

Tax Information Form



USE THIS FORM IF YOU ARE AN EXISTING INVESTOR AND WISH TO UPDATE YOUR TAX FILE NUMBER (TFN), AUSTRALIAN BUSINESS NUMBER (ABN) OR ADVISE OF A REASON FOR EXEMPTION.

Complete all sections in BLOCK letters and using a black pen. If you make an error while completing this form, do not use correction fluid. Cross out your mistakes and initial your changes.

1. Ensure you read and understand the fund's respective product disclosure document prior to investing in the fund and have:

- written your account number and account name as it appears on your latest statement
- completed the tax section relevant to you
- signed the form as per the 'Signing instructions' in **section 3**

2. Send your documents to us.

You can return your form by email or post.

Scan and email to transactions@uethical.com

Please include your account number in the subject line of your email.

Send by post: C\ - < U Ethical >

GPO Box 804
Melbourne VIC 3001
Australia

Client Service contact details

Phone: 1800 996 888 | **Email:** info@uethical.com

Investor details

Account number

Account name

Why you need to complete this form

The Foreign Account Tax Compliance Act (**FATCA**) and Common Reporting Standard (**CRS**) are regulatory requirements that aim to deter tax evasion by US and other foreign taxpayers. The Australian and a number of other foreign Governments have an agreement which requires them to obtain certain information from investors, including taxation information. You may be liable to a penalty if you provide any false or misleading information. We may decide not to open an account without first receiving the required information. For more information, visit ato.gov.au

If you are unsure of any of the answers, please contact a legal or accounting professional.

Which sections of the form should you complete?

Individuals - **Section 1**

Companies and other trusts - **Section 2**

- Corporate trustee - **Section 2**
- Individual trustee - **Section 1**

What if more than one person is applying?

Each individual associated with this investing entity will need to complete the relevant sections of this form.

HELP

Tell me about tax residence

You can be a resident of more than one country for tax purposes. Whether you are tax resident of a particular country for tax purposes is often based on the amount of time you spend in a country and the location of your residence and/or place of work. If you pay tax or have a tax liability somewhere, you are probably a tax resident there. Dual citizenship often brings dual tax residency. It depends on the country. For the US, tax residency can be as a result of citizenship or residency for tax purposes.

Section 1 Individuals

Do not complete **Section 1** if you are a non-superannuation trustee or you are a company ► complete **Section 2** instead.

1. Are you a resident of Australia for tax purposes?

No ► go to **question 2**

Yes - please tell us your TFN ► go to **question 2**

HELP

What is a TIN?

This is short for Taxpayer Identification Number, an identification number issued or used by tax authorities. In Australia, the equivalent is the tax file number (TFN). For the US, it could for example be a US Social Security Number, a US Individual Taxpayer Identification Number or a US Employer Identification Number. In other countries, it may have a different name.

2. Are you a US resident for tax purposes?

No ► go to **question 3**

Yes – please tell us your TIN ► go to **question 3**

3. Are you a resident of any other country for tax purposes? Other than the US or Australia.

No

Yes - please tell us which ones, using the following table.

HELP

No TIN? Reasons we accept are:

1. This country does not issue TINs
2. I have asked for a TIN, but have not yet been given one - **you must tell us when received**
3. The laws of this country do not require me to disclose my TIN
4. I have an exemption under the laws of this country from holding a TIN - **write a code or give us details**

Country	TIN	No TIN? Which reason? See HELP box above
1		
2		
3		
4		

Section 2 Companies and non-superannuation trusts

1. Are you a resident of Australia for tax purposes?

No ► go to **question 2**

Yes - **please tell us your TFN** ► go to **question 2**

HELP

What is a TIN?

See HELP box on the previous page.

2. Are you a US resident for tax purposes?

No ► go to **question 3**

Yes - please tell us your TIN ► go to **question 3**

3. Are you a resident of any other country for tax purposes? Other than the US or Australia.

No ► go to **question 4**

Yes - **please tell us which ones**, using the following table ► go to **question 4**

Country	TIN	No TIN? Which reason? See HELP box page 3
1		
2		
3		
4		

4. Are you a 'financial institution'?

Be careful – financial Institution is broadly defined - see HELP box on page 5

Not relevant - I wrote my TIN in **question 2** ► go to **question 5**

No ► go to **question 5**

Yes - **please tell us your GIIN** - see HELP on page 5

Where to now?

