

The Australian Government has entered into a multi-lateral agreement between nations to exchange income information about account holders which are residents in one jurisdiction and earn investment income in another. Under this agreement Bell Potter Online is required to collect, identify and report to the Australian Taxation Office (ATO) information relating to our account holders. The ATO will exchange the information reported to them with the relevant jurisdiction. In order to comply with this, we require you to complete this form.

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 entities, these rules are often based on where the entity is established/incorporated, carries on a business or is managed/controlled. For the US, tax residency can also be as a result of citizenship or residency. Collection of tax status is in accordance with the United States Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS).

Account Name	Account Number
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SECTION 1 - ENTITY CLASSIFICATION

Please tick applicable classification that describes your entity. Note: Select 1 only

A Financial Institution (A custody or depository institution, an investment entity or a specified insurance company for FATCA/CRS)
 Provide the entity's Global Intermediary Identification Number (GIIN) if applicable

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

<input type="checkbox"/> Deemed Compliant Financial Institution	<input type="checkbox"/> Non Participating Financial Institution
<input type="checkbox"/> Excepted Financial Institution	<input type="checkbox"/> US Financial Institution
<input type="checkbox"/> Exempt Beneficial Owner	<input type="checkbox"/> Deemed Compliant Financial Institution
<input type="checkbox"/> Non Reporting IGA Financial Institution	

Other (please describe the entity's FATCA status below)

Please answer the following 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 Jurisdiction?

Yes No *If Yes, please complete all sections of the form. If No, please complete section 2 and 4 to complete the form.*

An entity excluded from CRS and FATCA reporting (for example Australian Registered charity; Deceased Estate; Registered Superannuation Fund including SMF and Retirement Funds; Government body; Listed Company or Subsidiary of a Listed Company)
Please complete sections 2 and 4 of the form.

Active Non-Financial Entity (NFE) (Active NFE's include entities where, during the previous reporting period, less than 50% of their gross income was passive income (e.g. dividends, interest and royalties) and less than 50% of assets held produced passive incomes).
Please complete sections 2 and 4 of the form.

Passive Non-Financial Entity (NFE) (Passive NFE's include entities where, during the previous reporting period, more than 50% of their gross income was passive income (e.g. dividends, interest and royalties) and more than 50% of assets held produced passive incomes. For example Unlisted companies; Partnerships; Investment entities; Trusts; Associations or Register Co-operatives.)
Please complete all sections of the form.

SECTION 2 - COUNTRY OF TAX RESIDENCY

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

If Yes, please provide the Entity's country of tax residence and tax identification number (TIN) or equivalent below. If the Entity 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 an Employer 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.

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 entity has not been issued with a TIN

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

SECTION 3 - CONTROLLING PERSONS

Controlling person includes all directors, beneficial owners and anyone who controls more than 25% of the issued capital (in the case of companies), trustees, settlors and beneficiaries (in the case of trusts) and anyone who directly or indirectly exercises control over the entity.

Are any of the entity's controlling persons a tax resident of a country other than Australia? Yes No

If there are controlling persons that are tax resident of a country other than Australia, please provide all the details below.

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 an Employer 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.

Person 1

Full Name	Date of Birth (dd/mm/yyyy)
Residential Address (PO Box is not acceptable)	
TIN	If no TIN, list reason A, B or C

Person 2

Full Name	Date of Birth (dd/mm/yyyy)
Residential Address (PO Box is not acceptable)	
TIN	If no TIN, list reason A, B or C

Person 3

Full Name	Date of Birth (dd/mm/yyyy)
Residential Address (PO Box is not acceptable)	
TIN	If no TIN, list reason A, B or C

If there are more controlling persons, 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 individual has not been issued with a TIN

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

SECTION 4 - CERTIFICATION

I/We declare that the information I/We have provided on this form is, to the best of my/our knowledge and belief, correct and complete. I/We acknowledge that I/We must re-certify if any of the information on this form changes or becomes invalid.

I/We are authorised by law to sign on behalf of the entity.

Client 1

Full Name	Position
Signature	Date (dd/mm/yyyy)

Client 2

Full Name	Position
Signature	Date (dd/mm/yyyy)