**IDENTIFICATION FORM**

**UNREGULATED AUSTRALIAN TRUSTS & FOREIGN TRUSTS**

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| ***GUIDE TO COMPLETING THIS FORM***   * *This form is for all Trusts that are not subject to the oversight of an Australian statutory regulator. Trusts that are subject to the oversight of an Australian statutory regulator, including Self-Managed Superannuation Funds, should complete the AUSTRALIAN REGULATED TRUSTS AND TRUSTEES IDENTIFICATION FORM.* * *Provide details for ALL Trustees and provide a separate Customer ID Form for ONE of the Trustees.* * *Provide details for the Trust’s Beneficial Owners and provide separate INDIVIDUAL ID Forms for each of these Beneficial Owners.* * *Contact Evolution Trustees if you have any queries in relation to the contents of this form.* |

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| **SECTION 1: TRUST IDENTIFICATION** |
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| **1.1 General Information** |

|  |  |
| --- | --- |
| Full name of Trust |  |
|  |  |
| Full business name of the Trustee in respect of the Trust (if any) |  |
|  |  |
| Country where Trust established (if not established in Australia) |  |
|  |  |
| Full Name of Settlor/s\* |  |

**\*** The person/s who settles the initial sum or assets to create the Trust.

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| **Section 1.2: Type of Unregulated Trust** |

**Tick** **** Select one of the following types of Trusts

|  |  |
| --- | --- |
| Family Trust Charitable Trust Testamentary Trust | |
|  |  |
| Other type provide description |  |

Self-managed superannuation funds, registered managed investment schemes, government superannuation funds or other regulated Trust should complete the AUSTRALIAN REGULATED TRUSTS &TRUSTEES IDENTIFICATION FORM, rather than this form.

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| **1.3 Beneficiaries Details** |

Provide the names (1.3.1) and/or class/es (1.3.2) of the Trust’s beneficiaries. Both the names and classes of beneficiaries must be provided (if the Trust has both named and class/es of beneficiaries).

**1.3.1 Named Beneficiaries**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Full given name(s) |  | Surname | |
| 1 |  |  |  | |
|  |  |  |  | |
| 2 |  |  |  | |
|  |  |  |  | |
| 3 |  |  |  | |
|  |  |  |  | |
| 4 |  |  |  | |
| 1.3.2 Class/es of beneficiaries (e.g. unit holders, family members of named person, charitable organisations/causes) | | | |
|  | | | |

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

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| **1.4 Trustee Details** |

Provide the name & residential/business addresses of ALL of the Trustees below.

**Complete a separate Customer ID Form for ONE of these Trustees\*.**

|  |  |  |
| --- | --- | --- |
| **Trustee 1** | **Trustee 2** | **Trustee 3** |
| Full given name(s) / Company Name   |  | | --- | |  |   Surname   |  | | --- | |  |   Residential/ Business Address  (PO Box is NOT acceptable)   |  | | --- | |  |  |  |  |  | | --- | --- | --- | | Suburb |  | State | |  |  |  | | Country |  | Postcode | |  |  |  | | Full given name(s) / Company Name   |  | | --- | |  |   Surname   |  | | --- | |  |   Residential/ Business Address  (PO Box is NOT acceptable)   |  | | --- | |  |  |  |  |  | | --- | --- | --- | | Suburb |  | State | |  |  |  | | Country |  | Postcode | |  |  |  | | Full given name(s) / Company Name   |  | | --- | |  |   Surname   |  | | --- | |  |   Residential/ Business Address  (PO Box is NOT acceptable)   |  | | --- | |  |  |  |  |  | | --- | --- | --- | | Suburb |  | State | |  |  |  | | Country |  | Postcode | |  |  |  | |

*If there are more Trustees, provide their details on a separate sheet and tick this box* .

