

Peters MacGregor Global Fund

CRS SELF CERTIFICATION – INDIVIDUAL

Why are we asking you to complete this form?

To help protect the integrity of tax systems, governments around the world are introducing a new information gathering and reporting requirement for financial institutions. This is known as the Common Reporting Standard (CRS). The Taxation Administration Act 1953 (Cth) (TAA) imposes the CRS on Reporting Financial Institutions (RFIs).

To comply with the CRS, we need to be certain whether you are accountable to pay income tax in a jurisdiction other than Australia and therefore a foreign tax resident. If you are a foreign tax resident, we may need to give your information to the Australian Tax Office (ATO) to comply with these requirements.

Completing this form will ensure that we hold accurate and up to date information about your tax residency.

If your circumstances change and any of the information provided in this form becomes incorrect, please let us know immediately and provide an updated Self-Certification.

Who should complete the CRS Individual Self-Certification Form?

If you are investing as an individual or sole trader, you should complete this form.

If you are a joint account holder, each individual will need to complete a self-certification form.

If you have already completed a self-certification form under the United States FATCA regime, you will still need to complete the self-certification form as this is a separate regulation.

If you are opening an account as an entity or a controlling person of an entity (ie. company, trust etc.) please request a 'entity tax residency self-certification'.

If you're filling out this form on behalf of the Account Holder, please complete the capacity requirements when signing this form.

As an RFI, we are not allowed to give tax advice. If you need assistance answering specific questions on this form, please contact your tax adviser.

Where to go for further information

You can also find out more about the specific rules imposed by the CRS on the OECD's Automatic Exchange of Information (AEOI) website: www.oecd.org/tax/automatic-exchange/

You can find a list of definitions in the Appendix.



CRS SELF CERTIFICATION – INDIVIDUAL

SECTION 1 – IDENTIFICATION OF INDIVIDUAL ACCOUNT HOLDER

Title	Given Name(s)	Surname
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of Birth (DD/MM/YYYY)	Country of Birth	
<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	

Residential Address

Street Address (PO Box not accepted)

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

Postal Address – leave blank if same as Residential Address

Street Address

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

SECTION 2 – TAX RESIDENCY

Are you a tax resident in any other jurisdiction than Australia?

- No – Proceed to **Section 3**
- Yes – Complete this section

Please complete the following table including all jurisdictions in which the Account Holder is a resident.

A taxpayer identification number (TIN) or functional equivalent should be provided for each country of residence for tax purposes (other than Australia).

A TIN is a combination of numbers or letters assigned to an individual tax payer by their government.

If a TIN is unavailable please provide the appropriate reason **A, B** or **C**:

- Reason A** The country where the Account Holder is resident does not issue a TIN
- Reason B** The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)
- Reason C** No TIN is required. (NB. Only select this reason if the law of this country of tax residency does not require the collection of a TIN.

	Country of Tax Residence	TIN	If no TIN available enter Reason A, B or C
1			
2			
3			

I certify the tax residence countries provided represent all countries in which I am considered a tax resident.

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1	
2	
3	

SECTION 3 – DECLARATION AND SIGNATURE

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my/ the Account Holder’s relationship with Peters MacGregor Capital Management setting out how Peters MacGregor Capital Management may use and share the information supplied by me.

I acknowledge and agree that information contained in this form and information regarding the Account Holder and/or the account(s) set out above may be reported to the tax authorities of the country in which the account is maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

Where required, I agree to provide a waiver to allow this information to be reported to the competent authorities.

I undertake to advise Peters MacGregor Capital Management promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Peters MacGregor Capital Management with a suitably updated Certification within 30 days of such change of circumstances.

I certify that I am the Account Holder (or am authorized to sign for the Account Holder) of all the accounts to which this form relates.

I declare that all statements made on this form/in this declaration are, to the best of my knowledge and belief, current and complete.

Full Name

Date (DD/MM/YYYY)

Signature

Note: if you are not the Account Holder please indicate the capacity in which you are signing the form.

Capacity

Please mail the completed form to Mainstream Fund Services Pty Ltd

Mainstream Fund Services Pty Ltd
GPO Box 4968
Sydney NSW 2001

APPENDIX – INDIVIDUAL

‘Account Holder’

The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

‘Controlling Person’

This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). If the account is maintained for an entity of which the individual is a Controlling Person, then the “entity tax residency self-certification” form should be completed instead of this form.

‘Entity’

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation.

‘Financial Account’

A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

‘Participating Jurisdiction’

A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

‘Reportable Account’

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

‘Reportable Person’

A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction.

‘TIN’ (including “functional equivalent”)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS”), the associated Commentary to the CRS, and domestic guidance. This can be found at the OECD automatic exchange of information portal.

If you have any questions then please contact your tax adviser or domestic tax authority.