

Please complete this form if you are a legal entity, outlining your tax residency linked to Australia AND/OR a country outside of Australia. Please also complete section E, if the entity's Controlling Persons may have tax residency linked to a country other than Australia.

Each country has its own rules for defining tax residence. Generally, with the notable exception of the USA and a small number of other countries your tax residency is based on the country where you live and/or work. Working or travelling overseas may cause you to be a tax resident elsewhere or in more than one country at one time.

If you have any questions about your tax residency, including which entity classification your entity falls under within the relevant legislation, please contact your tax advisor or seek professional advice. We are not in any way able to provide you with any advice on your tax status.

A. Entity Details

Name of Entity

Member Number

Account Number

Registered Address

Postal Address (if different to registered address)

Suburb

Post Code

Suburb

Post Code

Country

Country

B. Country of Residency for Tax Purposes

Instructions for completion:

- ▶ List all of your countries of tax residency and your Tax Identification Number (TIN) for that country. The TIN is also known in Australia as a Tax File Number or TFN.
- ▶ If you cannot provide a TIN/TFN or equivalent, you must document a reason:
 - Reason A:** The country of my tax residence does not issue TINs to its residents.
 - Reason B:** I am unable to obtain a TIN or equivalent number (please explain in writing why you are unable to obtain a TIN if you have selected this reason. Please also indicate when you may receive a TIN).
 - Reason C:** The laws of my foreign tax jurisdiction do not require me to provide a TIN.
- ▶ If you list Australia as your country of tax residency, you may choose not to quote a TFN or details of exemption - in this case, please select Reason C. However, please note that general withholding tax will be deducted from interest earned at the highest marginal tax rate plus the Medicare levy.
- ▶ If you are a United States (US) citizen or resident, you must include the United States of America (USA) as a country of tax residency. For more information please visit the US State Department's bureau of consular affairs.
- ▶ If you are listing more than three (3) countries of tax residency, please attach an additional page containing these details.

Please provide a TIN or equivalent for each country that the legal entity is a tax resident in.

1. Is the entity an Australian resident for tax purposes?

No Yes (if yes skip to section E)

2. Is the entity a resident for tax purposes in any other country?

No Yes (complete the table on the next page)

B. Country of Residency for Tax Purposes (continued)

Country of Tax Residence	TIN	Reason A, B or C if no TIN
1		
2		
3		

Please explain why you are unable to obtain a TIN if reason B is provided:

- 1
- 2
- 3

C. FATCA and CRS Status

1. Please select the status applicable

- ☐ Australian regulated superannuation fund (including self-managed superannuation fund)
- ☐ Financial Institution (Depository Institution, Custodial Institution, Investment Entity, Specified Insurance Company)

2. Provide the entity's Global Intermediary Identification Number (GIIN).

GIIN

3. If the entity is a Financial Institution but does not have a GIIN, please specify its FATCA Status:

☐ Trustee-documented Trust or Sponsored Investment Entity. Please provide the Trustee/Sponsor name and GIIN.

Trustee/Sponsor Name

Trustee/Sponsor GIIN

☐ US Financial Institution

☐ Other (e.g. Non-Reporting Financial Institution/Deemed Compliant Foreign Financial Institution other than a Trustee Documented Trust or Sponsored Investment Entity) - please specify:

4. Is the entity an Investment Entity that is a resident in a Non-Participating Jurisdiction for CRS purposes and managed by another Financial Institution?

☐ No

☐ Yes (Please provide details of the controlling persons at Part E below)

☐ Non-Financial Entity (NFE) - Less than 50% of the entity's gross income from the preceding calendar year is passive income and less than 50% of its assets during the preceding calendar year are assets held or the production of passive income.

☐ Active NFE - Corporation whose stock is regularly traded on an approved stock exchange or a related entity of a regularly traded corporation - name of listed entity and name of exchange:

☐ Active NFE - Governmental Entity, International Organisation or Central Bank

☐ Active NFE - Australian Registered Charity

C. FATCA and CRA Status (continued)

Active NFE - Other: Please specify:

Excluded account - Deceased estate

Other - Passive NFE: Please provide details of the controlling persons at Part E below.

D. US Entities

The questions below are only applicable to US entities:

If the entity is a US person, its US Taxpayer Identification Number (TIN) must be provided
TIN

Is the entity exempt from FATCA Reporting because it is not a Specified US Person?