\*A Customer ID form should be completed for ONE of the Trustees based on the nature of this Trustee. For example, an INDIVIDUAL ID FORM should be completed for a Trustee who is an individual or an AUSTRALIAN COMPANY ID FORM for a Trustee that is an Australian Company**.**

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| **1.5 Beneficial Ownership** | | | | | | | |
| Provide the names of the individuals that directly or indirectly control\* the Trust. If this is confirmed to be the individual identified as the Trustee above, they 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.  **Complete separate individual customer ID Forms for each of these individuals (unless an individual Customer ID Form has already been provided for this individual as a Trustee or the Beneficial Owner of a Trustee that is an entity).** | | | | | | | |
|  | Full given name(s) Surname | | |  | | Role (such as Managing Director) | |
| 1 |  |  |  | |  | |  | |
|  |  |  |  | |  | |  | |
| 2 |  |  |  | |  | |  | |
|  |  |  |  | |  | |  | |
| 3 |  |  |  | |  | |  | |

***Please Note: Beneficial Owner/s must be listed above and individual ID Forms completed for all Beneficial Owners.***

If there are more Beneficial Owners, provide details on a separate sheet and tick this box .

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| **SECTION 2: TAX INFORMATION** | | | | |
| Collection of tax status in accordance with United States AUSTRALIAN Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS). | | | | |
| **2.1 Tax Status** | | | | |
| **Tick**  **one of the Tax Status boxes below** (if the Trust is a Financial Institution, please provide all the requested information below) | | | | |
|  | **A 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 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 | | | |
|  | US Financial Institution | | | |
|  | Other (describe the Trust’s FATCA status in the box provided) |  | | |
|  | If the Trust is a Financial Institution, please proceed to section 3 to complete the form. | | | |
|  | **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 2.2 (Foreign Controlling Persons). If No, Please go to section 3 to complete the form.  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, please proceed to section 3 to complete the form. | | | |
|  | **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).)  If the Trust is a Foreign (non-Australian) Charity or an Active NFE, please proceed to section 2.3 (Country of Tax Residency). | | | |
|  | **Other** (Trusts that are not previously listed – Passive Non-Financial Entities))  Please proceed to section 2.2 (Foreign Controlling Persons). | | | |

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| **2.2 Foreign Controlling Persons (Individuals)** | | | | | | | |
| Does this Entity have any Beneficial Owners who are 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 | | | | | | | |
| *\* A Controlling Person is any individual who directly or indirectly exercises control over the Trust. For a Trust, this includes all Trustees, Settlors, 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.  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). | | | | | | | |
|  | Full given name(s) Surname | | |  | | Role (such as Trustee or Beneficiary, etc. refer \* below) | |
| 1 |  |  |  | |  | |  | |
|  |  |  |  | |  | |  | |
| 2 |  |  |  | |  | |  | |
|  |  |  |  | |  | |  | |
| 3 |  |  |  | |  | |  | |

If there are more Beneficial Owners, provide details on a separate sheet and tick this box

Proceed to section 2.3.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2.3 Country of Tax Residency** | | | | | | | |
| Is the Entity 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, 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 Trust has not been issued with a TIN

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

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| **SECTION 3: UNREGULATED TRUST IDENTIFICATION INFORMATION** |
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| * *Information to be verified: Full name of the Trust and Settlor/s name* |

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| **Tick ** | **Documentation options** (select one of the following options) |
|  | An original or certified copy of the Trust Deed or if not reasonably available an original or certified extract of the Trust Deed \*.  Extracts of Trust Deeds must include the name of the Trust, Trustees, Beneficiaries, Settlor/s and Appointers (where applicable). |

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

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| ***IMPORTANT NOTE:***   ***Ensure that a customer ID Form has been provided for ONE of the Trustees as per 1.4***   ***Ensure that individual customer ID Forms have been provided for all the Trust’s Beneficial Owners as per 1.5***   ***Attach a legible certified copy of the documentation used to identify the Trust (and any required translation)*** |

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| **SECTION 4: SIGNING AND CONFIRMATION** |

By completing and signing this form I declare or acknowledge that:

* All the information contained in this form and information regarding the account(s) may be provided to the Australian Taxation Office and they may exchange this information with the country or countries that the Account Holder or related persons is resident for tax purposes.
* All the statements made on this form are to the best of my knowledge and belief correct and complete.
* I undertake to advise the recipient of this form promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide a suitably updated Identification Form within 30 days of such changes in circumstances.
* I am authorised to sign for the Account Holder in respect to all the account(s) to which this form relates.

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| --- | --- | --- | --- |
| Name |  | Email |  |
|  |  |  |  |
| Position |  | Phone No. |  |
|  |  |  |  |
| Signature |  | Date completed |  |