

Barrenjoey[®]

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Common Reporting Standard (CRS) Individual Self- certification Form

Barrenjoey Capital Partners Group

Individual tax residency self-certification from instructions

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard (“CRS”) require Barrenjoey Markets Pty Limited (**Barrenjoey Markets**) to collect and report certain information about an account holder’s tax residency. 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.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder’s tax status or other mandatory field information, that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

This form is intended to request information consistent with local law requirements.

Please complete this form where you need to self-certify on behalf of an individual 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.”

For joint or multiple account holders please complete a separate form for each account holder.

If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form, and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or the information at the OECD automatic exchange of information portal (www.oecd.org/tax/transparency/automaticexchangeofinformation.htm)

You should indicate the capacity in which you have signed in Part 3. For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

As a financial institution, we are not allowed to give tax advice.

Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal.

Individual tax residency self-certification Form

(please complete parts 1-3 in BLOCK CAPITALS)

Part 1 – Identification of Individual Account Holder

A. Name of Account Holder:

Family Name or Surname(s):*

Title:

First or Given Name:*

Middle Name(s):

B. Current Residence Address

Line 1 (e.g. House/Apt/Suite Name,
Number, Street, if any) *

Line 2 (e.g. Town / City /
Province / County/ State) *

Country *

Postal Code/ZIP Code (if any) *

C. Mailing Address (please only complete if different to the address shown in Section B above)

Line 1 (e.g. House / Apt / Suite Name,
Number, Street)

Line 2 (e.g. Town / City / Province /
County / State)

Country

Postal Code/ZIP Code

D. Date of Birth* (dd/mm/yyyy)

E. Place of Birth

Town or City of Birth*

Country of Birth*

Part 2 – Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent* (“TIN”) (see Appendix)

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder’s TIN for each country/Reportable Jurisdiction indicated. Countries/Jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each jurisdiction of residence (rather than for each Reportable Jurisdiction).

If the Account Holder is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.

If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet

If a TIN is unavailable please provide the appropriate reason **A**, **B** or **C** where appropriate:

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		
2		
3		

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 – 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 Barrenjoey Markets setting out how Barrenjoey Markets 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 reported 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 the Account Holder (or 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 Barrenjoey Markets within 30 days 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, and to provide Barrenjoey Markets with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature*

Print name*

Date* (dd/mm/yyyy)

Note: If you are not the Account Holder please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attach a certified copy of the power of attorney.

Capacity*

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. This can be found at the OECD automatic exchange of information portal.

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. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example, in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

“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 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). **If the account is maintained for an entity of which the individual is a Controlling Person, then the “Controlling Person tax residency self-certification” form should be completed instead of this form.**

“Entity”

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

“Financial Account”

A Financial Account is an account maintained by a Financial Institution and includes: Depositary Accounts, Custodial Accounts, Equity and debt interest in certain Investment Entities, Cash Value Insurance Contracts, and Annuity Contracts.

“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.

“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.

“Reportable Jurisdiction”

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

“Reportable Person”

A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident Individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

“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 Entities, a Business/company registration code/number.

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