

# CRS Self-Certification

## Entity

**Please read before completing this form:**

Tax authorities require Financial Institutions (FIs) to collect and report certain information about the Account Holder's tax residency statuses. To enable the FI to comply with its obligation to report to the relevant tax authorities, you are required to state the residency for tax purposes of the person or persons identified as the holder(s) of a Financial Account. On this form these persons are cumulatively referred to as the "Account Holder(s)".

### I. Account Holder Information

**Account Holder** - The person listed or identified as the holder of a Financial Account. The name of the Account Holder should be provided. If the person opening the account is not a Financial Institution and is acting as an intermediary, agent, custodian, nominee, signatory, investment advisor or legal guardian on behalf of one or more other account holders this form must be completed by or on behalf of that other person who is referred to as the Account Holder.

Legal Entity Name		Country of Incorporation or Organisation	
Macquarie Securities (Australia) Limited		Australia	
Permanent Residence Address (if none, Address of Principal Office)			
Level 6, 50 Martin Place			
City/Town	State/Province	Postal Code	Country (do not abbreviate)
Sydney	NSW	2000	Australia
GIIN (if any)			Sponsoring Entity's Name (if entity is a sponsored entity and providing sponsor's GIIN)
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### II. Tax Residence

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes. If the entity has no residence for tax purposes, enter the country in which its place of effective management is situated.

**Taxpayer Identification Number (TIN)** - A taxpayer identification number (TIN) or functional equivalent should be provided for each country of residence for tax purposes identified. A TIN is a unique combination of letters and/or numbers assigned to the individual by a government, or its tax authorities, which is used to identify the account holder for the purposes of administering taxes. In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers (such as a social insurance number) to identify their residents for tax purposes.

Country of Tax Residence 1	Taxpayer Identification Number 1	TIN Unavailable:
Australia	58 002 832 126	<input type="checkbox"/>
Country of Tax Residence 2	Taxpayer Identification Number 2	TIN Unavailable:
		<input type="checkbox"/>
Country of Tax Residence 3	Taxpayer Identification Number 3	TIN Unavailable:
		<input type="checkbox"/>

**TIN Unavailable Explanation(s)** - If any "TIN Unavailable" box is checked, please provide an explanation.

I certify the tax residence countries provided represent all countries in which the entity is considered a tax resident.

If Account Holder has additional countries of tax residence please attach a statement to this form containing the Country and TIN for each.

### III. CRS Status

**FINANCIAL INSTITUTION** - A entity that falls into any of the following categories:

- Custodial Institution** - any entity that holds, as a substantial portion of its business, Financial Assets for the account of others. See Annex for definition of "substantial portion".
- Depository Institution** - An entity that accepts deposits in the ordinary course of a banking or similar business.
- Investment Entity** - any Entity that either:
  - 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; ii) individual and collective portfolio management; or iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; OR
    - the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by a Financial Institution.
- Specified Insurance Company** - 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.

#### Is the Account Holder a Financial Institution?

If "Yes" complete the Financial Institution certification

Yes

No

If "No" complete the Nonfinancial Entity certification

#### Financial Institution (FI)

Is the entity an Investment Entity managed by an FI?  
(See Financial Institution definition above - section 3(b))

Yes If any tax residence country provided is not a participating CRS jurisdiction, then complete the Controlling Persons Attachment.

No

#### Nonfinancial Entity (NFE)

Select the category of NFE which applies to the entity.  
See Annex for definitions of NFE categories. Select only single category.  
If the category is "Passive NFE", then complete the Controlling Persons attachment.

- Governmental Entity, International Organisation, or Central Bank
- A corporation the stock of which is regularly traded on an established securities market (or entity related to such a corporation)  
Name of Securities Market: \_\_\_\_\_  
Name of Related Entity: \_\_\_\_\_
- A Start-up Company formed in the past 24 months  
Please provide the date of the entity was organised: \_\_\_\_\_
- Other Active NFE (See Annex for other categories)
- Passive NFE (Complete Controlling Persons attachment)

## Declarations and Signature

- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my/the Account Holder's relationship with the FI setting out how the FI may use and share the information supplied by me to the FI.
- I acknowledge and agree that information contained in this form and information regarding the account(s) set out above may be reported to the tax authorities of the country in which the account is maintained and that those tax authorities or the FI may provide the information to the country or countries in which I/the Account Holder am/is resident for tax purposes.
- I undertake to advise the FI promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide a suitably updated Certification within 30 days of such change in circumstances.
- I certify that I am the Account Holder (or am authorised to sign for the Account Holder) of all the account(s) to which this form relates.
- I declare that all statements made on this form/in this declaration are, to the best of my knowledge and belief, correct and complete. I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Name of Signer

Robert Hartson

Capacity in which Signing

Responsible Officer

Date (DD/MM/YYYY)

Signature

**RHartson** Digitally signed by RHartson  
Date: 2018.09.28 09:10:40  
+10'00'

# Controlling Persons

## Attachment

Please provide the information requested below on the Account Holder's controlling person(s) if you have indicated that the Account Holder is:  
 a) for FATCA purposes a Passive NFFE, or  
 b) for CRS purposes a Passive NFE or an investment entity managed by a financial institution with a tax residence in a non-CRS jurisdiction.

