



MAPLE-BROWN ABBOTT

INVESTMENT MANAGERS SINCE 1984

Customer Identification for Partnerships and Partners

To comply with our obligations under the *Anti-Money Laundering (AML) and Counter Terrorism Financing (CTF) Act 2006*, Maple-Brown Abbott customers must complete customer identification in addition to the Initial Application Form.

To comply with our obligations under the United States legislation, *Foreign Account Tax Compliance Act 2010 (FATCA)*, Common Reporting Standard (CRS), or corresponding Australian legislation, we must ask certain information about each investor, and where applicable, obtain certain details from the relevant investors.

YOU MUST COMPLETE CUSTOMER IDENTIFICATION AS PART OF THE APPLICATION PROCESS. CUSTOMER IDENTIFICATION FORMS FOR OTHER ENTITY TYPES ARE AVAILABLE ON OUR WEBSITE.

COMPLETE THIS FORM IN CLEAR CAPITAL LETTERS.

SECTION 1: PARTNERSHIP

SECTION 1.1: GENERAL INFORMATION

Full name of Partnership

Registered business name of Partnership

Country where Partnership was established (if not Australia)

SECTION 1.2: TYPE OF PARTNERSHIP

Is the Partnership regulated by a professional association?

Yes (provide details)

Name of association

Membership details

No

SECTION 1.3: BENEFICIAL OWNERSHIP

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

Yes

Complete Section 1.3.1, the proceed to Section 1.3.2

No

Proceed to Section 1.3.2

SECTION 1.3.1: BENEFICIAL OWNERS

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

A separate customer identification for individuals form should be completed for EACH of these beneficial owners.

BENEFICIAL OWNER 1

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

BENEFICIAL OWNER 2

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

BENEFICIAL OWNER 3

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

BENEFICIAL OWNER 4

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

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

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SECTION 1.3.2: OTHER BENEFICIAL OWNERS

If there are no individuals who meet the requirements of Section 1.3.1, provide the names of the individuals who directly or indirectly control* the company.

** Includes exercising control through the capacity to determine decisions about financial or operating policies; or by means of trusts, agreements, arrangements, understanding and practices. If no such person can be identified then the most senior managing official(s) of the partnership (such as the Managing Partners or Senior Managing Official or an individual who is authorised to sign on behalf of the partnership).*

A separate customer identification for individuals form should be completed for EACH of these beneficial owners.

OTHER BENEFICIAL OWNER 1

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

Role (such as Senior Managing Partner)

OTHER BENEFICIAL OWNER 2

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

Role (such as Senior Managing Partner)

OTHER BENEFICIAL OWNER 3

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

Role (such as Senior Managing Partner)

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

SECTION 1.4: PARTNER DETAILS

Provide the name of **ONE** of the Partners.

A separate customer identification for individuals form should also be completed for this Partner.

PARTNER

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

ONLY COMPLETE BELOW FOR PARTNERSHIPS WHICH ARE 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

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

Residential address (PO Box **not** acceptable)

State

Postcode

Country

PARTNER 2

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

Residential address (PO Box **not** acceptable)

State

Postcode

Country

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SECTION 1.4: PARTNER DETAILS (CONTINUED)

PARTNER 3

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

Residential address (PO Box **not** acceptable)

State

Postcode

Country

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

➤ **Proceed to Section 2**

SECTION 2: PARTNERSHIP TAX INFORMATION

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

SECTION 2.A: TAX STATUS

Select **ONE** of the following options.

- A 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

- 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

➤ **Proceed to Section 2.B**
(Foreign Controlling Persons)

- No

➤ **Proceed to Section 3**

CRS Participating Jurisdictions are on the OECD website at 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)

➤ **Proceed to Section 2.C** (Country of Tax Residency)

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

➤ **Proceed to Section 2.B** (Foreign Controlling Persons).

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SECTION 2.B: FOREIGN CONTROLLING PERSONS

Are any of the Partnership's Controlling Persons* tax residents of countries other than Australia?

Yes

➤ Provide Foreign Controlling Persons details below, then proceed to Section 2C

No

➤ Proceed to Section 2C

* 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.

