

# IDENTIFICATION FORM: UNREGULATED AUSTRALIAN & FOREIGN TRUSTS



## GUIDE TO COMPLETING THIS FORM

This form is for UNREGULATED TRUSTS and TRUSTEES. For Trusts subject to the oversight of an Australian statutory regulator, including Self-Managed Superannuation Funds, complete the AUSTRALIAN REGULATED TRUSTS AND TRUSTEES IDENTIFICATION FORM.

o Complete the following in BLOCK LETTERS:

Sections 1 and 5 (all parts) – all trusts.

AND select ✓ and complete one of the following sections for ONLY ONE of the trustees:

Section 2 (applicable parts) – selected trustee is an Individual.

Section 3 (applicable parts) – selected trustee is an Australian Company.

Section 4 (applicable parts) – selected trustee is a Foreign Company.

## SECTION 1A: TRUST DETAILS

### 1.1 General Information

Full name of trust

Full business name (if any)

Country where trust established

### 1.2 Type of Trust (select ✓ only one of the following trust types and provide the information requested)

Family Trust

Charitable Trust

Testamentary Trust

Other trust type

Trust description (e.g. Family, unit, charitable, estate)

### 1.3 Beneficiary Details

Do the terms of the trust identify the beneficiaries by reference to membership of a class?

Yes

Provide details of the membership class/es (e.g. unit holders, family members of named person, charitable purpose)

(Go to Section 1.4)

No

How many beneficiaries are there?

provide full name of each beneficiary below

Full given name(s)

Surname

1

2

3

4

5

6

If there are more beneficiaries, provide details on a separate sheet

### 1.4 Settlor Details

Full name of the settlor of the trust

The settlor details are not required if:

- o the material asset contribution to the trust by the settlor at the time the trust is established less than \$10,000; or
- o the settlor is deceased.

**1.5 Trustee Details**

How many trustees are there?  provide full name & address of each trustee below

**Trustee 1**

Full given name(s) or Company name  Surname

Residential address if an individual trustee or company registered office address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

**Trustee 2**

Full given name(s) or Company name  Surname

Residential address if an individual trustee or company registered office address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

**Trustee 3**

Full given name(s) or Company name  Surname

Residential address if an individual trustee or company registered office address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

**Trustee 4**

Full given name(s) or Company name  Surname

Residential address if an individual trustee or company registered office address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

**Trustee 5**

Full given name(s) or Company name  Surname

Residential address if an individual trustee or company registered office address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

**Trustee 6**

Full given name(s) or Company name  Surname

Residential address if an individual trustee or company registered office address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

If there are more trustees, provide details on a separate sheet

**(Go to Section 1B)**

## SECTION 1B: TRUST VERIFICATION PROCEDURE

Tick ✓	Verification options (supply one of the following options used to verify the Trust)
<input type="checkbox"/>	A notice issued by the Australian Taxation Office within the last 12 months (eg a Notice of Assessment). <i>Block out the TFN before scanning, copying or storing this document.</i>
<input type="checkbox"/>	A letter from a solicitor or qualified accountant that confirms the name of the trust.
<input type="checkbox"/>	An original or certified copy or certified extract of the trust deed.

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

Complete **ONLY ONE** of the following sections, as required, to collect the additional information about the identity of **ONLY ONE** of the trustees:

- **Section 2 (applicable parts)** – where the selected trustee is an Individual.
- **Section 3 (applicable parts)** – where the selected trustee is an Australian Company.
- **Section 4 (applicable parts)** – where the selected trustee is a Foreign Company.

