

# APN Self Certification Residency Form (Entity)

## Investor details

Investor number

Investor name

## Foreign Account Tax Compliance Act (FATCA) declaration (mandatory)

Is the company or trust exempt for US purposes?  Yes  No

Are you a financial institution, or trust with a trustee that is a financial institution?

**Yes** Please quote your Global Intermediary Identification Number (GIIN) or FATCA status:

**No** go to next section

Is the company or trust (please select one of the following):

An Active Non-Financial Entity (including listed company or related entity of a listed company)

A Passive Non-Financial Entity (that is not a listed company or related entity of a listed company). Please complete the section below for each Controlling Person who is a US citizen or resident of the US for tax purpose.

If required, provide additional details on a separate sheet.

US Controlling Person (Complete if indicated above).

Full given name(s)

Surname

US TIN

Residential address (PO Box is not acceptable)

Suburb State Postcode

For any other Applicants, we will contact you for further FATCA verification.

## Common Reporting Standard (CRS) Self-Certification (Mandatory)

Australian Entities (non-individuals) MUST complete this section.

Is the company or trust (please select one of the following):

A Financial Institution

An Active Non-Financial Entity (including listed company or related entity of a listed company)

A Passive Non-Financial Entity (that is not a listed company or related entity of a listed company). Please complete Controlling Person section below.

Please complete for each Controlling Person who is not an Australian tax resident.

If required, provide additional details on a separate sheet.

Full given name(s)

Surname

Date of birth / /

Place of birth

Residential address (PO Box is not acceptable)

Suburb State Postcode

Country of tax residence TIN

Country of tax residence TIN

Country of tax residence TIN

If you don't have a TIN, please provide a reason

The following terms are broadly defined as follows. For further clarifications, please refer to the relevant source document and related guidance and/or seek professional advice:

- <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>
- <https://www.treasury.gov/resource-center/tax-policy/treaties/Documents/FATCA-Agreement-Australia-4-28-2014.pdf>
- <https://www.ato.gov.au/General/International-tax-agreements/In-detail/International-arrangements/Automatic-exchange-of-information---guidance-material/>

A **Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company

An **Active Non-Financial Entity** includes:

- An entity that is not a Financial Institution where in the preceding calendar year less than 50% of the entity's gross income was Passive Income; and less than 50% of the entity's assets were held for the production of Passive Income;
- A corporation the stock of which is listed and regularly traded on an established securities market or a related entity of a listed corporation;
- Holding entity that is a member of a non-financial group; or
- Any other entity that satisfies the definition under CRS or FATCA (as relevant).

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.

A **Passive Non-Financial Entity** includes an entity that is not an Active Non-Financial Entity.

The term **"Controlling Persons"** means the natural persons who exercise control over an Entity. In relation to a trust, this includes settlor, trustee, and all beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust.

The **'Taxpayer Identification Number' (TIN)** is an entity's or individual's personal identification number for tax administration purposes. You can check this with the local government. You can also visit the website [www.oecd.org](http://www.oecd.org) and search for 'Taxpayer Identification Number'.

## Declaration

I/We declare and agree that:

- I/We will provide APN FM or its nominee any information that APN FM reasonably requires in order to enable APN FM to meet all of its compliance, reporting and other obligations under the United States of America Foreign Account Tax Compliance Act (FATCA) and the Common Reporting Standard (CRS) and all associated rules and regulations from time to time (including, without limitation, the Inter-Governmental Agreement (IGA) entered into between the governments of the US and Australia, the Multilateral Competent Authority Agreement and Schedule 1 of the Tax Administration Act 1953).
- I/We understand that APN FM may disclose such information to the Australian Taxation Office (ATO) who may in turn disclose the information to the US Internal Revenue Service (IRS) and other Competent Authorities.
- I/We understand that where I/we have provided APN FM or its nominee with information about my status or designation under or for the purposes of FATCA and CRS (including, but without limitation, tax residency or citizenship status, and FATCA and CRS status as a particular entity type) and all associated rules and regulations, APN FM will treat that information as true and correct without any additional validation or confirmation being undertaken by APN FM except where it is under a legal obligation to do so.

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Signature 1

Signature 2

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Name

.....  
Name

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Date        /        /

.....  
Date        /        /