the *Income Tax Assessment Act 1997*.
2. A pooled superannuation trust as defined in the *Income Tax Assessment Act 1997*.
3. Any Entity that is wholly owned by, and conducts investment activities, accepts deposits from, or holds financial assets exclusively for or on behalf of, one or more plans, schemes, funds, trusts, or other arrangements referred to in subparagraphs (1) or (2) of this paragraph.

#### Financial Institution

A Financial Institution includes:

- a) **Depository institution** – entity that accepts deposits in the ordinary course of banking or similar business (banks, credit unions), or
- b) **Custodial institution** – entity that holds financial assets for the account of others as a substantial portion of its business (brokers, custodians), or
- c) **Investments entity** – means any entity that conducts as a business (or is managed by an entity that 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 funds or money on behalf of other persons.
- d) **Specified Insurance Company**

#### Investment Entity

Includes two types of entities:

1. an entity that primarily conducts as a business trading, investing, administering or managing financial assets or money on behalf of a customer.
2. an 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.

An entity will be treated as primarily conducting a business or an entity's gross income will be primarily attributable, if the entity's gross income attributable to the relevant activities equals or exceeds 50 per cent of the entity's gross income.

#### Taxpayer Identification Number (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 purpose of administering the tax laws of such jurisdiction.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification. Examples of that type of number include a business/company registration number.

#### Further information about CRS can found at:

<http://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/>

<http://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/MCAA-Signatories.pdf>