

Foreign Account Tax Compliance Act (FATCA) & Common Reporting Standard (CRS) Self-Certification - Entity

Please complete this form only if you are an entity account holder. If the account holder is an individual, please complete the individual form.

Australian financial institutions (such as Great Southern Bank) are required under the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) to report on accounts held by their foreign account holders. To accurately report to the ATO, Great Southern Bank requires information regarding your tax residency and tax identification number.

If you require assistance in completing this form, please call our contact centre on **133 282** or visit our website at www.greatsouthernbank.com.au

1 ENTITY DETAILS

Entity name		Country of incorporation/organisation	
Registered address/principal place of business (do not provide a PO Box or in-care-of address)			City
State	Country	Post code	
Postal address (if different)			City
State	Country	Post code	

2 TAX RESIDENCYⁱ (see note 1 below) – answer both questions

Is the entity an Australian resident for tax purposes?	No	Yes
Is the entity a resident for tax purposes in any other country?	No	Yes – complete the table below.

If the entity is a tax resident of a jurisdiction(s) other than Australia, please include its tax identification number (TIN) for all jurisdictions of which it is a tax resident. If it is tax resident in more than three jurisdictions, please use a separate sheet.

If a TIN is not provided, please provide a reason from the following options:

- **A:** The country/jurisdiction does not issue TINs
- **B:** I do not have a TIN for this country
- **C:** The country/jurisdiction does not require me to disclose my TIN. (**Note.** Only select this reason if the domestic law of the jurisdiction does not require the disclosure of the TIN issued by the jurisdiction.)

	Country of tax residence	TIN ⁱⁱ (see note 2 below)	Reason A, B or C if no TIN
1			
2			
3			

Please explain why you are unable to obtain a TIN if reason B is provided:

1	
2	
3	

3.1 Please select the status applicable:

Australian regulated superannuation fund (including self-managed superannuation fund)
 Financial Institution (Depository Institution, Custodial Institution, Investment Entity, Specified Insurance Company)

Provide the entity's Global Intermediary Identification Number (GIIN)	GIIN:
If the entity is a Financial Institution but does not have a GIIN, please specify its FATCA Status:	Trustee-documented Trust or Sponsored Investment Entity. Please provide the Trustee/Sponsor name and GIIN. Trustee/Sponsor Name: Trustee/Sponsor GIIN: US Financial Institution Other (e.g. Non-Reporting FI/Deemed Compliant FFI other than a Trustee Documented Trust or Sponsored Investment Entity) – please specify:
Is the entity an Investment Entity that is resident in a Non-Participating Jurisdiction for CRS purposes and managed by another Financial Institution?	Yes - Please provide details of the controlling persons at 4 below No

- Active NFE - Less than 50% of the entity's gross income from the preceding calendar year is passive income and less than 50% of its assets during the preceding calendar year are assets held for the production of passive income.
- Active NFE - Corporation whose stock is regularly traded on an approved stock exchange or a related entity of a regularly traded corporation – Name of listed entity and name of exchange:
- Active NFE - Governmental Entity, International Organisation or Central Bank
- Active NFE - Australian Registered Charity
- Active NFE - Other: Please specify
- Excluded account - Deceased estate
- Other - Passive NFE: Please provide details of the controlling persons at 4 below.

3.2 The questions below are only applicable to US entities:

If the entity is a US person, its US Taxpayer Identification Number (TIN) must be provided	TIN:
Is the entity exempt from FATCA Reporting because it is not a Specified US Person ⁱⁱⁱ ? (see note 5 below)	Yes No
If Yes, please explain why it is not a Specified US Person	

4 CONTROLLING PERSONS

Please complete the below section if the entity is either:

- An Investment Entity that is resident in a Non-Participating Jurisdiction for CRS purposes (and managed by another Financial Institution); or
- A Passive NFE.