## SECTION 2A: INDIVIDUAL DETAILS (to be completed if selected trustee is an Individual)

Full Given Name(s)	Surname	Date of Birth (dd/mm/yyyy)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Residential Address (PO Box is NOT acceptable) **Only provide address details if not provided in Section 1.5 above.**

<input type="text"/>			
Suburb	State	Postcode	Country
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

## SECTION 2B: INDIVIDUAL TRUSTEE VERIFICATION PROCEDURE

### PART I – ACCEPTABLE PRIMARY ID DOCUMENTS

Tick ✓	Select ONE valid option from this section only
<input type="checkbox"/>	Australian State / Territory driver's licence containing a photograph of the person.
<input type="checkbox"/>	Australian passport (a passport that has expired within the preceding 2 years is acceptable).
<input type="checkbox"/>	Card issued under a State or Territory for the purpose of proving a person's age containing a photograph of the person.
<input type="checkbox"/>	Foreign passport or similar travel document containing a photograph and the signature of the person*.

### PART II – ACCEPTABLE SECONDARY ID DOCUMENTS – should only be completed if the individual does not own a document from Part I

Tick ✓	Select ONE valid option from this section
<input type="checkbox"/>	Australian birth certificate.
<input type="checkbox"/>	Australian citizenship certificate.
<input type="checkbox"/>	Pension card issued by Centrelink.
<input type="checkbox"/>	Health card issued by Centrelink.
Tick ✓	AND ONE valid option from this section
<input type="checkbox"/>	A document issued by the Commonwealth or a State or Territory within the preceding 12 months that records the provision of financial benefits to the individual and which contains the individual's name and residential address.
<input type="checkbox"/>	A document issued by the Australian Taxation Office within the preceding 12 months that records a debt payable by the individual to the Commonwealth (or by the Commonwealth to the individual), which contains the individual's name and residential address. <i>Block out the TFN before scanning, copying or storing this document.</i>
<input type="checkbox"/>	A document issued by a local government body or utilities provider within the preceding 3 months which records the provision of services to that address or to that person (the document must contain the individual's name and residential address).

### PART III – ACCEPTABLE FOREIGN ID DOCUMENTS – should only be completed if the individual does not own a document from Part I

Tick ✓	BOTH documents from this section must be presented
<input type="checkbox"/>	Foreign driver's licence that contains a photograph of the person in whose name it issued and the individual's date of birth.*
<input type="checkbox"/>	National ID card issued by a foreign government containing a photograph and a signature of the person in whose name the card was issued*

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

If the selected trustee is an individual, proceed to section 5.

**SECTION 3A: AUSTRALIAN COMPANY DETAILS (to be completed if selected trustee is an Australian Company)****3.1 General Information**

Full name as registered by ASIC

ACN

**Registered office address** (PO Box is NOT acceptable)

Street

Suburb

State

Postcode

Country

**Principal place of business** (if any) (PO Box is NOT acceptable)

Street

Suburb

State

Postcode

Country

**3.2 Regulatory/ Listing Details** (select ✓ the following categories which apply to the trustee company and provide the information requested) **Regulated company** (licensed by an Australian Commonwealth, State or Territory statutory regulator)

Regulator name

Licence details

 **Australian listed company**

Name of market / exchange

 **Majority-owned subsidiary of an Australian listed company**

Australian listed company name

Name of market / exchange

**3.3 Company Type** (select ✓ only ONE of the following categories) **Public – listed** Continue to Section 5 **Public - unlisted** Continue to Section 3.5 **Proprietary** Continue to Section 3.4**3.4 Directors** (only needs to be completed for proprietary companies)**This section does NOT need to be completed for public and listed companies.**How many directors are there?  provide full name of each director below

Full given name(s)

Surname

1 2 3 4 

If there are more directors, provide details on a separate sheet.

**3.5 Shareholders** (complete for all companies other than listed or regulated companies)

Provide details of **ALL individuals** who are beneficial owners through one or more shareholdings of more than 25% of the company's issued capital. If there is no one under this category then please provide any individual who is entitled (directly or indirectly) to exercise 25% of more of the voting rights (including a power of veto) and if there is no one that satisfies either of these categories, then provide the details of any individual who holds the position of senior managing official (or equivalent).

