

Foreign Tax Liability Self Certification Declaration – Entities

GUIDE FOR COMPLETING THIS FORM

- This form is only to be completed by account holder/applicant **entities** to declare foreign tax liability and/or foreign tax status for the purposes of legislation implementing the Common Reporting Standard (CRS) and the U.S. Foreign Account Tax Compliance Act (FATCA). Entities are also required to declare whether any of their Controlling Persons are foreign tax liable.
- One self-certification declaration per entity is required.
- If the account holder/applicant is not an entity please complete the “Foreign Tax Liability Self Certification Declaration – Individual” form available from our website:
<https://www.suncorpbank.com.au/help-support/foreign-tax-liability>
- Return completed forms to:
 - a. Mail: Suncorp Bank (Norfina Limited), IPC 4BK230 Reply Paid 1453, Brisbane QLD 4001 (note: no postage stamp is required)
 - b. Your local Branch, relationship manager or contact point.

For more information and further resources, please refer to the back page of this form.

Section 1 – Account Holder Information

Customer Number or Account Number	<input type="text"/>
Legal Name of Entity	<input type="text"/>
Country of Incorporation or Organisation	<input type="text"/>

Section 2 – Foreign Tax Status

Do any of the following circumstances apply:

- any account holder or applicant is a U.S. citizen, resident, partnership, corporation or trust, or otherwise governed by U.S. tax laws; or
 - any account holder or applicant is a resident of another foreign country for the purpose of the tax laws of that foreign country; or
 - any account holder or applicant has no residence for tax purposes; or
 - a U.S. citizen, U.S. resident or a resident of another foreign country for tax purposes exercises control over any account holder or applicant.
- ☐ No ➤ Proceed to Section 6 ☐ Yes ➤ Proceed to Section 3

Section 3 – FATCA Status and Entity Classification

a. Is the account holder or applicant entity a Specified U.S. Person for FATCA purposes (e.g. U.S. tax liable)?

- ☐ No ➤ Proceed to Section 3b
- ☐ Yes ➤ Enter U.S. Tax Identification Number below and proceed to Section 4

Enter TIN:

b. Please select the FATCA entity classification below

*Note: If you are unsure of the entity's FATCA status please refer to the “Additional Information and Resources” section at the end of this form.

– Financial Institution ➤ Select one of the following:

- | | |
|---|--|
| <input type="checkbox"/> Participating Foreign Financial Institution (FFI) <input type="text" value="Enter GIIN:"/> | <input type="checkbox"/> Non-Participating FFI |
| <input type="checkbox"/> Deemed Compliant FFI <input type="text" value="Enter GIIN:"/> | <input type="checkbox"/> Owner Document FI with specified U.S. Owner |
| <input type="checkbox"/> Exempt Beneficial Owner | <input type="checkbox"/> Excepted FFI |
| <input type="checkbox"/> Direct Reporting Non-Financial Foreign Entity (NFFE) | |

– Non-Financial Institution – includes (among other things) a Non-U.S. Entity that is a Charity/Registered Charity, Government, Government Agency, Registered Superannuation Fund, SMSF, Retirement Plan, Listed Company, a Related Entity of a Listed Company or a Non -U.S. Entity where, during the previous reporting period, less than 50% of its gross income was passive income and less than 50% of assets held produced passive income.

☐ Active NFFE

– Non-Financial Institution – Other ➤

- ☐ Excepted NFFE *
- ☐ Passive NFFE *

Please proceed to Section 4 which must also be completed

*** ATTENTION -** If you have ticked either **Excepted NFFE** or **Passive NFFE** above you must complete **BOTH** section 4 (CRS Declaration of Tax Residency) and section 5 (Controlling Persons).

Section 4 – CRS Declaration of Tax Residency

If you have ticked “Yes” in Section 2 (Foreign Tax Status), completion of this section 4 is mandatory even if section 3 (FATCA Status and Entity Classification) has also been completed.

a. Is the account holder or applicant entity a tax resident of a country other than Australia or does the account holder or applicant have no tax residence*?

* Note: U.S. Tax Liabile entities do not need to re-enter U.S. TIN details already specified in Section 3a.

- ☐ Yes ➤ Complete the table in section 4b below then proceed to Section 4c ☐ No ➤ Proceed to Section 4c

b. Please complete the following table indicating (i) where the Account Holder is tax liable and (ii) the Account Holder’s TIN for each country/Reportable Jurisdiction indicated.