I ticked **YES** and completed my GIIN ► go to **question 5**

I ticked **YES** but did not write a GIIN - tell us below why you did not write a GIIN ► then go to **question 5**

Excepted Financial Institution

Deemed Compliant Financial Institution

Exempt Beneficial Owner

Non-participating Financial Institution

Non-reporting IGA Financial Institution

Sponsored financial institution - their GIIN is

5. Are you a public company listed on a stock exchange?

No ► go to **question 6**

Yes - go to **Section 3 Signatures, Important Information**

6. ARE YOU 'ACTIVE' OR 'PASSIVE'?

I am an 'active' non financial entity ► go to **Section 3, 'Important Information'**

I am a 'passive' non financial entity - **question 7**

HELP

What is a GIIN?

This stands for Global Intermediary Identification Number. GIINs are 19 digits long, issued by US tax authorities (the IRS) to non US financial institutions and sponsoring entities for purposes of identifying their registration with the IRS under US tax laws (called FATCA).

HELP

What is a Financial Institution?

This includes:

1. an investment entity - any entity that conducts certain activities or operations for or on behalf of a customer, including:

- 'trading in money market instruments' and other relevant instruments
- 'individual and collective portfolio management'
- 'investing, administering, or managing funds or money on behalf of other persons'.

However, any trading, investing, administering or managing of financial assets on behalf of other persons must be done as a business. Note that financial assets do not include direct interests in real property.

An entity is also an investment entity if it is managed by another investment entity, depository institution, custodial institution or other prescribed entity and its gross income is primarily attributable to investing, reinvesting or trading in financial assets.

So, as general rules:

- managed investment schemes are investment entities
- trusts with professional corporate trustees (and often professional corporate investment managers) often are investment entities, such as unregistered (wholesale) managed investment schemes
- discretionary family trusts are not usually investment entities, even if they have someone managing the trust's assets for them

The ATO gives some help in this, and it's worth seeking advice if you are unsure:

ato.gov.au/General/International-tax-agreements/In-detail/International-arrangements/FATCA-detailed-guidance

2. a depository institution you accept deposits in the ordinary course of a banking or similar business e.g. a bank

3. a custodial institution a substantial portion of your business (20% or more of gross income) has been held in financial assets for the account of others for the previous three years or since the establishment of the entity e.g. a custodian

4. certain prescribed entities e.g. types of insurance companies that have cash value products or annuities.

HELP

What is 'active' and 'passive'?

A non-financial entity (NFE) is any entity that is not a financial institution as defined above.

You will be a passive NFE if you are not an active NFE.

Generally, you will be an active NFE if:

- your stock (or a related entity's stock) is regularly traded on established securities market
- less than 50% of your gross income for the previous reporting period was passive income and less than 50% of your assets during that period produce or were held to produce passive income
- you are a Governmental entity, an international organisation, a central bank or an entity wholly owned by one of the above
- you are exempt from income tax in your residential jurisdiction and were established and operated exclusively for religious, charitable, scientific, artistic, athletic or educational purposes and meet certain other specific criteria, or
- you have not been a financial institution in the past five years and are in the process of liquidating your assets or reorganising with the intent to recommence operations other than as a financial institution.

If you are unsure whether you are an Active or Passive NFE, please seek advice.

7. Do you have any 'controlling persons' who are resident of another country for tax purposes?

I am passive, and **YES** I do have controlling persons who are residents of another country for tax purposes.

Complete the **controlling persons details** in the table below ► then go to **Section 3 Signatures, Important Information**.

If there is not enough room in the table, please copy the page and attach it to your completed form.

I am passive, but **NO** I do not have controlling persons who are resident of another country for tax purposes

It would be unusual to think of no-one. Please read the **HELP** box below. If you're sure ► go to **Section 3 Signatures, Important Information**.

HELP

Controlling persons

Controlling persons are natural persons who exercise control over an entity.

For trusts, controlling persons includes any trustees, settlors, beneficiaries, classes of beneficiaries or any other person who has the power to effectively control the trust.

