

**IDENTIFICATION FORM  
UNREGULATED AUSTRALIAN TRUST & FOREIGN TRUST**

**GUIDE TO COMPLETING THIS FORM**

- o This form is for all Trusts that are not subject to the oversight of an Australian statutory regulator. Trusts that are subject to the oversight of an Australian statutory regulator, including Self-Managed Superannuation Funds, should complete the AUSTRALIAN REGULATED TRUST IDENTIFICATION FORM.
- o Provide details for Trust Beneficiaries (Section 1.3)
- o Provide details for Trustees/Controllers (Section 1.4) along with a legible certified copy of ID for each of those individuals.
- o For trusts with a corporate trustee, please complete a separate customer ID form for the respective entity type.
- o Tax information must be collected from an authorised representative of the Trust

**SECTION 1: TRUST IDENTIFICATION PROCEDURE**

**1.1: General Information**

Full name of the Trust (not Trustee) (e.g. Smith Family Trust)

Full business name of the trustee in respect of the trust (if any)

Country where Trust established (if not established in Australia)

Full Name of Settlor/s\*

\* The person/s who settles the initial sum to create the Trust.

**1.2: Type of Unregulated Trust**

Tick ✓ Select one of the following types of Trusts

- Family Trust
  Charitable Trust
  Testamentary Trust
  Other type provide description

If the Trust is a self-managed superannuation fund, registered managed investment scheme, government superannuation fund or other regulated Trust, do not use this form but rather complete the **AUSTRALIAN REGULATED TRUST IDENTIFICATION FORM**.

**1.3: Beneficiary Details**

Provide the Full names or the classes of the Trust's beneficiaries by **completing either 1.3.1 or 1.3.2 below**.

**1.3.1 Named Beneficiaries**

Beneficiary 1	Beneficiary 2	Beneficiary 3
<p>Full given name(s)/ Company name</p> <input style="width: 250px; height: 25px;" type="text"/> <p>Surname</p> <input style="width: 250px; height: 25px;" type="text"/>	<p>Full given name(s)/ Company name</p> <input style="width: 250px; height: 25px;" type="text"/> <p>Surname</p> <input style="width: 250px; height: 25px;" type="text"/>	<p>Full given name(s)/ Company name</p> <input style="width: 250px; height: 25px;" type="text"/> <p>Surname</p> <input style="width: 250px; height: 25px;" type="text"/>

**1.3.2 Class/es of beneficiaries (e.g. family members of named person, charitable organisations/causes)**

If there are more beneficiaries provide their details on a separate sheet and tick this box .

#### 1.4: Trustee and Controller Information

Provide the name, date of birth, and residential address of the individual(s) that are Trustees and individuals that directly or indirectly control\* the Trust, if different. Also provide a legible certified copy of ID for each individual listed.

**For the non-individual trustee, complete a separate customer ID for the respective entity type. For example, an Australian Company ID Form should be completed for a Trustee that is an Australian Company.**

\* includes control by acting as Trustee; or by means of trusts, agreements, arrangements, understandings and practices; or exercising control through the capacity to direct the Trustees; or the ability to appoint or remove the Trustees (i.e. Appointer).

Trustee/Controller 1	Trustee/Controller 2	Trustee/Controller 3
Full given name(s) <input style="width: 100%; height: 30px;" type="text"/>	Full given name(s) <input style="width: 100%; height: 30px;" type="text"/>	Full given name(s) <input style="width: 100%; height: 30px;" type="text"/>
Surname <input style="width: 100%; height: 30px;" type="text"/>	Surname <input style="width: 100%; height: 30px;" type="text"/>	Surname <input style="width: 100%; height: 30px;" type="text"/>
Residential Address <small>(PO Box is NOT acceptable)</small> <input style="width: 100%; height: 60px;" type="text"/>	Residential Address <small>(PO Box is NOT acceptable)</small> <input style="width: 100%; height: 60px;" type="text"/>	Residential Address <small>(PO Box is NOT acceptable)</small> <input style="width: 100%; height: 60px;" type="text"/>
Suburb <input style="width: 100%; height: 20px;" type="text"/> State <input style="width: 100%; height: 20px;" type="text"/>	Suburb <input style="width: 100%; height: 20px;" type="text"/> State <input style="width: 100%; height: 20px;" type="text"/>	Suburb <input style="width: 100%; height: 20px;" type="text"/> State <input style="width: 100%; height: 20px;" type="text"/>
Country <input style="width: 100%; height: 20px;" type="text"/> Postcode <input style="width: 100%; height: 20px;" type="text"/>	Country <input style="width: 100%; height: 20px;" type="text"/> Postcode <input style="width: 100%; height: 20px;" type="text"/>	Country <input style="width: 100%; height: 20px;" type="text"/> Postcode <input style="width: 100%; height: 20px;" type="text"/>
Date of Birth <input style="width: 100%; height: 20px;" type="text"/>	Date of Birth <input style="width: 100%; height: 20px;" type="text"/>	Date of Birth <input style="width: 100%; height: 20px;" type="text"/>
Role (such as Trustee or Appointer) <input style="width: 100%; height: 20px;" type="text"/>	Role (such as Trustee or Appointer) <input style="width: 100%; height: 20px;" type="text"/>	Role (such as Trustee or Appointer) <input style="width: 100%; height: 20px;" type="text"/>

If there are more Individual Trustees and/or Controllers, provide their details on a separate sheet and tick this box .

## SECTION 2: TAX INFORMATION

Collection of tax status in accordance with the United States Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS).

