



# MAPLE-BROWN ABBOTT

INVESTMENT MANAGERS SINCE 1984

## Customer Identification for Trusts and Trustees

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.**

### INSTRUCTIONS

#### ALL TRUSTS

- **Trust Information**  
Complete Section 1 (including all relevant subsections)
- **Trustee Information**  
Complete Section 2 (including all relevant subsections)

### SECTION 1: TRUST INFORMATION

Is the Trust regulated?

- Yes ➤ **Complete Section 1A**
- No ➤ **Complete Section 1B**

### SECTION 1A: REGULATED TRUST DETAILS

#### SECTION 1A.1: GENERAL INFORMATION

Full name of Trust

Full business name of trustee in respect of the Trust (if any)

Country where Trust established (only if not Australia)

### SECTION 1A.2: TYPE OF TRUST

Select  **ONE** of the following options.

**Self-Managed Superannuation Fund**

Provide the SMSF's ABN

➤ **Proceed to Section 1D**

**Registered Managed Investment Scheme**

Provide Australian Registered Scheme Number (ARSN)

➤ **Proceed to Section 1C**

**Government Superannuation Fund**

Provide name of legislation establishing the fund

➤ **Proceed to Section 1D**

**Other Regulated Trust**

*(a trust that is subject to the regulatory oversight of a Commonwealth, State or Territory statutory regulator such as an approved deposit fund, a pooled superannuation trust or an APRA-regulated superannuation fund)*

Provide name of the regulator (eg ASIC, APRA, ATO)

Provide the Trust's ABN or registration/licensing details

➤ **Proceed to Section 1C**

### SECTION 1B: UNREGULATED TRUST DETAILS

#### SECTION 1B.1: GENERAL INFORMATION

Full name of Trust

Full business name of trustee in respect of the Trust (if any)

Country where Trust established (only if not Australia)

Name of Settlor (the person who settled the initial sum to create the Trust)

If there is no settlor, the settlor contributed less than \$10,000 on creation of the Trust, or the settlor is deceased, tick this box

# Customer Identification for Trusts and Trustees

## SECTION 1B.2: TYPE OF TRUST

Select  **ONE** of the following options.

- Family Trust    Charitable Trust    Testamentary Trust  
 Other type, provide a description

➤ **Proceed to Section 1B.3**

## SECTION 1B.3: TRUST BENEFICIARIES DETAILS

Provide the names (**Section 1B.3(1)**) and/or class (**Section 1B.3(2)**) of the Trust's beneficiaries.

Either the names or classes **must** be provided.

### SECTION 1B.3(1): NAMED BENEFICIARIES

#### TRUST BENEFICIARY 1

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)/entity name

Surname

#### TRUST BENEFICIARY 2

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)/entity name

Surname

#### TRUST BENEFICIARY 3

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)/entity name

Surname

#### TRUST BENEFICIARY 4

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)/entity name

Surname

## SECTION 1B.3(2): CLASSES OF BENEFICIARIES

Eg unit holders, family members of named person, charitable purpose.


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

➤ **Proceed to Section 1C**

## SECTION 1C: TRUST TAX INFORMATION

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

**Is the Trust regulated?**

- Yes ➤ **Complete Section 1C.1**  
 No ➤ **Complete Section 1C.2**

### SECTION 1C.1: REGULATED TRUST TAX INFORMATION

Is the trust a Self-Managed Superannuation Fund, APRA regulated super fund, government super fund or pooled superannuation trust?

Yes

➤ **Proceed to Section 1D**

No

➤ **Provide tax details below, then Proceed Section 1D**

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

If the Trust 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 (If the Trust is a Trustee-Documented Trust, provide the Trustee's GIIN)

Nonparticipating Financial Institution

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

➤ **Proceed to Section 1D**

# Customer Identification for Trusts and Trustees

## SECTION 1C.2(1): UNREGULATED TRUST TAX INFORMATION

Select  **ONE** of the following options.

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

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

Deemed Compliant Financial Institution  
 Excepted Financial Institution  
 Exempt Beneficial Owner  
 Non Reporting IGA Financial Institution (If the Trust is a Trustee-Documented Trust, provide the Trustee's GIIN)

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

**Proceed to Section 1C.2(2)** (Foreign Controlling Persons).

No

**Proceed to Section 1D**

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

**Australian Registered Charity or Deceased Estate**

**Proceed to Section 1D**

**A Foreign Charity or 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](http://www.oecd.org))

**Proceed to Section 1C.2(3)** (Country of Tax Residency)

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

**Proceed to Section 1C.2(2)** (Foreign Controlling Persons).

## SECTION 1C.2(2): FOREIGN CONTROLLING PERSONS (INDIVIDUALS)

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

Yes  No

**If the Trustee is a company, are any of this company's Controlling Persons tax residents of countries other than Australia**

Yes  No

Did you answer 'Yes' to either of the two questions above?

