

# Foreign Tax Details Form

Account Name Customer/Portfolio Number 

Sandhurst Trustees Limited (Sandhurst) is required to collect information in compliance with OECD Common Reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA) which have been incorporated into Australian law through the Tax Administration Act.

For definitions of Foreign Tax terminology, please refer to the Foreign Tax Glossary which is available with this form.

This form is required to be completed for tax purposes when a new or existing customer applies for a reportable account and declares as a foreign tax resident, or when the bank requires an existing customer to certify their foreign tax status.

It is to be completed by the applicant and/or Account Holder and returned to a Sandhurst representative.

## Part A - Individual for CRS and FATCA

### Section 1 - Customer Information

If there are more than two applicants please complete additional forms.

#### Applicant 1

Full Legal Name(s)

#### Applicant 2

Full Legal Name(s)

### Section 2 - Tax Residency

#### Applicant 1

Please list below all countries/territories in which you are tax resident. Where the tax jurisdiction issues a Tax Identification Number (TIN) or functional equivalent, please provide information in boxes below.

Country/Jurisdiction of Tax Residence

Tax Identification Number or Equivalent

If no TIN has been supplied, tick this box if it is because the country of tax residence does not issue TINs to its residents OR if there is another reason why a TIN is not available please state that reason.

 

#### Applicant 2

Please list below all countries/territories in which you are tax resident. Where the tax jurisdiction issues a Tax Identification Number (TIN) or functional equivalent, please provide information in boxes below.

Country/Jurisdiction of Tax Residence

Tax Identification Number or Equivalent

If no TIN has been supplied, tick this box if it is because the country of tax residence does not issue TINs to its residents OR if there is another reason why a TIN is not available please state that reason.

When Sections 1 and 2 are completed, proceed to Part D - Declaration and Signature

**Part B - Entities**

**Entity/Organisation Details**

Legal name of Entity

Nature of Business

**Tax Residency for Common Reporting Standard (CRS)**

Please select the appropriate category which is applicable to the Entity Type:

- Financial Institution - Investment Entity
  - i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (if ticking this box you must complete the Controlling Person section Part C)
  - ii. Other Investment Entity
- Financial Institution - Depository Institution, Custodial Institution or Specified Insurance Company

If you have ticked above, please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes

Global Intermediary Identification Number (GIIN):

- Active NFE - the stock is regularly traded on an established securities market or a corporation which is a related entity of such a corporation

Please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity is a Related Entity of:

- Active NFE - a Government Entity or Central Bank
- Active NFE - an International Organisation
- Active NFE, other than the above Active NFE categories (for example a non-profit NFE)
- Passive NFE

(If ticking this box you must complete the Controlling Person section Part C)

Please provide the TIN for the Entity

Tax Identification Number or Equivalent:

If no TIN has been supplied, tick this box if it is because the country of tax residence does not issue TINs to its residents OR if there is another reason why a TIN is not available please state that reason.

## Tax Residency for Foreign Account Tax Compliance Act (FATCA)

### Company

Please select the appropriate category applicable to the entity type:

- Financial Institution  
*A Custodial or Depository institution, an investment entity or a specified insurance company for FATCA purposes*
- Provide either the Company's:  
Global Intermediary Identification Number (GIIN)
- OR**  
FATCA Status
- United States Company  
*A Company created in the US, established under the laws of the US or a US Taxpayer*
- Provide the Company's US Taxpayer Identification Number (TIN)
- Australian Proprietary Company  
*A Company created in Australia that is subject to Australian law and where any of the beneficial owners are US citizens or residents of the US for tax purposes*
- FATCA Status:  Active NFFE  Passive NFFE  
*If Passive NFFE, complete section Part C - Personal details for each controlling person that is a US Citizen or resident of the US for Tax purposes.*
- Australian Public Company  
No further information required

### Trust

Please select the appropriate category applicable to the entity type:

