

Acknowledgment & Declaration Individuals, Trusts and Companies

Phillip Capital Limited ABN 14 002 918 247 AFSL 246827
Phillip Capital Trading Pty Ltd ABN 68 066 066 911 AFSL 246796
Together known as "PhillipCapital"

PhillipCapital's obligations under FATCA require clients to consider based on their residency and tax status if they are required to complete the information in this Acknowledgment & Declaration.

PhillipCapital is required to identify and report information on certain USA individuals and entities to the USA Internal Revenue Service (IRS) via the Australian Tax Office (ATO).

A USA citizen may be considered a tax resident in the United States for tax purposes even if that person is a resident of another jurisdiction.

If you indicate that you are a tax resident of the USA, PhillipCapital will require further information from you to assess if you are eligible to become a client of PhillipCapital.

PhillipCapital is not able to provide you with tax advice or professional advice in respect of FATCA and we encourage you to seek the advice of an experienced tax or professional adviser in relation to your status and the information you provide in this Acknowledgment & Declaration.

Definitions in this form are available in Annexure 1.

This form is for use by Unregulated Trusts.

If you are an Institution you are to complete the FATCA Acknowledgment & Declaration for Institutions, eg.

Public Listed Company

AFSL dealing only with wholesale clients, or a

Regulated Trust, as defined below;

A trust that is regulated by:

Australian Securities and Investments Commission (ASIC)

The Australian Taxation Office

Australia Prudential Regulation Authority

Registered managed Investment Schemes (registered at ASIC)

Australian Government superannuation fund; or

Other regulated trust subject to Australian regulator

TYPE

Select your account type : Individual Unlisted Company or Entity Unregulated Trust

SECTION 1

All investors to complete

NOTE: Public listed Companies, Regulated Trusts are to complete Institutions FATCA Acknowledgment & Declaration

Full Name _____
(If a company, include the registration number - ABN) _____
(If a Trust include the Trustee name) _____ ABN / Registration Number _____

Applicant Address _____
Street Number & Name Suburb State Country Postcode

Registered Address _____
(For companies) Street Number & Name Suburb State Country Postcode

Tick here if same as **Applicant Address**

Investor Type

All investors to complete

- Individual(s) Go to section 1
- Company (Australian & Foreign) Go to section 2
- Trust & Trustees Go to section 3
- Partnership or Association Go to section 4

When the above applicable Section is complete proceed to **Acknowledgment and Declaration in Section 5**

SECTION 2 - INDIVIDUALS

Tick here if the individual(s) is **NOT** a USA citizen or resident of the USA for tax purposes.
If **YES** proceed to **Acknowledgment and Declaration** page.

Tick here if the individual(s) **IS** a USA citizen or resident of the USA for tax purposes.
If **YES** provide the individual(s) name(s) and USA taxpayer Identification Number (TIN) below:

Name (Full Name) _____ USA TIN _____

Name (Full Name) _____ USA TIN _____

Name (Full Name) _____ USA TIN _____

Name (Full Name) _____ USA TIN _____

Name (Full Name) _____ USA TIN _____

Proceed to **Acknowledgment and Declarations in Section 5**

A Status

Tick here if the company is a Proprietary Company (Pty Ltd)

Tick here if the company is an Unlisted Public Company

Tick here if the company is a Foreign Registered Company

B Directors Details

Tick here if the Directors names have been provided in the PhillipCapital Account Application

If **NO** enter Directors details below:

Given Names Surname Date of Birth

Given Names Surname Date of Birth

Given Names Surname Date of Birth

Given Names Surname Date of Birth

C Beneficial Owners

Provide details of Beneficial Owners (Unless provided in Account Application Agreement)

Beneficial Owners are individuals who a) Ultimately own 25% or more of the Company/Entities's issued share capital through direct or indirect shareholdings; or b) directly or indirectly control through the capacity to determine decisions about financial or operating policies; or by means of Trusts, agreements, arrangements, understanding and practices.

