

# Foreign tax status declaration entities

Account /Policy number

You can also arrange for your financial adviser to confirm your foreign tax status. If so, your financial adviser can also complete the appropriate FSC form.

We respect your privacy and handle your information in accordance with our Privacy Policy. The Insignia Financial Group's Privacy Policy is available on [mlc.com.au/privacy](https://mlc.com.au/privacy)

## 1. What you should know before completing this form

This form has to be completed to confirm the foreign tax status of your account for Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) purposes. An entity can be a company, trust, partnership, association, registered co-operative or a government body.

We're required to report information about your account to the Australian Taxation Office (ATO) who in turn will report this to the relevant tax authority where:

- you're a Non Financial Entity that is a tax resident of a country other than Australia
- you're a Passive Non Financial Entity and have controlling persons that are tax residents of countries other than Australia, or
- you're a financial institution without a Global Intermediary Identification Number (GIIN) or valid exemption status.

## 2. Entity details

Full name

ACN or other registration number

Registered address or principal place of business (PO Box is **not** acceptable)

Unit number

Street number

Street name

Suburb

State

Postcode

Country

MLC Investments Limited  
ABN 30 002 641 661  
AFSL 230705

MLC Investments Limited are part of the Insignia Financial Group of Companies, comprising Insignia Financial Ltd ABN 49 100 103 722 and its related bodies corporate (Insignia Financial Group).

### 3. Tax Information

#### 1 Tax Status

Tick ✓ **one of the Tax Status boxes below** (if the entity 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 entity's Global Intermediary Identification Number (GIIN), if applicable

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

☐ Non-participating Financial Institution

☐ US Financial Institution

☐ Other (describe the 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

☐

No

If Yes, proceed to **2 Foreign Controlling Persons**. If No, please go to **Section 4** 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>.

☐ **A Public Listed Company, Majority Owned Subsidiary of a Public Listed Company, Governmental Entity, International Organisation, Central Bank, an Australian Registered Charity or Deceased Estate**

If the entity type is listed above, please proceed to **Section 4** 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, interest 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 entity is a Foreign Charity or an Active NFE, please proceed to **3 Country of Tax Residency**.

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

Please proceed to **2 Foreign Controlling Persons**.

#### 2 Foreign Controlling Persons (Individuals)

Does the entity have any Controlling Persons\* who are tax residents of countries other than Australia?

☐

Yes

☐

No

\*A Controlling Person is any individual who directly or indirectly exercises control over the entity. For a company, this includes any beneficial owners controlling more than 25% of the shares in the company. For a Trust, this includes Trustees, Settlers or Beneficiaries. For a partnership this includes any partners.

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.

### 3. Tax Information continued

If Yes, please provide the details of these individuals below and complete a separate Individual Identification Form for each Controlling Person (unless already provided as Beneficial Owner).

Full given name(s)	Surname	Role (such as Director or Senior Managing Official)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

☐ If there are more Controlling Persons, provide details on a separate sheet and tick this box.

Proceed to **3 Country of Tax Residency**

#### 3 Country of Tax Residency

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

If Yes, please provide the entities' 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 4** 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
<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Country	TIN	If no TIN, list reason A, B or C
<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Country	TIN	If no TIN, list reason A, B or C
<input type="text"/>	<input type="text"/>	<input type="text"/>

☐ 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

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## 4. Declaration

You or your financial adviser can complete this section.

By completing and signing this declaration, I certify that the information I have provided is true and correct.

### To be completed by an authorised representative of the Entity, such as a Director or Trustee

Name of representative

Capacity (company director, trustee, etc.)

Signature

	Date (DD/MM/YY)					
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

OR

### Financial adviser

I certify that an authorised representative of the entity has verbally or in writing confirmed to me the truth of the information provided and I have no reason to doubt its reasonableness.

Name of financial adviser

Adviser number (include Division number if relevant)

Name of firm (licensee)

Contact telephone (business hours)

Email

Signature

	Date (DD/MM/YY)					
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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## 5. Send us your form

Please mail or fax your completed, signed and dated form together with any other documents requested, to:

PO Box 200  
North Sydney NSW 2059  
Fax: (02) 9964 3334

If you have any questions, please speak with your financial adviser, call us on **132 652** within Australia or on **+61 3 8634 4721** if calling from outside Australia, Monday to Friday between 8 am and 6 pm (AEST/AEDT) or visit **mlc.com.au**