A separate customer identification for individuals form should be completed for EACH of these individuals (unless already provided in 1.3 as Beneficial Owner or 1.4 as the identified Partner).

FOREIGN CONTROLLING PERSON 1

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

Role (such as Partner or Senior Managing Official)

FOREIGN CONTROLLING PERSON 2

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

Role (such as Partner or Senior Managing Official)

FOREIGN CONTROLLING PERSON 3

Title

Mr Mrs Miss Ms Other

Full given name(s)

Surname

Role (such as 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.C

SECTION 2.C: 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

➤ Provide Tax Residency details below, then proceed to Section 3

No

➤ Proceed to Section 3

TAX RESIDENCY

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

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.

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

Country

TIN

If no TIN, list A, B or C

Country

TIN

If no TIN, list A, B or C

Country

TIN

If no TIN, list A, B or C

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

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SECTION 3: PARTNERSHIP VERIFICATION

Do not send original documents, only certified copies.

ALL PARTNERSHIPS

<input checked="" type="checkbox"/>	Select ONE of the following
<input type="checkbox"/>	An original, a certified copy or certified extract of the Partnership agreement.
<input type="checkbox"/>	A certified copy or certified extract of minutes of a Partnership agreement.
<input type="checkbox"/>	An original current membership certificate (or equivalent) of a professional association.
<input type="checkbox"/>	Membership details independently sourced from the relevant professional association.
<input type="checkbox"/>	A search of the relevant ASIC, government or other regulator's database (Maple-Brown Abbott to perform for direct customers).
<input type="checkbox"/>	A notice issued by the Australian Taxation Office within the last 12 months (eg Notice of Assessment). Block out the TFN before scanning, copying or storing this document.
<input type="checkbox"/>	An original or certified copy of a certificate of registration of business name issued by a government or government agency in Australia.

PLUS

PARTNERSHIPS REGULATED BY A PROFESSIONAL ASSOCIATION

<input checked="" type="checkbox"/>	Select ONE of the following
<input type="checkbox"/>	An original current membership certificate (or equivalent) of a professional association.
<input type="checkbox"/>	Membership details independently sourced from the relevant professional association.

Documents written in any other language but English must be accompanied by an English translation prepared by an accredited translator.

HOW TO CERTIFY YOUR DOCUMENTS

A certified copy is a document that has been certified as a true copy of an original document.

To certify a document, take the original document and a photocopy to one of the people listed in the categories below and ask them to certify that the photocopy is a true and correct copy of the original document. That person will need to print their name, date and the capacity in which they are signing (eg postal agent, Justice of the Peace). Sample wording follows.

I, [full name], as [category of persons as listed below], certify that this [name of document] is a true and correct copy of the original [signature and date].

WHO CAN CERTIFY COPIES OF DOCUMENTS

Legal	<ul style="list-style-type: none"> > A solicitor or barrister (that is, a person who is enrolled on the roll of the Supreme Court of a State or Territory, or the High Court of Australia, as a legal practitioner (however described)) > A judge of a court > A magistrate > A chief executive officer of a Commonwealth court > A registrar or deputy registrar of a court > A notary public
JP	> A Justice of the Peace
Police	> A police officer
Accountant	> A member of the Institute of Chartered Accountants in Australia, Certified Practising Accountants Australia or the National Institute of Accountants with two or more years of continuous membership
Post office	<ul style="list-style-type: none"> > An agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public > A permanent employee of the Australian Postal Corporation with two or more years of continuous service who is employed in an office supplying postal services to the public
Diplomatic service	<ul style="list-style-type: none"> > An Australian consular officer > An Australian diplomatic officer (within the meaning of the Consular Fees Act 1985)
Financial corporations (bank, building society, credit union)	<ul style="list-style-type: none"> > An officer with two or more years of continuous service with one or more financial institutions (for the purposes of the Statutory Declaration Regulations 1993) > A finance company officer with two or more years of continuous service with one or more finance companies (for the purposes of the Statutory Declaration Regulations 1993) > An officer with, or authorised representative of, a holder of an Australian Financial Services Licence, having two or more years of continuous service with one or more licensees