Tick here if the company **does NOT** have any Beneficial Owners

Identify below the entities or person/s who have control of the Company eg. Managing Director

Tick here if the company **HAS** Beneficial Owners

Identify below the Beneficial Owners and the USA Tax Identification Number if applicable.

Also provide the individual identification forms for each Beneficial Owner unless provided in the PhillipCapital Account Application Agreement.

Full Name

Nationality

Passport Number USA Tax Identification Number

Residential Address
Street Number & Name Suburb State Country Postcode

Full Name

Nationality

Passport Number USA Tax Identification Number

Residential Address
Street Number & Name Suburb State Country Postcode

Full Name _____

Nationality _____

Passport Number _____ USA Tax Identification Number _____

Residential Address _____
Street Number & Name Suburb State Country Postcode**D FATCA Status**

Tick the appropriate box(es)

Non-Financial Proprietary Company

All Beneficial Owners and their TIN should be provided in Section 2C "Beneficial Owners" above.

When this section has been completed, proceed to the **Acknowledgement and Declaration**.**Non-Financial Public Unlisted Company or Australian Registered Charity**When this section has been completed, proceed to the **Acknowledgement and Declaration****United States Company***Tick here* if the company is established and/or registered in the USAIf **YES** provide the Taxpayer Identification Number (TIN)*Tick here* if the company is an exempt payee for USA purposesWhen this section has been completed, proceed to the **Acknowledgement and Declaration**

SECTION 3 - TRUSTS AND TRUSTEES

A Unregulated Trust*Tick here* if the Trust is a **Unregulated**If **YES** indicate below the type of unregulated Trust:

Family Trust

Self Managed Super Fund

Testamentary Trust

Charitable Trust

*If the Trust does not meet the above status please refer to the FATCA Acknowledgement and Declaration for Institutions***B Trustee Details***Tick here* if you have provided Trustee Details in the PhillipCapital Account ApplicationProceed to **3C - FATCA Status - Unregulated Trusts**If **NOT** complete Trustee/s details below

Section 3 continues over page

Trustee 1 Name _____ **ABN / Registration Number** _____
 (If a company, include the registration number - ABN) As registered with ATO
 (If a Trust include the Trustee name)

Address _____
 (For companies Registered Address) *Street Number & Name* *Suburb* *State* *Country* *Postcode*

Trustee 2 Name _____ **ABN / Registration Number** _____
 (If a company, include the registration number - ABN) As registered with ATO
 (If a Trust include the Trustee name)

Address _____
 (For companies Registered Address) *Street Number & Name* *Suburb* *State* *Country* *Postcode*

Tick here if same as Trustee 1

Trustee 3 Name _____ **ABN / Registration Number** _____
 (If a company, include the registration number - ABN) As registered with ATO
 (If a Trust include the Trustee name)

Address _____
 (For companies Registered Address) *Street Number & Name* *Suburb* *State* *Country* *Postcode*

Tick here if same as Trustee 1

Tick here if the Trustee is a Private or UNlisted Public Company - Australian or Foreign

If **YES** complete Section 2

C FATCA Status - Unregulated Trusts

Tick here if the Trust is a Deceased Estate or Charitable Trust 3C

If **YES** proceed to **Acknowledgement and Declaration**

Tick here if the Trust is a United States Trust 3C

ie. a trust that is created in the USA, established under the laws of the USA or a USA taxpayer

If **YES** provide the Trust's USA Taxpayer Identification Number (TIN)

TIN _____

Tick here if the Trust is an exempt payee for USA tax purposes

Proceed to the **Acknowledgement and Declaration**

Tick here for Other 3 C

ie. Trusts that are not USA Trusts, Financial Institutions or do not have Financial Institution Trustees

Tick here if any of the Trust beneficiaries, trustees or settlors are USA citizens or residents of the US for tax purposes

Section 3 continues over page

SECTION 3 - TRUSTS AND TRUSTEES (CON'T)

Tick here if the Trustee is a company, and if any of this company's "Beneficial Owners" are USA citizens or residents of the USA for tax Purposes.

