

GUIDE TO COMPLETING THIS FORM

- o This form is for PARTNERSHIPS & PARTNERS.
- o Provide details for the Partnership's Beneficial Owners (Section 1.3) and provide separate INDIVIDUAL ID Forms for each of these Beneficial Owners.
- o Provide a separate Customer ID Form for ONE of the Partners (Section 1.4), unless an ID Form has been provided for this partner as a Beneficial Owner.
- o Tax information must be collected from an authorised representative of the Partnership
- o Complete all applicable sections of this form in BLOCK LETTERS.

SECTION 1: PARTNERSHIP IDENTIFICATION PROCEDURE

1.1 General Information

Full name of Partnership	
Registered business name of Partnership (if any)	
Country where Partnership established (if not established in Australia)	

1.2 Type of Partnership (✓ whether the Partnership is regulated by a professional association and if so, provide the information requested)

Is the Partnership regulated by a professional association?

☐ **Yes** (Provide details below)

☐ **No**

Provide name of association	
Provide membership details	

1.3 Beneficial Ownership

Are there any individuals who ultimately own 25% or more of the Partnership; or are entitled (either indirectly or directly) to exercise 25% or more of the voting rights of the Partnership, including power of veto?

Yes ☐ (Complete 1.3.1) No ☐ (Complete 1.3.2)

1.3.1 Beneficial Owners

Provide the names of the individuals who ultimately own 25% or more of the Partnership; or are entitled (either indirectly or directly) to exercise 25% or more of the voting rights, including power of veto.

Complete a separate individual customer ID form for each of these individuals.

Full given name(s)	Surname

If Beneficial Owner name/s are provided above, proceed to section 1.4.

1.3.2 Other Beneficial Owners

If there are no individuals who meet the requirement of 1.3.1, provide the names of the individuals who directly or indirectly control* the Partnership.

* includes exercising control through the capacity to determine decisions about financial or operating policies; or by means of trusts, agreements, arrangements, understanding & practices. If no such person can be identified then the most senior managing official/s of the Partnership (such as the Managing Partner or Senior Managing Official).

Complete a separate individual customer ID form for each of these individuals.

Full given name(s)	Surname	Role (such as Senior Managing Partner)

If there are more Beneficial Owners, provide details on a separate sheet and tick this box ☐.

1.4 Partnership Details – ALL Partnerships

Provide the name of one of the Partners AND **complete a separate customer ID form for this Partner** (unless this Partner has already provided a customer ID form in section 1.3).

Partner

Full given name(s)/ Business name

Surname

1.5 Partnership Details - Partnerships not regulated by a professional association

If the Partnership is not regulated by a professional association, provide the names and addresses of all the other Partners.

Partner 1

Full given name(s)/ Business name

Surname

Residential/ Business Address (PO Box is NOT acceptable)

Suburb

State

Postcode

Country

Partner 2

Full given name(s)/ Business name

Surname

Residential/ Business Address (PO Box is NOT acceptable)

Suburb

State

Postcode

Country

Partner 3

Full given name(s)/ Business name

Surname

Residential/ Business Address (PO Box is NOT acceptable)

Suburb

State

Postcode

Country

If there are more partners, provide details on a separate sheet and tick this box ☐.

SECTION 2: TAX INFORMATION

Collection of tax status in accordance with the United States Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS).

2.1 Tax Status

Tick ☒ **one of the Tax Status boxes below** (if the Partnership is a Financial Institution, please provide all the requested information below)

☐ **Financial Institution** (A custodial or depository institution, an investment entity or a specified insurance company for FATCA and CRS purposes)

Provide the Partnership's Global Intermediary Identification Number (GIIN), if applicable

If the Partnership is a Financial Institution but does not have a GIIN, provide its FATCA status (select ☒ **ONE** of the following statuses)

☐ Deemed Compliant Financial Institution

☐ Excepted Financial Institution

☐ Exempt Beneficial Owner

☐ Non Reporting IGA Financial Institution

☐ Nonparticipating Financial Institution

☐ US Financial Institution

☐ Other (describe the Partnership's FATCA status in the box provided)

PLEASE ANSWER THE QUESTION BELOW FOR ALL FINANCIAL INSTITUTIONS

Is the Financial Institution an Investment Entity located in a Non-Participating CRS Jurisdiction and managed by another Financial Institution?

Yes ☐ No ☐

If Yes, proceed to section 2.2 (Foreign Controlling Persons). If No, Please go to section 3 to complete the form.

CRS Participating Jurisdictions are on the OECD website at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction>.

☐ **An Active Non-Financial Entity (NFE)** (Active NFEs include entities where, during the previous reporting period, less than 50% of their gross income was passive income (e.g. dividends, interests and royalties) and less than 50% of assets held produced passive income. For other types of Active NFEs, refer to Section VIII in the Annexure of the OECD 'Standard for Automatic Exchange of Financial Account Information' at www.oecd.org.)