**Controlling Persons** - The natural persons who exercise control over an Entity. In the case of a trust, such term 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, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations (See FATF Recommendation 10 – Customer Due Diligence).

This attachment is considered an integral part of the self-certification to which it is associated.  
 If there is a change in Controlling Persons, please submit an updated attachment within 30 days.

<b>Controlling Person</b>	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1		Taxpayer Identification Number 1	Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2		Taxpayer Identification Number 2	Town/City of Birth
	Country of Tax Residence 3		Taxpayer Identification Number 3	Country of Birth
	<b>TIN Unavailable Explanation(s)</b> – If TIN is not provided above, please provide an explanation.		<b>Controlling Person Type</b> Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent	

<b>Controlling Person</b>	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1		Taxpayer Identification Number 1	Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2		Taxpayer Identification Number 2	Town/City of Birth
	Country of Tax Residence 3		Taxpayer Identification Number 3	Country of Birth
	<b>TIN Unavailable Explanation(s)</b> – If any TIN is not provided above, please provide an explanation.		<b>Controlling Person Type</b> Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent	

<b>Controlling Person</b>	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1		Taxpayer Identification Number 1	Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2		Taxpayer Identification Number 2	Town/City of Birth
	Country of Tax Residence 3		Taxpayer Identification Number 3	Country of Birth
	<b>TIN Unavailable Explanation(s)</b> – If any TIN is not provided above, please provide an explanation.		<b>Controlling Person Type</b> Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent	

<b>Controlling Person</b>	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country (do not abbreviate)
	Country of Tax Residence 1		Taxpayer Identification Number 1	Date of Birth (DD/MM/YYYY)
	Country of Tax Residence 2		Taxpayer Identification Number 2	Town/City of Birth
	Country of Tax Residence 3		Taxpayer Identification Number 3	Country of Birth
	<b>TIN Unavailable Explanation(s)</b> – If any TIN is not provided above, please provide an explanation.		<b>Controlling Person Type</b> Legal Person: <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Other Means <input type="checkbox"/> Senior Managing Official Legal Arrangement – Trust: <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Protector <input type="checkbox"/> Beneficiary <input type="checkbox"/> Other Legal Arrangement – Other: <input type="checkbox"/> Settlor-Equivalent <input type="checkbox"/> Trustee-Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary-Equivalent <input type="checkbox"/> Other-Equivalent	

\*If Account Holder has additional Controlling Persons, provide multiple Controlling Persons attachments.

# Annex

## CRS Definitions

### NFE CATEGORIES

#### NFEs

An NFE means any entity that is not a financial institution. An NFE may be an **Active NFE** or a **Passive NFE**.

#### Active NFEs

##### Active NFEs by Reason of Income and Assets

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.

##### A Corporation the Stock of which is Regularly Traded on an Established Securities Market (or entity related to such a corporation)

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.

<i>Regularly Traded</i>	Meaningful volume of trading with respect to the stock on an on-going basis.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.
<i>Related Entity</i>	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.

#### Governmental Entity

The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.

#### International Organisation

Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

#### Central Bank

An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

#### Holding NFEs that are Members of a Nonfinancial Group

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.

#### A Start-up Company formed in the past 24 months

The NFE is not yet operating a business and has no prior operating history, 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.

#### NFE Liquidating or Emerging from Bankruptcy

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.

#### Treasury Centers that are Members of a Nonfinancial Group

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.

#### Non-Profit NFE

An NFE that meets the following criteria:

- 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.

#### Passive NFE

For purpose of completing this certification, a **Passive NFE** means any NFE that is not an **Active NFE**.

### 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 following activities or operations: trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferrable securities; or commodity futures trading.

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 an Investment Entity that performs the above trading functions, if *any* of the managing Entities is such an Entity.

### PARTICIPATING CRS JURISDICTION

A jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

A list of all participating jurisdictions can be found at: <http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>

### GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)

The term GIIN or Global Intermediary Identification Number means the identification number that is assigned to a participating FFI or registered deemed-compliant FFI. The term GIIN or Global Intermediary Identification Number also includes the identification number assigned to a reporting Model 1 FFI for purposes of identifying such entity to withholding agents. All GIINs will appear on the IRS FFI list.