

Acknowledgment & Declaration Institutions

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 completing your status and the information you provide in this Acknowledgment & Declaration.

Definitions in this form are available in Annexure 1.

Institutions include:

- *Domestic listed public company or a majority owned subsidiary of a domestic listed public company*
- *An Australian Government Entity*
- *Licensed (e.g. AFSL dealing with Wholesale clients) and subject to regulatory oversight of an Australian Commonwealth, state or territory statutory regulator (including Registered Charities if registered with Australian Charities and Not-for-Profits Commission)*
- *a managed investment scheme registered by ASIC*
- *a managed investment scheme that is not registered by ASIC and that only has wholesale clients, and does not make small scale offerings to which section 1021E of the Corporations Act 2001 applies*
- *a Government superannuation fund established by legislation*
- *a Regulated Trust supervised by ASIC, ATO or APRA*
- *a **foreign listed public company** subject to disclosure requirements whether by stock exchange rules or by that, to ensure transparency of beneficial ownership are the same as or are comparable to, the requirements in Australia.*

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TYPE

Select your account type : **Company** **Trust** **Other**
Refer to institutions list on page 1

SECTION 1

All investors to complete

Institutions including AFSL dealing with wholesale investors and regulated trusts are to complete 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

Company (Australian & Foreign) Go to section 2

Trust & Trustees Go to section 3

When the above applicable Section is complete proceed to **Acknowledgment and Declarations** in Section 4

SECTION 2 - COMPANIES AUSTRALIAN AND FOREIGN

A Status of Company

Tick here if the company is a Public Listed Company

Tick here if the company is a AFSL dealing only with wholesale clients

Tick here if the company is a Regulated Trust or otherwise subject to an Australian Regulator

If **YES** provide details
Name of Regulator **Regulation Number**

B Companies Listed on an exchange or subject to other Regulation

Tick here if an **Australian Company** is listed on Australian exchange/s

Name of exchange **Company Code**

Name of exchange **Company Code**

Tick here if the company is majority owned by an **Australian Company** listed on Australian exchange/s

Name of Majority Holder **Company Code**

Proceed to Section 2C
Section 2 continues over page

Tick here if the company is a **Foreign Company** listed on a foreign financial market exchange that has the same disclosure requirements, in particular in relation to a Beneficial Ownership, as the Australian Securities Exchange

Name of exchange Company Code

Name of Regulator Regulation Status Regulation Number

Tick here if the **Foreign Company** is majority owned by an Australian Company listed on Australian exchange/s

Name of exchange Company Code

Name of exchange Company Code

Name of Regulator Regulation Status Regulation Number

Proceed to Section 2C

Tick here if the company is subject to the supervision and the regulation of the Australian Commonwealth, Australian State or Territory statutory regulator more than the Australian Securities and Investment Commission. This includes Australian Financial Service Licensees, Registered Managed Investment Schemes with ASIC and Registrable Superannuation Entities

Name of Regulator Regulation Status Regulation Number

Proceed to Section 2C

C FATCA Status

Tick the appropriate box(es)

Financial Institution - custodial or depository institution or investment entity

If **YES** provide the Global Intermediary Identification Number (GIIN), if applicable:

GIIN

If the company does not have a GIIN, please provide the FATCA status:

Certified Deemed Compliant Financial Institution

Non-reporting IGA Financial Institution

Excepted Finance Institution

Non-participating Financial Institution

Exempt beneficial owner

Other - describe the FATCA status

When the above applicable Section is complete proceed to **Acknowledgment and Declarations** in Section 4

A Regulated Trust

Tick below to indicate the type of **Regulated Trust**

If **YES** indicate below the type of Regulated Trust:

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

Tick here if the Trust is a **Financial Institution** or **Trust with a Trustee that is a Financial Institution 2C**

ie. a trust that is primarily established for custodial or investment purposes or a Trust that has a Trustee that is a Financial Institution in its own right.

If **YES** provide the Trust or Trustee's Global Intermediary Identification Number (GIIN), if applicable

GIIN

If the company does not have a GIIN, please provide the FATCA status:

Certified Deemed Compliant Financial Institution

Non-reporting IGA Financial Institution

Excepted Finance Institution

Non-participating Financial Institution

Exempt beneficial owner

Other - describe the FATCA status

Proceed to the **Acknowledgement and Declaration**

Tick here if **Financial Institution**

ie. custodial or depository institution, an investment entity or a specified insurance company for FATCA purposes

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 to, including but not without limitation 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, as 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 appropriate form 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 at law.
- 6 I/We hereby declare the I/we am/are authorised to make this Declaration and I/we affirm that the information and statements given in this document and any related documents are correct and complete.

.....
Signature
Director/Authorised Signatory*

.....
Signature
Director/Secretary/Authorised Signatory*

.....
Print Name

.....
Print Name

*** Delete not applicable**

Please attach: Individuals certified identification documentation

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

Toll Free Number **1800 214 264**

E-mail securities@phillipcapital.com.au

Website www.phillipcapital.com.au

MELBOURNE

Level 10, 330 Collins Street, Melbourne VIC 3000

Telephone **+61 3 8633 9800**

Facsimile **+613 8633 9899**

SYDNEY

Level 9, 56 Pitt Street, Sydney NSW 2000

Telephone **+61 2 9233 9611**

QUEENSLAND

Level 12, Niecon Tower, 17 Victoria Avenue Broadbeach QLD 4218

Telephone **+61 7 3149 8629**