### 2.1 Tax Status

**Tick ✓ one of the Tax Status boxes below** (if the Trust is a Financial Institution, please provide all the requested information below)

**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

If the Trust is a Financial Institution but does not have a GIIN, provide its FATCA status (select ✓ ONE of the following statuses)

Deemed Compliant Financial Institution

Excepted Financial Institution

Exempt Beneficial Owner

Non Reporting IGA Financial Institution (If the Trust is a Trustee-Documented Trust, provide the Trustee's GIIN)

Nonparticipating Financial Institution

US Financial Institution

Other (describe the Trust's FATCA status in the box provided)

**PLEASE ANSWER THE QUESTION BELOW FOR ALL FINANCIAL INSTITUTIONS**

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

Yes  No

If Yes, proceed to section 2.2 (Foreign Controlling Persons). If No, Please go to section 3 to complete the form.

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

**Australian Registered Charity or Deceased Estate**

If the Trust is an Australian Registered Charity or Deceased Estate, please proceed to section 3 to complete the form.

**A Foreign Charity or an Active Non-Financial Entity (NFE)** (Active NFEs include entities where, during the previous reporting period, less than 50% of their gross income was passive income (e.g. dividends, interests, and royalties) and less than 50% of assets held produced passive income. For other types of Active NFEs, refer to section VIII in the Annexure of the OECD 'Standard for Automatic Exchange of Financial Account Information' at [www.OECD.org](http://www.OECD.org))

If the Trust is a Foreign (non-Australian) Charity or an Active NFE, please proceed to section 2.3 (Country of Tax Residency).

**Other** (Trusts that are not previously listed – Passive Non-Financial Entities)

Please proceed to section 2.2 (Foreign Controlling Persons).

**2.2 Foreign Controlling Persons (Individuals)**

Are any of the Trust's Controlling Persons\* tax residents of countries other than Australia ? Yes  No

If the Trustee is a company, are any of this company's Controlling Persons\* tax residents of countries other than Australia ? Yes  No

\*A Controlling Person is any individual who directly or indirectly exercises control over the Trust. For a Trust, this includes all Trustees, Settlers, Protectors or Beneficiaries. For a Trustee company this includes any beneficial owners controlling more than 25% of the shares in the company or Senior Managing Officials.

Tax Residency rules differ by country. Whether an individual is tax resident of a particular country is often (but not always) based on the amount of time a person spends in a country, the location of a person's residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

If Yes to either of the two questions above, please provide the details of these individuals below and complete a separate Individual Identification Form for each Controlling Person (unless already provided as a Beneficial Owner).

Full given name(s)	Surname	Role (such as Trustee or Beneficiary, etc. refer * above)
<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>
<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>

If there are more controlling persons, provide details on a separate sheet and tick this box.

Proceed to section 2.3.

**2.3 Country of Tax Residency**

Is the Trust a tax resident of a country other than Australia? Yes  No

If Yes, please provide the Trust's country of tax residence and tax identification number (TIN) or equivalent below. If the Trust is a tax resident of more than one country, please list all relevant countries below.

If no, please proceed to section 3 to complete the form.

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 an Employer Identification Number in the US. If a TIN is not provided, please list one of the three reasons specified (A, B or C) for not providing a TIN.

1. Country	<input type="text"/>	TIN	<input type="text"/>	If no TIN, list reason A, B or C	<input type="text"/>
2. Country	<input type="text"/>	TIN	<input type="text"/>	If no TIN, list reason A, B or C	<input type="text"/>
3. Country	<input type="text"/>	TIN	<input type="text"/>	If no TIN, list reason A, B or C	<input type="text"/>

If there are more countries, provide details on a separate sheet and tick this box .

**Reason A** The country of tax residency does not issue TINs to tax residents

**Reason B** The Trust has not been issued with a TIN

**Reason C** The country of tax residency does not require the TIN to be disclosed

### SECTION 3: UNREGULATED TRUST & INDIVIDUAL TRUSTEE VERIFICATION

This section outlines the identification documents that we must collect from you and it differs depending on unregulated trust type. If you do not provide the documents we may not be able to process your application.

#### 3.1: Documentation Requirements for Trust Verification

Cross 'X'	Please mark with a "X" one of the following options which you are providing according to your type of trust. You must select one option and attach it to your application form.
<input type="checkbox"/>	For unregulated trusts (except testamentary trusts), provide an original certified copy of the entire Trust deed.
<input type="checkbox"/>	For testamentary trusts/estates only provide an original certified copy of the grant of probate or letters of administration including the names of the administrators AND a copy of the will showing the will maker (name and address), the names of the executors/trustees appointed and the signature page.

#### 3.2: Documentation Requirements for Trustee and Individual Verification

Cross 'X'	Please mark with a "X" the following options which apply to you according to your type of trustee and if you have controllers. Please attach each identification copy to your application form.
<input type="checkbox"/>	For all individual trustee(s) or controller(s) listed in section 1.4, you must provide a certified copy of one of the following types of identification documents for each individual*: <ul style="list-style-type: none"> <li>Australian State/Territory driver's licence containing a photograph of the person</li> <li>Australian passport (a passport that has expired within the preceding 2 years is acceptable)</li> <li>Card issued under a State or Territory for the purpose of proving a person's age containing a photograph of the person</li> <li>Foreign passport or similar travel document containing a photograph and the signature of the person</li> </ul>
<input type="checkbox"/>	If the trust has a corporate trustee, based on the instructions from section 1.4 you must complete and attach a separate customer ID form for the corporate trustee. For example, an Australian Company ID Form should be completed for a Trustee that is an Australian Company.

\* For other identification documentation options, instructions on how to certify a document, and who can certify copies of identification documents please refer to the Customer ID form for individuals which is available on our website at [sga.com](http://sga.com)