

Macquarie Asset Management FATCA/CRS Self-Certification form

This form is issued by Macquarie Investment Management Australia Limited (**Macquarie**) ABN 55 092 552 611 AFSL 238321 and Macquarie Specialist Investment Management Limited (**Macquarie**) ABN 84 086 438 995 AFSL 229916, in each case for those funds for which they act as responsible entity or trustee

Guide to completing this form

- This form is to be completed by investors who are required to do so under the Application Form.
- Please ensure you have completed the Application Form and have read the relevant offer document before signing and returning this form with your Application Form.

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Do you have an existing Macquarie Asset Management account?

☐ Yes, my existing investor number or facility ID



Your investor number or facility ID can be located on your periodic statements.

If your investment is held through a Holder Identification Number (**HIN**) or Security Reference Number (**SRN**), please provide:

HIN or SRN

Current registered address

Investor name

Fund name

☐ No, provide the name of the account (this should be the same as the Application Form)

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Foreign Account Tax Compliance Act (**FATCA**)

2.1 Individual/Joint Investors

Are you a US citizen or resident for tax purposes?

Individual 1

☐ No ☐ Yes, please provide your US Taxpayer Identification Number (**TIN**)

Individual 2

☐ No ☐ Yes, please provide your US Taxpayer Identification Number (**TIN**)



Please attach additional pages if there are more than two individuals.

Foreign Account Tax Compliance Act (**FATCA**) (continued)

2.2 Entities

Complete **one** of the following:

A. US trust, company or partnership

Please provide your US Taxpayer Identification Number (**TIN**)

Is the trust, company or partnership exempt for US tax purposes? ☐ Yes ☐ No

Once complete ► go to section 3

OR

B. Financial institution or trust with a trustee that is a financial institution

Please provide your Global Intermediary Identification Number (**GIIN**), if applicable. If no GIIN IS available, please provide FATCA status.

Once complete ► go to section 3

OR

C. Other entity types

Please indicate other entity type by selecting one of the following:

☐ Non-financial proprietary company ► go to section 2.3

☐ Partnership ► go to section 2.3

☐ Charity ► go to section 2.3

☐ Trust (including testamentary trust) ► go to section 2.3

☐ Registered co-operation ► go to section 3

☐ Government entity ► go to section 3

☐ Association ► go to section 3

☐ Non-financial public company (public companies that are not financial institutions) ► go to section 3

2.3 US citizens or residents

Are any of the partners, trust beneficiaries, trustees, beneficial owners of corporate trustees, settlors or beneficial owners US citizens or residents of the US for tax purposes?

☐ Yes, please complete below for each person. Attach additional pages if there are more than three.

☐ No ► go to section 3

US Person 1		US Person 2		US Person 3	
Full given name(s)/Company name		Full given name(s)/Company name		Full given name(s)/Company name	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Surname		Surname		Surname	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
US TIN		US TIN		US TIN	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Residential address (cannot be a PO Box)		Residential address (cannot be a PO Box)		Residential address (cannot be a PO Box)	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Suburb		Suburb		Suburb	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
State	Postcode	State	Postcode	State	Postcode
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Country		Country		Country	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

3

Common Reporting Standard (CRS)

3.1 Tax residency

3.1.1 Individual/Joint account holder(s)

Individual 1

Please complete the table below to indicate each country you are a tax resident (that is, where you are liable to pay tax) and provide your Taxpayer Identification Number (TIN), such as your US TIN, or equivalent number.

Country of tax residence 1	Country of tax residence 2	Country of tax residence 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN or equivalent number (if none, list reason A, B or C) <input type="text"/>	TIN or equivalent number (if none, list reason A, B or C) <input type="text"/>	TIN or equivalent number (if none, list reason A, B or C) <input type="text"/>

Individual 2

Please complete the table below to indicate each country you are a tax resident (that is, where you are liable to pay tax) and provide your Taxpayer Identification Number (TIN), such as your US TIN, or equivalent number.

Country of tax residence 1	Country of tax residence 2	Country of tax residence 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN or equivalent number (if none, list reason A, B or C) <input type="text"/>	TIN or equivalent number (if none, list reason A, B or C) <input type="text"/>	TIN or equivalent number (if none, list reason A, B or C) <input type="text"/>

Reason A: The country where the account holder is liable to pay tax does not issue a TIN or equivalent number to its residents.

Reason B: The account holder is otherwise unable to obtain a TIN or equivalent number.

Reason C: Authorities of the country of tax residence do not require the TIN or equivalent number to be disclosed



Please attach additional pages, signed and dated, if the investor is a tax resident in more than three (3) countries.
Once complete ► go to Section 4

3.1.2 Other account holders

Is the account holder a tax resident of a country?

☐ Yes, please complete the table below to indicate where the account holder is a tax resident (that is, where the account holder is liable to pay tax) and provide your Taxpayer Identification Number (TIN), such as your US TIN, or equivalent number.

☐ No, please provide the country where effective management takes place or where the principal office is located

Country of tax residence 1	Country of tax residence 2	Country of tax residence 3
Country <input type="text"/>	Country <input type="text"/>	Country <input type="text"/>
TIN or equivalent number (if none, list reason A, B or C) <input type="text"/>	TIN or equivalent number (if none, list reason A, B or C) <input type="text"/>	TIN or equivalent number (if none, list reason A, B or C) <input type="text"/>

Reason A: The country where the account holder is liable to pay tax does not issue a TIN or equivalent number to its residents.

Reason B: The account holder is otherwise unable to obtain a TIN or equivalent number.