If the Partnership is an Active NFE, please proceed to section 2.3 (Country of Tax Residency).

☐ **Other** (Partnerships that are not previously listed – Passive Non-Financial Entities)

Please proceed to section 2.2 (Foreign Controlling Persons).

2.2 Foreign Controlling Persons

Are any of the Partnership's Controlling Persons* tax residents of countries other than Australia Yes ☐ No ☐

* A Controlling Person is any individual who directly or indirectly owns or controls the Partnership and includes all Partners or Senior Managing Officials.

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

If Yes, please provide the details of these individuals below and complete a separate Individual Identification Form for each Controlling Person (unless already provided in 1.3 as Beneficial Owner or 1.4 as the identified Partner).

Full given name(s)	Surname	Role (Partner or Senior Managing Official)

If there are more controlling persons, provide details on a separate sheet and tick this box. ☐.

Proceed to section 2.3.

2.3 Country of Tax Residency

Is the Partnership a tax resident of a country other than Australia?
(A Partnership created or established under the laws of a country other than Australia)

Yes ☐No ☐

If the Partnership is a tax resident of a country other than Australia, please provide its tax identification number (TIN) or equivalent below. If it is a tax resident of more than one other country, please list all relevant countries below.

If No, please proceed to section 3 to complete the form.

A TIN is the number assigned by each country for the purposes of administering tax laws. This is the equivalent of a Tax File Number in Australia or a Social Security Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.

1.	Country		TIN		If no TIN, list reason A, B or C	
2.	Country		TIN		If no TIN, list reason A, B or C	
3.	Country		TIN		If no TIN, list reason A, B or C	

If there are more countries, provide details on a separate sheet and tick this box. ☐.

Reason A The country of tax residency does not issue TINs to tax residents

Reason B The Partnership has not been issued with a TIN

Reason C The country of tax residency does not require the TIN to be disclosed

SECTION 3: PARTNERSHIP VERIFICATION PROCEDURE**Partnership verification procedure**

Information to be verified:

- ☐ Complete Part I (for all Partnerships) and
- ☐ Complete Part II (if the Partnership is regulated by a professional association).

PART I – ACCEPTABLE ID DOCUMENTS – to verify Partnership name

Tick ✓	Verification options (select one of the following options used to verify the Partnership)
☐	An original, a certified copy or certified extract of the Partnership agreement. *
☐	A certified copy or a certified extract of minutes of a Partnership meeting. *
☐	An original current membership certificate (or equivalent) of a professional association. *
☐	Membership details independently sourced from the relevant professional association. *
☐	A search of the relevant ASIC, government or other regulator's database (such as ABN lookup).
☐	A notice issued by the Australian Taxation Office within the last 12 months e.g. Notice of Assessment. <i>Block out the TFN before scanning, copying or storing this document.</i>
☐	An original or certified copy of a certificate of registration of business name issued by a government or government agency in Australia. *

PART II – ACCEPTABLE ID DOCUMENTS – to verify membership of a professional association

Tick ✓	Verification options (select one of the following options used to verify the Partnership)
☐	An original current membership certificate (or equivalent). *
☐	Membership details independently sourced from the relevant association. *

* Documents that are written in a language that is not English, must be accompanied by an English translation prepared by an accredited translator.

IMPORTANT NOTE:

- Ensure that individual customer ID Forms have been provided for EACH of the Partnership's Beneficial Owners as per 1.3 AND
- Ensure that a customer ID Form has been provided for ONE of the Partners as per 1.4 AND
- Either attach a legible certified copy of the ID documentation used to verify the Partnership and selected partner (and any required translation) OR
- Alternatively, if agreed between your licensee and the product issuer, complete the Record of Verification Procedure section below, and DO NOT attach copies of the ID Documents

SECTION 4: RECORD OF VERIFICATION PROCEDURE

ID DOCUMENT DETAILS	Document 1	Document 2 (if required)
Verified From	☐ Performed search ☐ Original ☐ Certified copy	☐ Performed search ☐ Original ☐ Certified copy
Document Issuer/website		
Issue Date		
Document Number		
Accredited English Translation	☐ N/A ☐ Sighted	☐ N/A ☐ Sighted

By completing and signing this Record of Verification Procedure I declare that:

- an identity verification procedure has been completed in accordance with the AML/CTF Rules, in the capacity of an AFSL holder or their authorised representative;
- Individual Customer ID Forms have been provided for all of the Partnership's Beneficial Owners;
- Customer ID Forms have been provided for one of the Partners and
- the tax information provided is reasonable considering the documentation provided.

AFS Licensee Name		AFSL No.	
Representative/ Employee Name		Phone No.	
Signature		Date Verification Complete	