Yes

**Provide Foreign Controlling Persons details below, then proceed to Section 1C.2(3)**

No

**Proceed to Section 1C.2(3)**

\*A Controlling Person is any individual who directly or indirectly exercises control over the Trust. For a Trust, this includes all 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 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 for the individual as a Trustee).**

### FOREIGN CONTROLLING PERSON 1

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

Role (such as Trustee or Beneficiary, etc.)

### FOREIGN CONTROLLING PERSON 2

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

Role (such as Trustee or Beneficiary, etc.)

# Customer Identification for Trusts and Trustees

## FOREIGN CONTROLLING PERSON 3

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

Role (such as Trustee or Beneficiary, etc.)

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

➤ Proceed to Section 1C.2(3)

## SECTION 1C.2(3): COUNTRY OF TAX RESIDENCY

Is the Trust a tax resident of a country other than Australia?

Yes

➤ Provide Tax Residency details below, then proceed to Section 1D

No

➤ Proceed to Section 1D

## TAX RESIDENCY

Please provide the Trust's country of tax residency and tax identification number (TIN) or equivalent. If the Trust 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.

<b>Reason A</b>	The country of tax residency does not issue TINs to tax residents
<b>Reason B</b>	The individual has not been issued with a TIN
<b>Reason C</b>	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, provide details on a separate sheet and tick this box

## SECTION 1D: TRUST VERIFICATION

Do not send original documents, only certified copies.

### SECTION 1D.1 REGULATED TRUST VERIFICATION

Regulated Trusts (eg. registered managed investment scheme, self-managed superannuation fund or government superannuation fund)

<input checked="" type="checkbox"/>	Select ONE of the following
<input type="checkbox"/>	A copy or relevant extract of the legislation establishing the government superannuation fund sourced from a government website.
<input type="checkbox"/>	Perform a search of the relevant regulator's website (Maple-Brown Abbott to perform for direct customers).

### SECTION 1D.2 UNREGULATED TRUST VERIFICATION

<input checked="" type="checkbox"/>	Provide the following
<input type="checkbox"/>	A certified copy or certified extract of the Trust deed. Extracts of the Trust deed must include the name of the settlor.

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

## SECTION 2: TRUSTEE INFORMATION

### INSTRUCTIONS

#### INDIVIDUAL TRUSTEE(S)

- Complete Section 2A **plus separate customer identification form for ONE of the Trustees.**
- Complete Section 2B **plus separate customer identification form for EACH of the beneficial owners.**

#### AUSTRALIAN CORPORATE TRUSTEE

- Complete Section 2C
- Complete Section 2C.5 **plus separate customer identification form for EACH of the company's beneficial owners.**

# Customer Identification for Trusts and Trustees

## SECTION 2A: INDIVIDUAL TRUSTEE DETAILS

Provide the full name and address of **all** Trustees.

**A separate customer identification for individuals form should also be completed for ONE of the Trustees.**

### INDIVIDUAL TRUSTEE 1

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

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

State

Postcode

Country

### INDIVIDUAL TRUSTEE 2

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

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

State

Postcode

Country

### INDIVIDUAL TRUSTEE 3

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

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

State

Postcode

Country

## INDIVIDUAL TRUSTEE 4

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

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

State

Postcode

Country

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

## SECTION 2B: BENEFICIAL OWNERSHIP

Provide the names of the individuals that directly or indirectly control\* the Trust. This may be the individual(s) identified as the Trustee, however these individuals must be listed again below to confirm that they are the Trust's Beneficial Owners.

\*Includes control by acting as Trustee; or by means of trusts, agreements, arrangements, understandings and practices; or exercising control through the capacity to direct the Trustees; or the ability to appoint or remove the Trustees.

**A separate customer identification for individuals form should be completed for EACH of these individuals (unless already provided for the individual as a Trustee).**

### 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

# Customer Identification for Trusts and Trustees

## SECTION 2B: BENEFICIAL OWNERSHIP (CONTINUED)

### 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.

## SECTION 2C: AUSTRALIAN CORPORATE TRUSTEE

### SECTION 2C.1: GENERAL INFORMATION

Full name as registered by ASIC



Australian Company Number (ACN)

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Registered office address (PO Box **not** acceptable)



State

Postcode

Country	
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Principal Place of Business (if any) (PO Box **not** acceptable)



State

Postcode

Country	
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### SECTION 2C.2: COMPANY TYPE

Select  **ONE** of the following categories.

**Proprietary/Private** (Companies whose name ends with Proprietary Ltd or Pty Ltd; also known as private companies)

**Proceed to Section 2C.3**

**Public** (Companies whose name does **not** include the word Pty or proprietary; generally listed companies)

**Proceed to Section 2C.4**

## SECTION 2C.3: DIRECTORS

### REQUIRED FOR ALL PROPRIETARY/PRIVATE COMPANIES.

Provide the names of all directors.

#### DIRECTOR 1

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

#### DIRECTOR 2

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

#### DIRECTOR 3

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

#### DIRECTOR 4

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

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

# Customer Identification for Trusts and Trustees

## SECTION 2C.4: REGULATORY/LISTING DETAILS

Select  any of the relevant categories if applicable.

