

Automatic Information Exchange Agreements – Self-Certification Individuals

May 2018 v1

Australia has entered into tax information exchange agreements or has tax information exchange obligations under bilateral tax agreements with more than 50 countries. The aim of these agreements and obligations is to reduce global tax evasion. The tax information that Australia is required to share is set out in various regimes, including the Foreign Account Tax Compliance Act (“FATCA”) and the Common Reporting Standard (“CRS”). The regimes require Financial Institutions (“FIs”) such as Pershing Securities Australia Pty Ltd and Pershing Australia Nominees Pty Ltd (together “Pershing”) to collect and report on an annual basis certain Account Holder information where the Account Holder is resident for tax purposes in a country other than Australia. The ATO then shares the specified Account Holder information with the tax authority of the country(ies) in which the account holder is resident for tax purposes in line with the tax information exchange obligations of Australia.

All Pershing clients are required to complete and return this form immediately. Failure to do so could result in the reporting of account holder information, account balances and all income and proceeds paid or credited to the account to the tax authority of the Pershing Legal Entity with whom you are contracted for onward exchange of information with the tax authority(ies) of the country(ies) indicated on the account holder’s records with Pershing.

There may also be contractual conditions in place to terminate your agreement with Pershing should you fail to provide valid certifications. Pershing as the recipient of this form is under no obligation to accept a form if we have either reason to know, believe or have actual knowledge that the information provided in the form is invalid or incorrect.

It is the responsibility of the party completing and signing the form to ensure that the information provided is complete and valid and to notify Pershing of any change in circumstances that causes any certification on this form to become incorrect or unreliable. If such a change occurs you are required to provide a suitably updated form within 30 days of such change.

Please note:

- **Please use this form only if you are an Individual Account Holder or Sole Trader.**
- **If you are not the Account Holder** but are completing the form on the Account Holder’s behalf then you should indicate the capacity in which you have signed in **Part 6**.
- **Do not use this form if the Account Holder is not an Individual.** Instead you should complete and provide the “Entity Tax Residency Self-Certification”¹.
- **If you are a “Specified US Person”** under US Internal Revenue Service (“IRS”) regulations you should also complete and provide an IRS Form W-9².
- **If there is any change in circumstances that causes any certification on this form to become incorrect or unreliable**, you are required to provide Pershing with a new updated self-certification form within 30 days of such change in circumstances.

¹ Please contact your Broker to obtain this Form.

² IRS Form W-9 can be accessed at <https://www.irs.gov/pub/irs-pdf/fw9.pdf>

Part 1 – Identification of Individual Account Holder(s) *(For joint or multiple Account Holders, use a separate sheet for each.)*

A. Name of Account Holder:

Family Name or Surname(s): _____

Title: _____

First or Given Name: _____

Middle Name(s): _____

B. Current Residence Address:

Line 1 *(e.g. House/Apt/Suite Name, Number, Street)* _____

Line 2 *(e.g. Town/City/Province/State)* _____

Country: _____

Postal Code: _____

Mailing Address: **(Please complete only if different to the address shown in Section B)**

Line 1 *(e.g. House/Apt/Suite Name, Number, Street)* _____

Line 2 *(e.g. Town/City/Province/State)* _____

Country: _____

Postal Code: _____

C. Date of Birth

Part 2 – Country of Residence for Tax Purposes³

Country of residence for tax purposes of the Account Holder: _____

Note: If the Account Holder is tax resident in more than one country, please complete “Part 5 – Additional Countries of Residence for Tax Purposes” (if applicable).

Part 3 – Taxpayer Identification Number⁴

A. Taxpayer Identification Number (“TIN”) in the country of residence for tax purposes (If no TIN provided, please tick either B, C or D below): _____

³ The link below provides an overview of the tax residency rules applicable in jurisdictions that are committed to automatically exchanging information under the CRS.

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>

⁴ 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. The link below provides an overview of domestic rules in certain jurisdictions governing the issuance, structure, use and validity of TINs or their functional equivalents.

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

- B.** The authorities of the country of residence do not require the TIN to be disclosed (tick box if relevant)
- C.** The country of residence for tax purposes does not issue TINs to its residents (*tick box if relevant*)
- D.** I am otherwise unable to obtain a TIN (*tick box if relevant*)

Please explain why you are unable to obtain a TIN if Box D above is ticked.

Part 4 – Confirmation of Sole Residency for Tax Purposes

I, the person identified in Part 1, or if applicable the authorised representative of the person identified in Part 1, certify that for the purposes of taxation the Account Holder is not tax resident in any other country other than the country indicated in **Part 2** above.

*(If ticking this statement in **Part 4** please proceed to **Part 6**, otherwise please proceed to **Part 5** of this form.)*

Part 5 – Additional Countries of Residence for Tax Purposes (if applicable)

For the purposes of taxation, I certify that in addition to the country set out in **Part 2** I/the Account Holder is tax resident in the following countries and my/the Account Holder’s TIN in each additional country is set out below or I have ticked the box to indicate that a TIN is unavailable: **(use a separate sheet if tax resident in more than two additional countries)**

Country: _____ TIN: _____ or TIN Unavailable:

Country: _____ TIN: _____ or TIN Unavailable:

Please explain why you are unable to obtain a TIN if “TIN Unavailable” box is ticked

Part 6 – Certification and Signature

I, the person identified in Part 1, or if applicable the authorised representative of the person identified in Part 1, understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder’s relationship with Pershing setting out how Pershing may use and share the information supplied to Pershing, and will be subject to the provisions of the Privacy Notice as set out in Appendix 1.

I acknowledge that the information contained in this form and information regarding my account(s) may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which I may be tax resident where those countries have entered into Agreements to exchange Financial Account information.

I undertake to notify the recipient of any change in circumstances that causes any certification on this form to become incorrect and to provide a suitably updated form within 30 days of such change.



A BNY MELLON COMPANY

I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

Place: _____

Date: _____

Name: _____

Title: _____

Signature: _____

Note: If you are not the Account Holder please indicate the capacity in which you are signing this form. If signing under power of attorney, please attach a certified copy of the power of attorney.

Capacity: _____