Reason C: Authorities of the country of tax residence do not require the TIN or equivalent number to be disclosed




Please attach additional pages, signed and dated, if the investor is a tax resident in more than three (3) countries.
Once complete ► go to Section 3.2

Common Reporting Standard (CRS) (continued)

3.2 CRS entity classification

Please indicate CRS entity classification by selecting one of the following:

- A ☐ Financial institution – Investment entity (specify entity type below)
- ☐ An investment entity located in a non-participating jurisdiction and managed by another financial institution ► **go to Section 3.3**
- ☐ Other investment entity ► **go to Section 4**
- B ☐ Other financial institution (specify entity type below)
- ☐ Depository institution ► **go to Section 4**
- ☐ Custodial institution ► **go to Section 4**
- ☐ Specified insurance company ► **go to Section 4**
- C ☐ Financial institution – Non-reporting (specify entity type below)
- ☐ Governmental entity ► **go to Section 4**
- ☐ International organisation ► **go to Section 4**
- ☐ Central bank ► **go to Section 4**
- ☐ Broad participation retirement fund ► **go to Section 4**
- ☐ Narrow participation retirement fund ► **go to Section 4**
- ☐ Pension fund of governmental entity, international organisation or central bank ► **go to Section 4**
- ☐ Exempt collective investment vehicle ► **go to Section 4**
- ☐ Trustee-documented trust ► **go to Section 4**
- ☐ Qualified credit card issuer ► **go to Section 4**
- ☐ Other (specify entity classification and jurisdiction under which this type of classification is named)
- **go to Section 4**
-  **You can only select this option if the entity type is contained within your local jurisdiction legislation where you are a resident.**
- D ☐ Active non-financial entity (NFE) – a corporation the stock of which is regularly traded on an established securities market ► **go to Section 4**
- E ☐ Active NFE – an entity related to a corporation whose stock is regularly traded on an established securities market ► **go to Section 4**
- F ☐ Active NFE – a government entity ► **go to Section 4**
- G ☐ Active NFE – an international organisation ► **go to Section 4**
- H ☐ Active NFE – other than E to G (for example, a start-up NFE or a non-profit NFE) ► **go to Section 4**
- I ☐ Passive NFE ► **go to Section 3.3**

3.3 Identification of controlling persons

A controlling person is the natural person(s) who exercises control over the entity. This will vary depending on the nature of the entity, ownership arrangements and may encompass direct or indirect ownership. For example, it includes:

- for a company other than a listed company, any person holding more than 25% of the company's shares
- for a trust, any person exercising ultimate effective control over the trust.

Please complete the table below. Indicate the type of controlling person by using the list provided.

Description of types of controlling person			
Type A	Controlling person of a legal person – <i>control by ownership</i>	Type I	Controlling person of a legal arrangement (non-trust) – <i>settlor-equivalent</i>
Type B	Controlling person of a legal person – <i>control by other means</i>	Type J	Controlling person of a legal arrangement (non-trust) – <i>trustee-equivalent</i>
Type C	Controlling person of a legal person – <i>senior managing official</i>	Type K	Controlling person of a legal arrangement (non-trust) – <i>protector-equivalent</i>
Type D	Controlling person of a trust – <i>settlor</i>	Type L	Controlling person of a legal arrangement (non-trust) – <i>beneficiary-equivalent</i>
Type E	Controlling person of a trust – <i>trustee</i>	Type M	Controlling person of a legal arrangement (non-trust) – <i>other-equivalent</i>
Type F	Controlling person of a trust – <i>protector</i>		
Type G	Controlling person of a trust – <i>beneficiary</i>		
Type H	Controlling person of a trust – <i>other</i>		

Common Reporting Standard (CRS) (continued)

Controlling person 1		Controlling person 2		Controlling person 3	
Full name		Full name		Full name	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Type of controlling person		Type of controlling person		Type of controlling person	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Address (cannot be a PO Box)		Address (cannot be a PO Box)		Address (cannot be a PO Box)	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Suburb		Suburb		Suburb	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
State	Postcode	State	Postcode	State	Postcode
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Country		Country		Country	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Date of birth <input type="text"/> / <input type="text"/> / <input type="text"/>		Date of birth <input type="text"/> / <input type="text"/> / <input type="text"/>		Date of birth <input type="text"/> / <input type="text"/> / <input type="text"/>	
Country of citizenship		Country of citizenship		Country of citizenship	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Country of tax residence		Country of tax residence		Country of tax residence	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
TIN (if none, list reason A, B or C). If you select B, please explain why		TIN (if none, list reason A, B or C). If you select B, please explain why		TIN (if none, list reason A, B or C). If you select B, please explain why	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

Reason A: The country where the controlling person/owner is liable to pay tax does not issue a TIN or equivalent number to its residents.

Reason B: The controlling person/owner is otherwise unable to obtain a TIN or equivalent number.

Reason C: Authorities of the country of tax residence do not require the TIN or equivalent number to be disclosed.

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Client acknowledgement

- I/We:
- represent and warrant that the information provided in this FATCA/CRS Self-Certification Form is accurate and complete in all respects on the date on which I/we sign this form and on each day thereafter until the termination of the Fund
 - agree to promptly notify Macquarie of any change in circumstance which would cause the representation and warranty above to be incorrect or misleading, and
 - agree to the Automatic Exchange of Financial Account Information provisions set out in the 'How managed investment schemes are taxed' section in the relevant offer document for the Fund.

Authorisation 1

Signature

Date / /

Name

Title ☐ Director ☐ Company Secretary ☐ Trustee ☐ Attorney
☐ Sole Director ☐ Other

Authorisation 2

Signature

Date / /

Name

Title ☐ Director ☐ Company Secretary ☐ Trustee ☐ Attorney
☐ Sole Director ☐ Other