**Regulated company** (subject to the supervision of a Commonwealth, State or Territory statutory regulator beyond that provided by ASIC as a company registration body. Examples include Australian Financial Services Licensees (AFSL); Australian Credit Licensees (ACL); or Registrable Superannuation Entity (RSE) Licensees).

Regulator name

  

**Proceed to Section 2D**

**Australian Public Listed company** (companies that are listed on an Australian financial market such as the ASX).

Name of market/exchange

**Proceed to Section 2D**

**Majority-owned subsidiary of an Australian Public Listed company** (companies that are majority owned by an Australian company that is listed on an Australian financial market such as the ASX).

Australian Public Listed company name

Name of market/exchange

**Proceed to Section 2D**

## SECTION 2C.5: BENEFICIAL OWNERSHIP

**DO NOT COMPLETED SECTION 2C.5. IF:**

1. THE TRUSTEE COMPANY IS AN AUSTRALIAN PUBLIC LISTED COMPANY, MAJORITY OWNED BY AN AUSTRALIAN PUBLIC LISTED COMPANY OR REGULATED COMPANY AS PER SECTION 2C.4.; OR
2. THE TRUST IS REGULATED AS PER SECTION 1A.2. (I.E. SELF-MANAGED SUPERANNUATION FUND, REGISTERED MANAGED INVESTMENT SCHEME, GOVERNMENT SUPERANNUATION FUND OR OTHER REGULATED TRUST).

Are there any individuals who ultimately own 25% or more of the company's issued share capital (through direct or indirect shareholdings)?

Yes

**Complete Section 2C.5(1), then proceed to Section 2C.5(2)**

No

**Proceed to Section 2C.5(2)**

### SECTION 2C.5(1): SHAREHOLDER BENEFICIAL OWNERS

Provide the names of **all individuals** who ultimately own 25% or more of the company's issued capital (through direct or indirect shareholdings).

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

#### SHAREHOLDER BENEFICIAL OWNER 1

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

#### SHAREHOLDER BENEFICIAL OWNER 2

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

#### SHAREHOLDER BENEFICIAL OWNER 3

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

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

### SECTION 2C.5(2): OTHER BENEFICIAL OWNERS

**If there are no individuals who meet the requirements of Section 2C.5(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; voting rights of 25% or more; or power of veto. If no such person can be identified then the most senior managing official(s) of the company (such as the managing director or directors who are authorised to sign on the company's behalf).

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

## Customer Identification for Trusts and Trustees

### SECTION 2C.5(2): OTHER BENEFICIAL OWNERS (CONTINUED)

#### OTHER BENEFICIAL OWNER 1

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

Role (such as Managing Director)

#### OTHER BENEFICIAL OWNER 2

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

Role (such as Managing Director)

#### OTHER BENEFICIAL OWNER 3

Title

Mr  Mrs  Miss  Ms  Other

Full given name(s)

Surname

Role (such as Managing Director)

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

### SECTION 2D: CORPORATE TRUSTEE OF AN UNREGULATED TRUST VERIFICATION

**Do not send original documents, only certified copies.**

<input checked="" type="checkbox"/>	<b>Select ONE of the following</b>
<input type="checkbox"/>	Certified copy of the certification of registration issued by ASIC.
<input type="checkbox"/>	Perform a search of the relevant ASIC database (Maple-Brown Abbott to perform for direct customers).

**OR**

**For a corporate trustee which is an Australian listed company or majority owned subsidiary of an Australian listed company, or is a regulated company (ie licensed by an Australian, Commonwealth, State or Territory statutory authority)**

<input checked="" type="checkbox"/>	<b>Select ONE of the following</b>
<input type="checkbox"/>	Public document issued by the relevant company.
<input type="checkbox"/>	Perform a search of the relevant market/exchange (Maple-Brown Abbott to perform for direct customers).
<input type="checkbox"/>	Perform a search of the relevant ASIC database (Maple-Brown Abbott to perform for direct customers).
<input type="checkbox"/>	Perform a search of the licence or other records of the relevant Commonwealth, State or Territory statutory regulator (Maple-Brown Abbott to perform for direct customers).

**Contact us if you are unable to provide any of the required documents.**

### 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"> <li>&gt; 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))</li> <li>&gt; A judge of a court</li> <li>&gt; A magistrate</li> <li>&gt; A chief executive officer of a Commonwealth court</li> <li>&gt; A registrar or deputy registrar of a court</li> <li>&gt; A notary public</li> </ul>
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"> <li>&gt; An agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public</li> <li>&gt; 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</li> </ul>
Diplomatic service	<ul style="list-style-type: none"> <li>&gt; An Australian consular officer</li> <li>&gt; An Australian diplomatic officer (within the meaning of the Consular Fees Act 1985)</li> </ul>
Financial corporations (bank, building society, credit union)	<ul style="list-style-type: none"> <li>&gt; 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)</li> <li>&gt; 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)</li> <li>&gt; 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</li> </ul>