Beneficial Owners are individuals who a) Ultimately own 25% or more of the company's issued share capital through direct or indirect shareholdings; or b) directly or indirectly control through the capacity to determine decisions about financial or operating policies; or by means of Trusts, agreements, arrangements, understanding and practices.

If **YES** provide details below for each of the beneficiary, trustee, settlor or "Beneficial Owners" are USA citizens or residents of the USA for tax purposes

Full Name _____ USA TIN _____

Residential Address _____

(For companies provide registered address) Street Number & Name Suburb State Country Postcode

Tick here if same as **Applicant Address**

Full Name _____ USA TIN _____

Residential Address _____

(For companies provide registered address) Street Number & Name Suburb State Country Postcode

Tick here if same as **Applicant Address**

Full Name _____ USA TIN _____

Residential Address _____

(For companies provide registered address) Street Number & Name Suburb State Country Postcode

Tick here if same as **Applicant Address**

Proceed to the **Acknowledgement and Declaration**

SECTION 4 - PARTNERSHIPS

Tick here if **United States Partnership**
ie. a partnership created in the USA, established under the laws of the USA or a USA Taxpayer

Tick here if the Partnership is an exempt payee for USA tax purposes

If **NO** provide the Partnership's USA Taxpayer Identification Number (TIN)

TIN _____

Proceed to the **Acknowledgement and Declaration**

I/we hereby Acknowledge and Declare that:

- 1 Any funds and/or assets placed or subsequently provided by me/us from time to time with PhillipCapital will at all times comply with all laws to which we are subject, including but not limited to all tax laws and regulations.
- 2 I/We will promptly notify PhillipCapital in writing of any change in:
 - A my/our particulars, circumstances, status, including change in citizenship, beneficial owners, residence, tax residency, address(es) on record, telephone and facsimile numbers and/or email addresses; and/or
 - B in the case of all non-individual investors, our constitution, shareholders, partners, directors or company secretary, or the nature of our business.
- 3 All information collected by PhillipCapital on our account will be disclosed when required by any applicable tax laws and regulation, including applicable laws imposing any reporting and/or withholding obligations on us, such as the United States Foreign Account Tax Compliance Act, aqs may be amended, varied, supplemented or replaced from time to time.
- 4 If I/we indicate that I/we are a tax resident of the USA, that we/I will promptly complete and return the additional forms provided by PhillipCapital.
- 5 The FATCA information provided in this form is true and correct and I/we agree to PhillipCapital to provide this information to the relevant government body/ies or as required by law.
- 6 I/we am/are authorised to execute this Agreement and I/we affirm that the information and declarations given in this document and any related documents are true and correct.

Signature
Individual/Sole Director/Director/Authorised Signatory*

Signature
Individual/Sole Director/Director/Secretary/Authorised Signatory*

Print Name

Print Name

Witness Signature

Witness Signature

Witness Name

Witness Name

Date

*** Delete not applicable**

ANNEXURE 1 - FATCA DEFINITIONS

Term	Shortened name	Definition
Australian Financial Services Licence	AFSL	An Australian Financial Services Licence (AFSL) is a licence for any Australian businesses involved in the provision of financial services.
Charity		A Charity is an organisation that must be not-for-profit, have a charitable purpose and be for the public benefit (other than where the charitable purpose is the relief of poverty).
Custodial account	n/a	An account that holds any financial instruments or contracts held for investment for the benefit of another person. Exclusions include: retirement and pension accounts and non-retirement savings accounts (must meet certain requirements in respect of tax treatment and type or amount of contributions).
Custodian	n/a	A specialised Financial Institution responsible for safeguarding an Entity's or individual's financial assets. See also 'Custodial account'
Deemed Compliant FFI	DCFFI	A certain category of FFIs (eg local banks, local FFI members of PFFIs and certain investment vehicles) that can satisfy certain criteria set by the IRS without undertaking the full compliance steps required of a PFFI. The final FATCA regulation expanded on this definition and includes two main types – Registered Deemed Compliant (eg Local FFI, non-reporting member of an FFI, Qualified Collective Investment Vehicles and Restricted Funds); and Certified Deemed Compliant (eg non-registering local banks, retirement funds, not for profit organisations, and FFIs with only low value accounts).
Excepted FFI	EFFI	A class of NFFE that is exempt from being withheld or reported on. Includes companies listed on specified stock exchanges, entities that are engaged in active trade or business, and charitable organisations that are able to meet certain requirements. See also 'NFFE'
Exempt Beneficial Owner	EBO	Exempt Beneficial Owners are entities that are not subject to FATCA withholding. The types of entities that can be Exempt Beneficial Owners are listed in the US Regulations and in Annex II of the IGAs. In general, the following entities will ordinarily qualify as Exempt Beneficial Owners are Non-US Governments and governmental agencies, Non-US Central Banks, Retirement funds that meet certain requirements, International Organisations.
Financial Institution	FI	Any entity that: accepts deposits in the ordinary course of banking or similar business; or holds financial assets for the account of others as a substantial portion of its business; or is engaged primarily in the business of investing, reinvesting or trading securities, partnership interests, commodities or similar; or is a specified insurance company.
Foreign Financial Institution	FFI; FFIs	Any financial institution that is foreign to the United States.
Global Intermediary Identification Number	GIIN	Identification number assigned to a FFI that registers with the Internal Revenue Service. See also 'FFI'
Internal Revenue Service	IRS	US government agency responsible for tax collection and tax law enforcement.
Internal Revenue Service	n/a	Any entity (which for the purposes of FATCA includes a legal arrangement such as a trust) that conducts, as a business, any of the following activities for or on behalf of a customer: 'trading in money market instruments' and other relevant instruments, 'individual and collective portfolio management' or 'investing, administering, or managing funds or money on behalf of other persons'. An entity is also an Investment Entity if it is managed by another entity that is an Investment Entity.
Non-Financial Foreign Entity	NFFE	An entity resident outside the United States (foreign entity) that is not a financial institution or engaged in business activities as a financial institution – usually a corporation or a company.
Non-Participating FFI	NPFFI	A FFI that has not entered into an 'FFI agreement' and does not undertake FATCA obligations. A Participating FFI can also become a NPFFI if it significantly fails to comply with its FATCA obligations. See also 'FFI agreement' and 'participating FFI'
Owner Documented FFI	ODFFI	Owner Documented Financial Institution apply to closely held Passive Investment Vehicles that are Investment Entities, where meeting the obligations under the Agreement would be onerous given the size of the entity. An Owner Documented Financial Institution must satisfy the following requirements: The Financial Institution must not maintain a Financial Account for any Non-Participating Financial Institution; The Financial Institution must not be owned by, nor be a member of a group of Related Entities with any Financial Institution that is a Depository Institution, Custodial Institution or Specified Insurance Company.
Participating FFI	PFFI	Any FFI that enters into an FFI agreement with the IRS under FATCA to undertake due diligence, withholding and reporting requirements for US account holders.
Passive Investment	n/a	An investment strategy involving limited ongoing buying and selling actions. Passive investors will purchase investments with the intention of long-term appreciation and limited maintenance. Any type of property income, earnings from a business that does not require direct involvement from the owner or merchant, rent from property, interest from a bank account, dividend and interest income from owning securities, such as stocks and bonds etc.
Public Listed Company	PLC	A publicly listed company is a business listed on a securities exchange.
Registered Deemed-Compliant FFI	RDCFFI	Is required to register with the Internal Revenue Service (IRS) and declare its status as deemed-compliant and attest to the IRS that it satisfies certain procedural requirements.
Regulated Trust	RT	A trust that is subject to the regulatory oversight of a Commonwealth, State or Territory statutory regulator such as an approved deposit fund, a pooled superannuation trust or an APRA-regulated superannuation fund.
Tax Identification Number	TIN	Unique identification number for tax purposes which includes both Employer Identification number and Social Security number for US tax payers.

Contact Details

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AFSL 246827

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