4.1 Are any controlling persons of the entity a tax resident of any country other than Australia?

- Interposed entities need to be traced through to natural persons.
- For corporations, the controlling persons include any beneficial owners who ultimately own 25% or more of the shares in the company. If there are no controlling persons by ownership, a senior managing official of the entity,
- For trusts, the controlling persons includes the trustee(s), protector, beneficiary(ies) and settlor.
- For other types of legal arrangement, the controlling persons are natural persons in equivalent or similar positions.

Yes: please provide details of the controlling persons below.

No

If a TIN for a controlling person is not provided, please provide a reason from the following options:

- **A:** The country/jurisdiction does not issue TINs
- **B:** The individual does not have a TIN for this country
- **C:** The country/jurisdiction does not require the entity to disclose its TIN. (**Note.** Only select this reason if the domestic law of the jurisdiction does not require the disclosure of the TIN issued by the jurisdiction.)

	Name	Date of Birth	Residential Address	Country of tax residence	TIN or equivalent	Reason A, B or C if no TIN
1						
2						
3						

Please explain why the controlling person is unable to obtain a TIN if reason B is provided:

1	
2	
3	

5 DECLARATION

I undertake to notify Great Southern Bank within 30 days of any change in circumstances which affect my tax residency status and cause the information provided in this application to become incomplete and incorrect.

I declare the information above to be true and correct.

I am authorised to provide the above information on behalf of the entity and each controlling person. Where I am not authorised to provide information on behalf of a controlling person, the controlling person has completed an individual self-certification form and I have attached to this form.

I acknowledge that the information contained in this form and other information regarding accounts held by the entity may be provided to the Australian Taxation Office and exchanged with tax authorities of other jurisdiction(s) of which the entity and/or controlling persons are tax resident pursuant to intergovernmental agreements to exchange financial account information.

You should seek independent advice if you are not sure of your tax residency. Great Southern Bank cannot provide tax advice to customers.

Name of authorised person

Date

Capacity

Signature

Once you have completed this form:



Send it via secure message
in Online Banking



Drop it into a branch



Mail it to:
Great Southern Bank
GPO BOX 100, Brisbane QLD 4001

We're here to help

If you need assistance completing this form, call us on **133 282** or drop into your local branch.

ⁱThe 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>

ⁱⁱThe TIN is a number assigned by a government to an individual or business for identification and record keeping purposes. For example, a tax file number in Australia or a Social Security Number in the U.S. For CRS, this includes the functional equivalent in the absence of a TIN. 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>

ⁱⁱⁱA Specified US Person means a US Person other than:

1. A corporation whose stock is regularly traded in one or more established securities markets;
2. Any corporation that is a member of the same expanded affiliated group (as defined in section 1471(e)(2) of the US Internal Revenue Code) as a corporation described in (1) above;
3. The United States or any wholly owned agency or instrumentality thereof;
4. Any State or Territory of the United States, or any political subdivision or wholly owned agency/instrumentality of the foregoing;
5. Any organisation exempt from taxation under s501(a) of the US Internal Revenue Code or an individual retirement plan as defined in s7701(a)(37) of the US Internal Revenue Code;
6. Any bank as defined in section 581 of the US Internal Revenue Code;
7. Any real estate investment trust as defined in section 856 of the US Internal Revenue Code;
8. Any regulated investment company as defined in s851 of the US Internal Revenue Code or any entity registered with the US Securities and Exchange Commission under the Investment Company Act of 1940;
9. Any common trust fund as defined in s584(a) of the US Internal Revenue Code;
10. Any trust that is exempt from tax under s664(c) of the US Internal Revenue Code or that is described in s4947(a)(1) of the US Internal Revenue Code;
11. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards and options) that is registered as such under the laws of the United States or any State;
12. A broker as defined in s6045(c) of the Internal Revenue Code;
13. Any tax-exempt trust under a plan that is described in s403(b) or s457(g) of the US Internal Revenue Code.