For companies, controlling persons generally include any person who holds (directly or indirectly) more than 25% of the shares in the company and any person who has the power to influence decisions about the company's financial and operating policies, such as senior managing officials or directors.

Controlling person 1

Title Name Surname

Date of Birth (DD/MM/YYYY) / / City and country of birth

Residential address

Unit Street Number Street Name

Suburb/City State Postcode/Zip Country

Country	TIN	No TIN? Which reason? See HELP box on page 3
1		
2		
3		
4		

Controlling person 2

Title Name Surname

Date of Birth (DD/MM/YYYY) / / City and country of birth

Residential address

Unit Street Number Street Name

Suburb/City State Postcode/Zip Country

Country	TIN	No TIN? Which reason? See HELP box on page 3
1		
2		
3		
4		

Controlling person 3

Title Name Surname

Date of Birth (DD/MM/YYYY) / /
City and country of birth

Residential address

Unit Street Number Street Name

Suburb/City State Postcode/Zip Country

Country	TIN	No TIN? Which reason? See HELP box on page 3
1		
2		
3		
4		

Controlling person 4

Title Name Surname

Date of Birth (DD/MM/YYYY) / /
City and country of birth

Residential address

Unit Street Number Street Name

Suburb/City State Postcode/Zip Country

Country	TIN	No TIN? Which reason? See HELP box on page 3
1		
2		
3		
4		

Controlling person 5

Title Name Surname

Date of Birth (DD/MM/YYYY) // City and country of birth

Residential address

Unit Street Number Street Name

Suburb/City State Postcode/Zip Country

Country	TIN	No TIN? Which reason? See HELP box on page 3
1		
2		
3		
4		

Controlling person 6

Title Name Surname

Date of Birth (DD/MM/YYYY) // City and country of birth

Residential address

Unit	Street Number	Street Name	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Suburb/City	State	Postcode/Zip	Country
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Country	TIN	No TIN? Which reason? See HELP box on page 3
1		
2		
3		
4		

Section 3 Signatures

Important information

Nothing in this form is advice (and any 'help' is general guidance only). Seek professional advice to be sure of your answers.

It is a condition of investing that you keep your details (including tax details) with us, up to date. We recommend that you review this tax information form at the end of the financial year and update your details if required. You must contact us when you learn new things about the matters in this form. Failing to update us can have tax and other consequences. You can update us by requesting and completing this form again and emailing, faxing or posting it to our Administrator.

By completing and signing this form:

- you represent having read and understood this form,
- you represent this form is complete and accurate,
- if you have applied for but not received your TIN or GIIN, you undertake to inform us within 30 days of receiving it,
- you undertake that if information in this form changes, you will tell us within 30 days.

Who needs to sign this form?

Individual - where the investment is in one name, the account holder must sign.

Joint Holding - where the investment is in more than one name, all account holders must sign.

Companies - where the company has a sole director who is also the sole company secretary, this form must be signed by that person. If the company (pursuant to section 204A of the Corporations Act 2001) does not have a company secretary, a sole director can also sign alone. Otherwise this form must be signed by a director jointly with either another director or a company secretary. Please indicate the capacity in which the form is signed.

Trust - the trustee(s) must sign this form. Trustee(s) signing on behalf of the trust confirm that the trustee(s) is/are acting in accordance with such designated powers and authority under the trust deed.

Power of Attorney - if you have not already lodged the Power of Attorney with us, please attach a certified copy of the Power of Attorney document that includes Certificate of Witness and Statement of Acceptance and Certified Identification Document of the Power of Attorney. I/we attest that the Power of Attorney has not been rescinded or revoked and that the Donor is still living.

Signature of investor 1, director or authorised signatory

Date (DD/MM/YYYY) / /

Please print full name

Capacity

- | | |
|--|--------------------------|
| Director | <input type="checkbox"/> |
| Sole director and company secretary | <input type="checkbox"/> |
| Authorised signatory / Power of Attorney | <input type="checkbox"/> |

Signature of investor 2, director or authorised signatory

Date (DD/MM/YYYY) / /

Please print full name

Capacity

- | | |
|--|--------------------------|
| Director | <input type="checkbox"/> |
| Sole director and company secretary | <input type="checkbox"/> |
| Authorised signatory / Power of Attorney | <input type="checkbox"/> |