**Shareholder 1**

Full given name(s)

Surname

Date of birth (dd/mm/yyyy)

Residential address (PO Box is NOT acceptable)

Street

Suburb

State

Postcode

Country

**Shareholder 2**

Full given name(s)  Surname

Date of birth (dd/mm/yyyy)

Residential address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

**Shareholder 3**

Full given name(s)  Surname

Date of birth (dd/mm/yyyy)

Residential address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

**3.6 Shareholder Verification**

Please provide either ONE certified copy of a document from Part I or if you are unable to provide this, then a certified copy of a document from both Part II AND III for each shareholder listed in Section 3.5.

**PART I – ACCEPTABLE PRIMARY ID DOCUMENTS**

<b>Tick ✓</b>	Select ONE valid option from this section only
<input type="checkbox"/>	Australian State / Territory driver's licence containing a photograph of the person
<input type="checkbox"/>	Australian passport (a passport that has expired within the preceding 2 years is acceptable)
<input type="checkbox"/>	Card issued under a State or Territory for the purpose of proving a person's age containing a photograph of the person
<input type="checkbox"/>	Foreign passport or similar travel document containing a photograph and the signature of the person*

**PART II – ACCEPTABLE SECONDARY ID DOCUMENTS – should only be completed if the individual does not own a document from Part I**

<b>Tick ✓</b>	Select ONE valid option from this section
<input type="checkbox"/>	Australian birth certificate
<input type="checkbox"/>	Australian citizenship certificate
<input type="checkbox"/>	Pension card issued by Centrelink
<input type="checkbox"/>	Health card issued by Centrelink
<b>Tick ✓</b>	<b>AND ONE</b> valid option from this section
<input type="checkbox"/>	A document issued by the Commonwealth or a State or Territory within the preceding 12 months that records the provision of financial benefits to the individual and which contains the individual's name and residential address
<input type="checkbox"/>	A document issued by the Australian Taxation Office within the preceding 12 months that records a debt payable by the individual to the Commonwealth (or by the Commonwealth to the individual), which contains the individual's name and residential address. <i>Block out the TFN before scanning, copying or storing this document.</i>
<input type="checkbox"/>	A document issued by a local government body or utilities provider within the preceding 3 months which records the provision of services to that address or to that person (the document must contain the individual's name and residential address)
<input type="checkbox"/>	If under the age of 18, a notice that: was issued to the individual by a school principal within the preceding 3 months; and contains the name and residential address; and records the period of time that the individual attended that school

**PART III – ACCEPTABLE FOREIGN ID DOCUMENTS – should only be completed if the individual does not own a document from Part I**

<b>Tick ✓</b>	<b>BOTH</b> documents from this section must be presented (where translated into English where applicable)
<input type="checkbox"/>	Foreign driver's licence that contains a photograph of the person in whose name it issued and the individual's date of birth
<input type="checkbox"/>	National ID card issued by a foreign government containing a photograph and a signature of the person in whose name the card was issued

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

**If the selected trustee is an Australian company, proceed to section 5.**

**SECTION 4: FOREIGN COMPANY DETAILS (to be completed if selected trustee is a Foreign Company)****4.1 General Information**Full name of foreign company Country of formation / incorporation / registration  Select  if registered by a foreign body and provide name of body **4.2 Is the foreign company registered with ASIC? (select  ONE of the following)** **Yes** Provide ARBN Provide **EITHER**  principal place of business address in Australia **OR**  local agent name and address details *(Tick one box)*Address *(PO Box is NOT acceptable)*Street Suburb  State  Postcode  Country Name of local agent in Australia  **No** Provide company identification number (if any) issued by the foreign registration body Principal place of business in the company's country of formation or incorporation *(PO Box is NOT acceptable)*Street Suburb  State  Postcode  Country **4.3 Registered Address of Company****Provide the registered address as registered with ASIC. If the company is NOT registered with ASIC, provide the registered address in the country of formation, incorporation or registration (if any).**Street Suburb  State  Postcode  Country **4.4 Regulatory/ Listing Details (select  each of the following categories that apply to the trustee company & provide the information requested)** **Regulated company** (licensed by an Australian Commonwealth, State or Territory statutory regulator)Regulator name Licence details  **Listed as defined in the FSC/FPA Guidelines**Name of market / exchange  **Majority-owned subsidiary of an Australian listed company**Australian listed company name Name of market / exchange **4.5 Company Type (select  only ONE of the following categories and provide any information requested)** **Public – Listed** *Go to Section 5 below.* **Public - Unlisted** *Go to Section 4.7 below.* **Private/Proprietary** *Go to Section 4.6 below.* **Other** *Go to Section 4.6 below.*