- Financial Institution or Trust with a Trustee that is a Financial Institution  
*A Trust that is primarily established for Custodial or Investment purposes or a Trust that has a Trustee that is a Financial Institution in its own right.*
- Provide either the Trust or Trustees:  
Global Intermediary Identification Number (GIIN)
- OR**  
FATCA Status
- United States Trust  
*A Trust created in the US, established under the laws of the US or a US Taxpayer*
- Provide the Trust's US Taxpayer Identification Number (TIN)
- Other  
*Trusts that are not US Trusts, Financial Institutions or do not have Financial Institution Trustees*
- FATCA Status:  Active NFFE  Passive NFFE  
*If Passive NFFE, complete section Part C - Personal details for each controlling person that is a US Citizen or resident of the US for Tax purposes.*
- Regulated, Charitable or Testamentary Trusts  
No further information required

### Partnership

Please select the appropriate category applicable to the entity type:

- Financial Institution  
*A Custodial or Depository institution, an investment entity or a specified insurance company for FATCA Purposes*
- Provide either the Partnership's:  
Global Intermediary Identification Number (GIIN)
- OR**  
FATCA Status
- United States Partnership  
*A partnership created in the US, established under the laws of the US or a US Taxpayer*
- Provide the Partnership's US Taxpayer Identification Number (TIN)
- Other  
*Partnerships that are not US Partnerships or Financial Institutions and where any of the partners are US Citizens or Residents of the US for tax purposes*
- Complete section Part C - Personal details for each controlling person that is a US Citizen or resident of the US for Tax purposes*

**Part C - Controlling Persons of Passive NFFEs/NFEs**

Please include the tax residencies and other details of all Controlling Persons (using a separate sheet if required). If a Controlling Person has more than one tax residency please list them on separate lines:

**First controlling person**

Full Legal Name  Residential Address (PO Box is not acceptable)

Country of tax Residency  TIN  City/town of birth

Date of Birth  /  /  Country of birth  Controlling person type (Select one from 'a' to 'f' below)

If a country of tax residency does not issue TINs or you are otherwise unable to obtain a TIN please state the reason below:

**Second controlling person**

Full Legal Name  Residential Address (PO Box is not acceptable)

Country of tax Residency  TIN  City/town of birth

Date of Birth  /  /  Country of birth  Controlling person type (Select one from 'a' to 'f' below)

If a country of tax residency does not issue TINs or you are otherwise unable to obtain a TIN please state the reason below:

**Third controlling person**

Full Legal Name  Residential Address (PO Box is not acceptable)

Country of tax Residency  TIN  City/town of birth

Date of Birth  /  /  Country of birth  Controlling person type (Select one from 'a' to 'f' below)

If a country of tax residency does not issue TINs or you are otherwise unable to obtain a TIN please state the reason below:

**Fourth controlling person**

Full Legal Name  Residential Address (PO Box is not acceptable)

Country of tax Residency  TIN  City/town of birth

Date of Birth  /  /  Country of birth  Controlling person type (Select one from 'a' to 'f' below)

If a country of tax residency does not issue TINs or you are otherwise unable to obtain a TIN please state the reason below:

## Part C - Controlling Persons of Passive NFFEs/NFEs (cont.)

### Controlling Person Types

- a. Controlling Person of a entity - control by ownership
- b. Controlling Person of a entity - control by other means
- c. Controlling Person of a entity - senior managing official
- d. Controlling Person of a trust - settlor\*
- e. Controlling Person of a trust - trustee
- f. Controlling Person of a trust - beneficiary/class (es) of beneficiaries

*\*If any of the following apply to a Controlling Person who is a Settlor of a Trust:*

*The settlor is deceased*

*The settlor's identity is unknown*

*The settlor has no ongoing connection to the trust other than the initial creation of the trust and their foreign tax residency is unknown.*

*There is no known settlor (e.g. bare or informal trust)*

*Then please tick this box:  No further information required*

When Part C is completed, proceed to Part D.

## Part D - Declaration and Signature

I/we understand that the information supplied by me/us is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Sandhurst setting out how Sandhurst may use and share the information supplied by me/us.

I/we acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I/we certify that I/we am the Account Holder (or am authorised to sign for the Account Holder) of all the account(s) to which this form relates.

**I/we declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**

I/we undertake to advise Sandhurst promptly of any change in circumstances which affects the tax residency status of the individual identified in Part A of this form or causes the information contained herein to become incorrect or incomplete, and to provide Sandhurst with a suitably updated self-certification and Declaration promptly of such change in circumstances.

Signature:

Print name:

Date:

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

Capacity: