

Vanguard®

Tax Residency Self Certification Form | 1 May 2018

## CRS and FATCA

This form is issued by Vanguard Investments Australia Ltd ABN 72 072 881 086, AFSL 227263 (Vanguard).

### This form is intended for

Investor type	Complete sections
<b>TRUSTS</b> (including family trusts, discretionary trusts, testamentary trusts or foundations)	All sections
• <b>Individual Trustees</b>	Sections 1,2,4 and 5
• <b>Corporate Trustees</b>	Sections 1,3,4 and 5

Where the Account Holder is a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing a "Controlling Person tax residency self-certification form" for each Controlling Person. This information should be provided by all Passive NFEs and Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

#### Controlling persons may be:

- Appointer
- Settlor
- Individual trustee
- Beneficiary of the trust
- Senior managing official of a corporate trustee
- Beneficial owner of a corporate trustee with 25% or more of the issued shares in the company

### Need help?

If you need any help completing this form or would like any further information please call Client Services on 1300 655 101, 8:00am to 6:00pm, Monday to Friday (Melbourne time).

# Trusts tax residency self-certification form

## Why are we asking you to complete this form?

Australia has enacted laws committing to global standards on the automatic exchange of financial account information with other countries who have implemented similar legislation and is referred to as the Common Reporting Standard (CRS). Additionally Australia has entered into a legal arrangement with the Government of the United States of America for reciprocal exchange of taxpayer information under Foreign Account Tax Compliance Act (FATCA).

Under CRS and FATCA, Vanguard Investments Australia Ltd (VIA) must collect certain information about an account holder's tax residence. If you are a tax resident in a country outside of Australia, VIA may be required to provide the Australian Taxation Office (ATO) with information in respect of your financial accounts held with us.

## Who must complete this form?

Please fill in this form where you need to self-certify on behalf of an **unregulated trust**. This form is NOT for sole traders, individuals, companies or partnerships.

Other persons who may be required to complete this form (on behalf of the VIA client)

- As a holder of a power of attorney (PoA) you may complete the form
- Under a margin lending arrangement.

**Please note that we will request information about your capacity to sign on behalf of the client at the Declarations and Signature section of this form.**

**!** If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form. For more information on tax residency, please consult your tax adviser.

Where the Account Holder is a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing a "Controlling Person tax residency self-certification form" for each Controlling Person. This information should be provided by all Passive NFEs and Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

## What happens if we do not receive a completed form?

If we do not receive a valid self-certification from you, or your authorised signatory, we may be required to treat you as a tax resident of another country and provide information about your account to the ATO who may in turn share information with foreign tax authorities.

## Additional information

Vanguard is unable to provide tax advice in relation to your tax residency and strongly encourages investors to seek the advice of an experienced tax adviser to assist you in answering specific questions on this form.

For additional guidance on how to determine your tax status, visit the Australian Taxation Office (ATO) website.

Further information about the terms used in this form can be found on the Vanguard website at <https://www.vanguardinvestments.com.au/retail/ret/invest-with-us/fatca.jsp##fatca>

# 1 Unregulated Trust Information

**Important:** Please ensure that you include identification documents if the information you have provided below amends information you have provided previously. You may refer to the VIA certification guide for our certification requirements.  
<https://www.vanguardinvestments.com.au/retail/ret/invest-with-us/offer-documents.jsp>

## 1.1 Client information

Vanguard investor number V

## 1.2 Type of trust

Family trust     
  Discretionary trust     
  Testamentary trust     
  Foundation  
 Other, please specify →

## 1.3 Was this trust formed/incorporated in Australia?

Yes     
  No

## 1.4a Full registered address

Unit and/or street number   
 Street name   
 Suburb   
 State  Postcode   
 Country   
 Foreign registration number

## 1.4b Postal address if different to above

Unit and/or street number   
 Street name   
 Suburb   
 State  Postcode   
 Country

## 1.5 Trust contact details

Home phone (  )    
 Mobile phone     
 Business phone (  )

## 1.6 Full legal name of trust (NOT the trustee)

ABN/ARBN/ACN

## 1.7 a) details of the Beneficiaries of the Trust / Controlling persons

Please provide the full name and date of birth for each Beneficiary/Controlling Person of the trust. Please attach a separate page if you require more space.

Name   
 Date of birth    (DD-MM-YYYY)

Name   
 Date of birth    (DD-MM-YYYY)





### 3 Corporate trustee (Complete this section if the trust has a company acting as trustee) (Continued)

**Important:** Please complete ALL sections.

3.4 Is the **corporate trustee** a public listed company, a majority owned subsidiary of a public listed company or licensed and subject to federal, state or territory government regulatory oversight?

Yes → Please proceed to **section 4**.  No → Please provide the following information at **both a) and b)** below:

a) If a proprietary/private company – please provide the full name and date of birth of each director. Please attach a separate page if you require more space.

Director 1 Name   
Date of birth    (DD-MM-YYYY)

Director 2 Name   
Date of birth    (DD-MM-YYYY)

Director 3 Name   
Date of birth    (DD-MM-YYYY)

Director 4 Name   
Date of birth    (DD-MM-YYYY)

b) Please provide the following details for all beneficial (**controlling**) persons of the company. Indicate whether they own 25% or more of the issued shares in the company either directly or indirectly (**control – beneficial owner**), or have the ability to vote 25% or more of the shares in the company (**control – other means**), or exercise control over the daily activities of the company such as Senior Managing Official (**control – senior managing official**). Please attach a separate page if you require more space.

Beneficial person / Controlling person

Control - Beneficial owner  Control - Other means  Control - Senior managing official

Name   
Date of birth    (DD-MM-YYYY)

Beneficial person / Controlling person

Control - Beneficial owner  Control - Other means  Control - Senior managing official

Name   
Date of birth    (DD-MM-YYYY)

## 4 Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number (TIN) or equivalent number

### 4.1 FATCA/CRS status – Trust

This section is part of the identification requirements relating to FATCA/CRS. For more information please refer to the Vanguard website at [www.vanguard.com.au/FATCA\\_CRS](http://www.vanguard.com.au/FATCA_CRS).

**Part (a)** and **Part (b)** of this section **must be completed**.

#### a) Select ONE of the following categories for the Trust and provide the information requested.

If you do not provide the information about the Trust's tax status, we may be required to provide information to the ATO.

**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

**OR** If the Trust does not have a GIIN, please provide its FATCA status (please select ONE option)

Deemed Compliant Financial Institution  Excepted Financial Institution  US Financial Institution  
 Exempt Beneficial Owner  Non-participating Financial Institution

Is the Financial Institution an Investment Entity located in a Non-Participating CRS Jurisdiction\* and managed by another Financial Institution?

No  Yes ( **!** please also complete a **Controlling Persons Tax Residency Self Certification form** as described on page 1)

**An Active Non-Financial Entity (NFE)** (please select ONE option)

Australian Registered Charity  Foreign Charity  
 Other (please specify)

AND for any Trust that is an Active NFE, is the entity exempt from FATCA reporting?  Yes  No

**Passive Non-Financial Entity**  
( **!** please also complete a **Controlling Persons Tax Residency Self Certification form** as described on page 1)

**Deceased Estate**

#### b) Tax Identification Number (TIN)

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 a Social Security Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B, or C).

**Reason A** The country of tax residency does not issue TINs (or equivalent number) to its residents

**Reason B** The Trust is unable to obtain a TIN (or equivalent number)

**Reason C** The country of tax residency does not mandate provision of the TIN (no TIN is required)

Is the Trust a tax resident of Australia?  No  Yes

Is the Trust a tax resident of a country other than Australia?  No  Yes → (please provide the Trust's TIN or equivalent below)

Note: Please attach a separate sheet if the Trust is a tax resident of more than two other countries.

Country 1	<input type="text"/>
TIN	<input type="text"/> → If no TIN, please list reason (A, B or C) <input type="checkbox"/>
Country 2	<input type="text"/>
TIN	<input type="text"/> → If no TIN, please list reason (A, B or C) <input type="checkbox"/>

If you selected **Reason B** for any Country, please explain why you are unable to obtain a TIN in the box provided below.

Country 1 reason:   
Country 2 reason:


\* CRS Participating Jurisdictions are on the OECD website at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>

## 5 CRS and FATCA Declarations and signatures


- I/we understand that the information supplied is covered by the applicable Terms and Conditions of the Vanguard fund(s) governing the relationship with Vanguard Investments Australia Ltd. Vanguard's Privacy Policy (available at [www.vanguard.com.au/retail/ret/privacypolicy.jsp](http://www.vanguard.com.au/retail/ret/privacypolicy.jsp)) sets out how Vanguard Investments Australia Ltd may collect, use and disclose the information supplied.
- I am authorised to sign the form on the trust's behalf.
- I/we declare that all the information provided on this form, is to the best of my knowledge and belief, correct and complete and I agree to promptly notify Vanguard in the event that information on this form changes.

### 5.1 Signatures

Signature 1	<input type="text"/>
Name 1	<input type="text"/>
Date signed	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (DD-MM-YYYY)
Capacity:	<input type="text"/>
Mobile phone:	<input type="text"/>
Email:	<input type="text"/>

**Note:**  if you are not the individual named in section 1.1, please indicate the capacity in which you are signing the form. If signing under an authority (e.g Power of Attorney) please attach a certified copy of the supporting documentation.

Signature 2	<input type="text"/>
Name 2	<input type="text"/>
Date signed	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (DD-MM-YYYY)
Capacity:	<input type="text"/>
Mobile phone:	<input type="text"/>
Email:	<input type="text"/>

**Note:**  if you are not the individual named in section 1.1, please indicate the capacity in which you are signing the form. If signing under an authority (e.g Power of Attorney) please attach a certified copy of the supporting documentation.





# Checklist

Before you submit your form, please ensure:

- You have signed and dated the declaration.
- If there are any changes to your account information, you have attached certified copies of current identification.
- You have indicated your FATCA/CRS status.
- You have completed a Controlling Persons Tax Residency Self Certification form separately (if required under section 4.a).

## Certification requirements

The certification of your documents must be completed in Australia by a person in one of the positions below and who is not related to you (i.e. a parent, spouse, de facto partner or child).

When having copies of documents certified, you should show both the original document and copy to the eligible certifier. For a more detailed list of eligible certifiers, please refer to the Certification Guide on our website at [www.vanguard.com.au](http://www.vanguard.com.au) or contact Client Services.

- Eligible Certifiers**
- Lawyer
  - Pharmacist
  - Accountant
  - Post Office
  - Police Officer
  - Justice of the Peace

Document type	Sample wording	Certification requirements
Single page	I, [full name], certify that this is a true and correct copy of the original.	<ul style="list-style-type: none"> <li>• Certified within the last 12 months</li> <li>• Signed and dated</li> <li>• Includes name, occupation and any licence number of the certifier</li> </ul>
Multiple page document <i>(with certification on every page)</i>	I, [full name], certify that this is a true and correct copy of the original.	
Multiple page document <i>(with certification on front page only)</i>	I, [full name], certify that this page and the following 'x pages' are a true and correct copy of the original.	

## Returning this form

You can return this form by fax or post. To avoid duplication please do not post this form if you have previously faxed it to us.

<p><b>Post</b></p> <p>Vanguard Investments Australia Ltd  Reply Paid 3006  MELBOURNE VIC 8006</p>	<p><b>Fax</b></p> <p>1300 765 712 (Australia)  (+61) 3 8888 3777 (Overseas)</p>
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