**4.6 Directors** (complete for all companies other than public or listed companies)

How many directors are there?  provide full name of each director below

	Full given name(s)	Surname
1	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>

If there are more directors, provide details on a separate sheet.

**4.7 Shareholders** (complete for all companies other than listed or regulated companies)

Provide details of **ALL individuals** who are beneficial owners through one or more shareholdings of more than 25% of the company's issued capital

**Shareholder 1**

Full given name(s)	<input type="text"/>				Surname	<input type="text"/>	
Date of birth (dd/mm/yyyy)	<input type="text"/>						
Residential address (PO Box is NOT acceptable)	<input type="text"/>						
Street	<input type="text"/>						
Suburb	<input type="text"/>	State	<input type="text"/>	Postcode	<input type="text"/>	Country	<input type="text"/>

**Shareholder 2**

Full given name(s)	<input type="text"/>				Surname	<input type="text"/>	
Date of birth (dd/mm/yyyy)	<input type="text"/>						
Residential address (PO Box is NOT acceptable)	<input type="text"/>						
Street	<input type="text"/>						
Suburb	<input type="text"/>	State	<input type="text"/>	Postcode	<input type="text"/>	Country	<input type="text"/>

**Shareholder 3**

Full given name(s)	<input type="text"/>				Surname	<input type="text"/>	
Date of birth (dd/mm/yyyy)	<input type="text"/>						
Residential address (PO Box is NOT acceptable)	<input type="text"/>						
Street	<input type="text"/>						
Suburb	<input type="text"/>	State	<input type="text"/>	Postcode	<input type="text"/>	Country	<input type="text"/>

**4.8 Shareholder Verification**

Please provide either ONE certified copy of a document from Part I or if you are unable to provide this, then a certified copy of a document from both Part II AND III for each shareholder listed in Section 4.7.

**PART I – ACCEPTABLE PRIMARY ID DOCUMENTS**

<b>Tick ✓</b>	Select ONE valid option from this section only
<input type="checkbox"/>	Australian State / Territory driver's licence containing a photograph of the person
<input type="checkbox"/>	Australian passport (a passport that has expired within the preceding 2 years is acceptable)
<input type="checkbox"/>	Card issued under a State or Territory for the purpose of proving a person's age containing a photograph of the person
<input type="checkbox"/>	Foreign passport or similar travel document containing a photograph and the signature of the person*

**PART II – ACCEPTABLE SECONDARY ID DOCUMENTS – should only be completed if the individual does not own a document from Part I**

<b>Tick ✓</b>	Select ONE valid option from this section
<input type="checkbox"/>	Australian birth certificate
<input type="checkbox"/>	Australian citizenship certificate
<input type="checkbox"/>	Pension card issued by Centrelink
<input type="checkbox"/>	Health card issued by Centrelink

Tick ✓	AND ONE valid option from this section
<input type="checkbox"/>	A document issued by the Commonwealth or a State or Territory within the preceding 12 months that records the provision of financial benefits to the individual and which contains the individual's name and residential address
<input type="checkbox"/>	A document issued by the Australian Taxation Office within the preceding 12 months that records a debt payable by the individual to the Commonwealth (or by the Commonwealth to the individual), which contains the individual's name and residential address. <i>Block out the TFN before scanning, copying or storing this document.</i>
<input type="checkbox"/>	A document issued by a local government body or utilities provider within the preceding 3 months which records the provision of services to that address or to that person (the document must contain the individual's name and residential address)
<input type="checkbox"/>	If under the age of 18, a notice that: was issued to the individual by a school principal within the preceding 3 months; and contains the name and residential address; and records the period of time that the individual attended that school

**PART III – ACCEPTABLE FOREIGN ID DOCUMENTS** – *should only be completed if the individual does not own a document from Part I*

Tick ✓	BOTH documents from this section must be presented (where translated into English where applicable)
<input type="checkbox"/>	Foreign driver's licence that contains a photograph of the person in whose name it issued and the individual's date of birth
<input type="checkbox"/>	National ID card issued by a foreign government containing a photograph and a signature of the person in whose name the card was issued

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

## SECTION 5: TAX INFORMATION

### 5.1 Tax Status

Tick ✓ one of the Tax Status boxes below (if the Trust or Trustee is a Financial Institution, please provide all the requested information below)

- Financial Institution or Trust with a Trustee that is a Financial Institution** (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)

Provide the Trust or Trustee's Global Intermediary Identification Number (GIIN), if applicable

If the Trust or Trustee is a Financial Institution but does not have a GIIN, provide the Trust's FATCA status (*select ✓ ONE of the following status*)

- Deemed Compliant Financial Institution
- Excepted Financial Institution
- Exempt Beneficial Owner
- Non Reporting IGA Financial Institution
- Nonparticipating Financial Institution
- US Financial Institution

Other (describe the Trust'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 5.2 (Foreign Controlling Persons). If No, form is now complete.

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

- Australian Registered Charity or Deceased Estate**

If the Trust is an Australian Registered Charity or Deceased Estate, form is now complete.

- A Foreign Charity or an Active Non-Financial Entity (NFE)** (Active NFEs include those that, during the previous reporting period, derived less than 50% of their gross income from passive income (e.g. dividends, interests and royalties) and held less than 50% of assets producing the 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' ([www.oecd.org](http://www.oecd.org)).

If the Trust is a Foreign (non-Australian) Charity or an Active NFE, please proceed to section 5.3 (Country of Tax Residency).

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

Please proceed to section 5.2 (Foreign Controlling Persons).

### 5.2 Foreign Controlling Persons

Are any of the Trust beneficiaries, Trustees, settlors or beneficial owners tax residents of countries other than Australia Yes  No

If the Trustee is a company, are any of this company's beneficial owners tax residents of countries other than Australia Yes  No



If Yes to either of the two questions above, please provide the details of these individuals below and complete a separate Individual Identification Form for each Controlling Person (unless already provided as a Beneficial Owner).

**Person 1**

Full given name(s)  Surname

Taxpayer Identification Number (TIN)

Residential address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

**Person 2**

Full given name(s)  Surname

Taxpayer Identification Number (TIN)

Residential address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

**Person 3**

Full given name(s)  Surname

Taxpayer Identification Number (TIN)

Residential address (PO Box is NOT acceptable)

Street

Suburb  State  Postcode  Country

\* A Controlling Person is any individual who directly or indirectly exercises control over the Trust. For a Trust, this includes Trustees, Settlers, Protectors or Beneficiaries. For a Trustee company this includes any beneficial owners controlling more than 25% of the shares in the company 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 also be as a result of citizenship or residency.

**5.3 Country of Tax Residency**

Is the Trust a tax resident of a country other than Australia? Yes  No

If Yes, please provide the Trust's country of tax residence and tax identification number (TIN) or equivalent below. If the Trust is a tax resident of more than one other country, please list all relevant countries below.

If No, the form is now complete.

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 Employee Identification 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.

Name	Country	TIN	If no TIN, list reason for A, B or C
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 mandate provision of the TIN.