No

Yes (please explain why it is not a Specified US Person)

E. Controlling Persons

Please complete the below section if the entity is either:

- ▶ An Investment Entity that is resident in a Non-Participating Jurisdiction for CRS purposes (and managed by another Financial Institution); or
- ▶ A Passive NFE.

1. Is any controlling person a tax resident of any country outside Australia?

- ▶ Interposed entities need to be traced through to natural persons.
- ▶ For corporations, controlling persons include beneficial owners who ultimately own 25% or more of the share capital of the company. If there are no controlling persons by ownership, are any of the senior managing officials of the entity tax resident of a country outside Australia?
- ▶ For trusts, controlling persons are the trustee, protector, beneficiary(ies), settlor or any other natural person exercising ultimate effective control over the trust. The settlor, trustee, protector, and the beneficiary(ies) or class(es) of beneficiaries must always be treated as controlling persons of a trust, regardless of whether or not any of them exercises control over the trust.
- ▶ For other types of legal arrangement, controlling persons are natural person in equivalent or similar positions.

Yes: please provide details of your controlling persons below.

No: Continue to section F (declaration) below.

If a TIN for a controlling person is not provided, please provide a reason from the following options:

A: The country/jurisdiction does not issue TINs

B: The individual does not have a TIN for this country

C: The country/jurisdiction does not require the entity to disclose its TIN. (Note. Only select this reason if the domestic law of the jurisdiction does not require the disclosure of the TIN issued by the jurisdiction.)

Name	Date of Birth	Residential address	Country of tax residence	TIN or equivalent	Reason if TIN or equivalent not available		
1					A	B	C
2					A	B	C
3					A	B	C
4					A	B	C
5					A	B	C
6					A	B	C

Please explain why you are unable to obtain a TIN if reason B is provided:

1
2
3
4
5
6

F. Declaration

- ▶ I/We declare that all statements made in this certification are, to the best of my knowledge and belief, correct and complete. I certify that I am the Account Holder (or that I am authorised to sign for the Account Holder) of all the account(s) to which this form relates. I understand that the provision of false, misleading or incomplete information may constitute an offence/s attracting penalties.
- ▶ If there is a change in circumstances that affects the tax residence status of the Account Holder or causes the information contained herein to become incorrect or incomplete, I understand that I am obligated to inform Australian Military Bank of the change in circumstances within 30 days of its occurrence and to provide a suitably updated self-certification.
- ▶ I/We agree to our personal information being collected, used and shared in accordance with the Australian Military Bank Privacy Collection Notice and Privacy Policy available at australianmilitarybank.com.au/privacy.

In the completion of this form, you declare as follows (please review carefully):

- ▶ I/we undertake to provide an updated self-certification within 30 days of any change in circumstances which causes the information contained herein to become incorrect.
- ▶ I/we declare the information above to be true and correct.

Signature 1

Name of Authorised Representative

Name of Entity

Signature

Date

Capacity*

Signature 2

Name of Authorised Representative

Name of Entity

Signature

Date

Capacity*

*Note: If you are not the account holder, please indicate the capacity in which you are signing the form

How to submit completed form:

Email: service@australianmilitarybank.com.au | **Post:** PO Box H151, Australia Square NSW 1215
Visit: your local branch

Definitions Used in this Form

Account Holder The term “Account Holder” means the person listed or identified as the holder of a Financial 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.

CRS CRS stands for the Common Reporting Standard which is the global standard for the collection, reporting and exchange of financial account information on foreign tax residents. Under CRS, banks and other financial institutions are required to collect and report information on non-residents to the Australian Taxation Office for the purpose of exchanging this information with the participating foreign tax authorities of those non-residents.

FATCA FATCA stands for the United States (US) provisions commonly known as the Foreign Account Tax Compliance Act, which is US legislation aimed at improving compliance with US tax laws. FATCA imposes

certain due diligence and reporting obligations on Australian financial institutions, and those of other non-US countries, to report US citizen or US tax-resident Account Holders to the US Internal Revenue Service (IRS).

GIIN GIIN stands for Global Intermediary Identification Number assigned by the FATCA Registration System to financial institutions and direct reporting non-financial foreign entities.

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 solve cases of double residence for purposes of determining their residence for tax purposes.

Resident for tax purposes Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD automatic exchange of information portal.