

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"

Common Reporting Standards

PhillipCapital, as a Financial Institution, is required to collect and report to the Australian Tax Office (ATO) certain information about an account holder's tax residence status and tax identification number.

If the account holder's tax residence is located outside Australia, we may legally be obliged to pass on the information in this Form and other financial information with respect to your financial accounts to the ATO.

The ATO may exchange the reportable information with the tax authorities in the country or countries in which you are a tax resident.

Instructions

Please read these instructions carefully before completing this form

This form is for Individuals or for Controllers of Entities.

Do not use this Form if the Account Holder is an entity e.g. company - you are to complete the CRS Self-Certification form for Entities.

If you are advising of a new or change in Tax Residency or Tax Identification Number, please email this Form to settlements@phillipcapital.com.au

Definitions are at the Appendix to this Form.

Execution

The Account Holder if Individual or the Controlling Person must sign the Form.

Changes to Tax status to be advised

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 information that makes this Form incorrect or incomplete.

In that case, you must notify PhillipCapital within thirty (30) days of any such change and provide us with an updated CRS Self-certification.

General

Please note that this Self-certification Form is for CRS purposes only. Its completion is not a substitute for the completion of any IRS Form W-9, Form W-8 or self-certification that may otherwise be required for FATCA or other U.S. tax purposes.

Further Information about CRS

PhillipCapital does not provide tax advice to its customers. If you have any questions about determining your tax residence status in any particular country, please contact your tax adviser or the local tax authority. Information about CRS, including a list of countries that have signed agreements to automatically exchange information, and local tax laws can be found on the OECD automatic exchange of information (AEOI) portal at www.oecd.org/tax/automatic-exchange/crsimplementation-and-assistance/.

PART 1 - IDENTIFICATION OF ACCOUNT HOLDER

Please complete Parts 1-3 in BLOCK CAPITALS

A Name of Reportable Person
Individual or Controller - Delete inapplicable

B Place of Birth **Date of Birth**

Please complete the following

.....
Street Number & Name *Town/City*

.....
Country *Postal/Zip Code*

D Mailing Address
Complete if different from the address shown in C above

.....
Street Number & Name *Town/City*

.....
Country *Postal/Zip Code*

PART 2 - COUNTRY OF RESIDENCE FOR TAX PURPOSES AND RELATED TAXPAYER IDENTIFICATION NUMBER (TIN) OR EQUIVALENT

Please complete the following table indicating the Account Holder’s or Controlling Person’s country/ies of residence for tax purposes and the Account Holder’s or Controlling Person’s TIN for every country indicated.

If the Controlling Person is a tax resident in a country that is a Reportable Jurisdiction, please also complete Part 3 “Type of Controlling Person”.

IF A TIN IS UNAVAILABLE, PLEASE PROVIDE THE APPROPRIATE REASON A, B OR C AS DEFINED IN THE TABLE BELOW AND CONTACT YOUR ADVISER OR PHILLIPCAPITAL TO ASCERTAIN IF WE ARE ABLE TO OFFER YOU AN ACCOUNT.

- REASON A** The country where the Individual or Controlling Person is liable to pay tax does not issue TINs to its residents
- REASON B** The Individual or Controlling Person is unable to obtain a TIN or equivalent tax identification number. If this reason is selected, please explain why the Individual or Controlling Person is unable to obtain a TIN in the table below.
- REASON C** A TIN is not required because the tax residency jurisdiction that issued the TIN does not require a Financial Institution to collect and report the TIN.

	Country/Jurisdiction of Tax Residence	TIN (Taxpayer Identification Number) <i>The number provided to you by your tax authority for lodgement, etc</i>	If no TIN available, enter reason A, B or C:
1
2
3
4
5

PART 3 - TYPE OF CONTROLLING PERSON

Please only complete this Part if the Controlling Person is a tax resident in one or more Reportable Jurisdictions.

A If the Controlled Entity is an entity other than a trust (or similar legal arrangement), please select from the following types:

- Owner (direct or indirect)
- Controlling Person by other means
- Senior management Official

B If the Controlled Entity is a trust, please select among the following:

Settlor	Beneficiary
Trustee	Other, please specify _____
Protector	_____

C If the Controlled Entity is a legal arrangement other than a trust, please select among the following types:

Settlor equivalent	Beneficiary equivalent
Trustee equivalent	Other equivalent, please specify _____
Protector equivalent	_____

PART 4 — DECLARATIONS AND SIGNATURE

- 1 I declare that all statements made in this declaration are, to the best of my knowledge and understanding, accurate and complete.
- 2 I acknowledge that the information provided on this Form regarding the Account Holder, as well as financial information (e.g., account balance or value, the amount of income or gross proceeds received) respecting the Financial Accounts to which this Form is applied may be reported to the tax authorities of the country in which this/these account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Individual or Controlling Person may be a tax resident pursuant to a legal agreement between the competent authorities of these countries on the automatic exchange of information on Financial Accounts under the Common Reporting Standard (CRS).
- 3 If there is a change in circumstances that affects the tax residence status of the Account Holder identified in Part 1 of this Form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Part 1), I understand that I am obligated to inform PhillipCapital of the change in circumstances within 30 days of its occurrence and to provide a suitably updated CRS self-certification.

4a Controlling Person Execution

I certify that I am the Controlling Person or I am authorised to sign for the Controlling Person all of the account/s held by the entity account

.....
Signature of Controlling Person

.....
Full Name

4b Individual Account Holder Execution

.....
Signature of Individual

.....
Full Name

.....
Date

Please ensure that every person who is an applicant or controller to the account completes a CRS Self Certification Form

Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about substantive tax principles that affect the Tax Resident Status of an Individual or an Individual who is a Controlling Person, please contact your tax adviser or the applicable tax authority.

Further details can be found within the OECD Common Reporting Standard for automatic exchange of financial account information (the "CRS"), the associated commentary for the CRS and domestic guidance this can be found at the OECD AEIO Web Portal www.oecd.org/tax/automatic-exchange/CRS-implementation-and-assistance.

"Account Holder" - the term 'Account Holder' means the person listed or identified as the holder of a Financial Account. This is regardless of whether such entity is a flow-through entity for tax purposes. Thus, for example, if a trust is listed as the holder or owner of the Account, the trust is the Account Holder, rather than the trustee, the grantors, the settlors or the beneficiaries. 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 the 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. With respect to a jointly held account, each joint holder is treated as an Account Holder. In the case of an Estate the decedent should be identified as the Account Holder.

"Control" - is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g., 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity (for example where no underlying person has control of greater than 25% of the entity) then under the CRS the Reportable Person is deemed to be the natural person who holds the position of senior managing official.

"Controlling Person(s)" - a natural person who exercises control over an entity. Where that entity is treated as a Passive NonFinancial Entity ("Passive NFE") then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Jurisdiction Persons. This definition corresponds to the term "beneficial owner" of an entity as described in Recommendation 10 (and the Interpretative Note) of the Financial Action Task Force (FATF) recommendations, as adopted in February 2012. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, regardless of whether or not any of them exercises control over the activities of the trust. In addition, any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership) is a Controlling Person of a trust.

"Controlling Person(s) of a trust" - 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 (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries must be treated as Controlling Persons of a trust regardless of whether or not any of them exercise control over the activities of the trust. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

"Entity" - 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" - an account maintained by a Financial Institution and includes: Depository Accounts, Custodial Accounts; Equity and debt interests in certain Investment Entities, Cash Value Insurance Contracts; and Annuity Contracts.

"Financial Institution" - a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

"Participating Jurisdiction" - A jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information set out in the CRS and required for the automatic exchange of financial account information, and (ii) which is identified in a published list.

"Passive NFE" - under the CRS any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

"Reportable Account" - an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is/are a Reportable Person(s).

"Reportable Jurisdiction" - a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation to provide financial account information set forth in the CRS, and (ii) which is identified in a published list.

"Reportable Jurisdiction Person" - an Individual who is a tax resident in a Reportable Jurisdiction(s) under the local tax laws of such country.

“Reportable Person” - is a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described immediately above;
- a Governmental Entity;
- an International Organisation;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity that is not a Participating Jurisdiction Financial Institution, which is treated as a Passive NFE’.)

“Resident for tax purposes” - generally means resident for tax purposes in a particular jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please contact your tax adviser or use the OECD AEOI Portal containing information on tax residence in Participating Jurisdictions at www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/.

“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.

“TIN” - the 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. 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 individuals, a social security/insurance number, citizen/personal identification/service code number and resident registration number.

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