

The Australian Government requires all Australian banks to send an annual report on all accounts to the Australian Taxation Office (ATO) where a tax obligation to a foreign government may exist.

**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 4, if the entity's Controlling Persons may have tax residency linked to a country other than Australia.**

**Example:** You are a joint owner of an Australian company. You live in Australia but have United States (US) citizenship, which classifies you as tax resident in both countries. Any bank which holds an account for the Australian company may report information to the ATO and IRS as you are a 'controlling person' with foreign tax obligations.

*This example is provided as an example only and is not a substitute for professional advice and/or commercial judgement having regard to individual circumstances.*

Each country has its own rules for defining tax residence. Bank Australia staff are not authorised to give you tax advice. 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. Bank Australia is not in any way able to provide you with any advice on your tax status.*

## 1. Entity details

Full name of entity

Customer or account number

ACN or other registration number

Registered address

State

Postcode

Mailing address

State

Postcode

Note: PO Box numbers cannot be stated for either address

## 2. Tax residency

### 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 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 tax resident in.

Is the entity an Australian resident for tax purposes?

No                      Yes

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

No                      Yes (complete the table below)

	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

### 3. Entity type

#### FATCA and CRS status

##### 3.1 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)

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

GIIN

#### 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 FI/Deemed Compliant FFI other than a Trustee Documented Trust or Sponsored Investment Entity) – please specify:

#### Is the entity an Investment Entity that is 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 4 below)

Active 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

Active NFE – Other: Please specify:

Excluded account – Deceased estate

Other – Passive NFE: Please provide details of the controlling persons at 4.

### 3.2 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)

### 4. 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.

#### 4.1 Are any controlling persons of the entity a tax resident of any country other than Australia?

- Interposed entities need to be traced through to natural persons.
- For corporations, the controlling persons include any beneficial owners who ultimately own 25% or more of the shares in the company. If there are no controlling persons by ownership, a senior managing official of the entity.
- For trusts, the controlling persons includes the trustee(s), protector, beneficiary(ies) and settlor.
- For other types of legal arrangement, the controlling persons are natural persons in equivalent or similar positions.

No

Yes (please provide details of the controlling persons in the table)



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

## 5. Declaration and signature

The account holder declares by signing this self-certification form that the information is true, complete and accurate and undertakes to advise Bank Australia promptly and provide an updated self-certification form within 30 days of any change in circumstances occurring, which causes any of the information contained in this form to be inaccurate or incomplete.

Further, the account holder acknowledges that the information contained in this form and information regarding the account holder/controlling person(s) and any reportable account(s) may be provided to the ATO and exchanged with tax authorities of another country or countries in which the account holder may be tax resident pursuant to intergovernmental agreements regarding the exchange of financial account information, or otherwise where required by law.

I/We as representatives of the account holder, acknowledge that any personal information collected may be used for purposes relating to the verification of identity and to review and correct discrepancies in the information recorded and stored.

I/We authorise Bank Australia to use and duplicate the data provided in this form internally for any account where the entity is identified as a beneficiary.

I/We certify that I am the representative of the account holder (or am authorised to sign for the account holder/controlling person) of all the account(s) to which this form relates.

**Entity representative**

Surname

Given names

Signature of the entity representative

Date

Place

**Second representative**

Surname

Given names

Signature of the second representative

Date

Place

Bank Australia may contact you to clarify information relating to this form.

Please indicate the best contact number we can reach you on:

**Office use**

Reasonableness Test performed

TIN/TFN number loaded in CBS

TIN/TFN redacted/black out

Has this form been scanned into Bizedocs

CRM activity completed

TIN/TFN closed if no longer current

**Visit us at your nearest branch**  
bankaust.com.au/support/branches

**Mailing something?**  
7-9 Seymour Street, Traralgon VIC 3844

**Email us** mail@bankaust.com.au  
**Talk to someone** 132 888

Bank Australia Limited ABN 21 087 651 607 AFSL/Australian Credit Licence Number 238431

## Glossary of terms we use in this form

**Controlling persons:** is generally a natural person who exercises control over an entity. Control depends on the legal structure of the entity.

- For a company, Controlling Persons include any natural person that holds directly or indirectly more than 25 percent of the shares or voting rights of the entity as a beneficial owner. If no such person exists, then it is any natural person(s) that otherwise exercise control over the management of the entity (for example, the senior managing official of the company).
- For a trust, the term Controlling Persons means 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.
- For a partnership Controlling Person means any natural person who exercises control through direct or indirect ownership of the capital or profits of the partnership, voting rights in the partnership, or who otherwise exercises control over the management of the partnership.

**Entity:** means a legal person or a legal arrangement, such as a company, organisation, partnership or trust.

**Financial institution** means a Custodial Institution, Depository Institution, an Investment Entity, or a Specified Insurance Company.

**Investment Entity** includes 2 types of entities.

1. An entity that primarily conducts as a business for or on behalf of customers
  - trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading
  - individual and collective portfolio management
  - otherwise investing, administering, or managing financial assets or money on behalf of other persons.
2. Alternatively an entity that derives 50% or more of its gross income from investing, reinvesting, or trading in financial assets and the entity is managed by another entity that is a financial institution. A financial institution manages an entity if it has discretionary authority manage the other entity's financial assets (either in whole or part).

**NFE** is any entity that is not a financial institution.

**Non-Participating Jurisdiction** means generally a jurisdiction with which Australia does not yet have an agreement to automatically exchange financial account information using the Common Reporting Standard (CRS). See CRS Participating Jurisdictions.

**Passive NFE** means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Financial Institution is also treated as a Passive NFE for the purposes of the CRS.

**Account Holder** means an individual or entity 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. 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. For a jointly held account, each joint holder is treated as an Account Holder.

**Active Non-Financial Entity (Active NFE):** is a Non-Reporting Financial Entity (NFE) that meets any of these criteria:

- active by reason of income and assets (less than 50% of the NFE's gross income for the preceding year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding year or other appropriate reporting period are assets that produce or are held for the production of passive income)
- publicly listed NFE
- Governmental Entity, International Organisation, Central Bank, or their wholly owned entity
- holding NFE that is a member of a non-financial group (generally where substantially all of the activities of the NFE consist of holding the shares of, or providing financing and services to one or more subsidiaries that engage in trades or businesses)
- NFE that is not yet operating a business and has no prior operating history, (a start-up NFE) but is investing capital into assets with the intent to operate a business
- NFE that is liquidating or emerging from bankruptcy
- treasury centre that is a members of a nonfinancial group
- not-for-profit NFE operating exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or a professional organisation, business league, chamber of commerce, labour organisation, or other organisation operated exclusively for the promotion of social welfare.