If the Account Holder is not tax resident in any country/jurisdiction (e.g. because it is fiscally transparent), please indicate that in the table below and provide its place of effective management or jurisdiction in which its principal office is located.

Country/Jurisdiction of Tax Residence	Taxpayer Identification Number (TIN) or Equivalent	If no TIN available enter Reason A, B or C (see below)

Reason A – The country/jurisdiction where the Account Holder is resident for tax purposes does not issue TINs to its residents.

Reason B – The Account Holder is otherwise unable to obtain a TIN or equivalent number.

Reason C – No TIN is required. (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the TIN to be disclosed.)

c. Please provide the Account Holder’s Status by ticking one of the following boxes - Please note, the information provided in this section is for CRS, and may differ from your FATCA classification in Section 3:

*Note: If you are unsure of the entity’s CRS status please refer to the “Additional Information and Resources” section at the end of this form.

- ☐ **Financial Institution** - Depository Institution, Custodial Institution, Specified Insurance Company or Other Investment Entity
- ☐ **Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution** ➤ If ticked please proceed to section 5 to complete the Self-Certification for each of the Entity’s Controlling Persons
- ☐ **Active Non-Financial Entity (NFE)** - a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such corporation

➤ If you have ticked Active NFE box above, 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:

- ☐ **Active NFE** – a Government Entity or Central Bank
- ☐ **Active NFE** – an International Organisation
- ☐ **Active NFE** – other (includes (among other things) a start-up entity, a non-profit entity or an entity where, during the previous reporting period, less than 50% of its gross income was passive income and less than 50% of assets held produced passive income)
- ☐ **Passive NFE** ➤ If ticked please proceed to section 5 to complete the Self-Certification for each of the Entity’s Controlling Persons

Section 5 – Controlling Persons

This section must be completed only if:

- the “**Excepted NFFE**” or “**Passive NFFE**” box was ticked in **Section 3b** (FATCA Status and Entity Classification); or
- the “**Passive NFE**” or “**Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution**” box was ticked in **Section 4c** (CRS Declaration of Tax Residency).

Do any of the following circumstances apply:

- a U.S. citizen, a U.S. resident or a resident of any other foreign country for tax purposes exercises control over any account holder or applicant

☐ Yes ➤ Complete Section 5 below

☐ No ➤ Proceed to Section 6

Controlling Persons 1

Capacity/Position:	<input type="text"/>
Title:	<input type="text"/>
First Name:	<input type="text"/>
Middle Name:	<input type="text"/>
Surname:	<input type="text"/>
Date of Birth:	<input type="text" value="DD / MM / YYYY"/>
Country of Birth:	<input type="text"/>
Residential Address	Enter Address Below
Street:	<input type="text"/>
	<input type="text"/>
Suburb:	<input type="text"/>
State:	<input type="text" value="Postcode"/>
Country:	<input type="text"/>

Type of Controlling Person ➤ Please select one

- Controlling Person of a Legal Person
 - ☐ Control by ownership ☐ Control by other means
 - ☐ Senior managing official
- Controlling Person of a Trust
 - ☐ Settlor ☐ Trustee
 - ☐ Protector ☐ Beneficiary ☐ Other
- Controlling Person of a Legal Arrangement (Non-Trust)
 - ☐ Settlor-Equivalent ☐ Trustee-Equivalent
 - ☐ Protector-Equivalent ☐ Beneficiary-Equivalent
 - ☐ Other-Equivalent

Country/Jurisdiction of Tax Residence	Taxpayer Identification Number (TIN) or Equivalent	If no TIN available enter Reason A, B or C (see below)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Controlling Persons 2

Capacity/Position:	<input type="text"/>
Title:	<input type="text"/>
First Name:	<input type="text"/>
Middle Name:	<input type="text"/>
Surname:	<input type="text"/>
Date of Birth:	<input type="text" value="DD / MM / YYYY"/>
Country of Birth:	<input type="text"/>
Residential Address	Enter Address Below
Street:	<input type="text"/>
	<input type="text"/>
Suburb:	<input type="text"/>
State:	<input type="text" value="Postcode"/>
Country:	<input type="text"/>

Type of Controlling Person ➤ Please select one

- Controlling Person of a Legal Person
 - ☐ Control by ownership ☐ Control by other means
 - ☐ Senior managing official
- Controlling Person of a Trust
 - ☐ Settlor ☐ Trustee
 - ☐ Protector ☐ Beneficiary ☐ Other
- Controlling Person of a Legal Arrangement (Non-Trust)
 - ☐ Settlor-Equivalent ☐ Trustee-Equivalent
 - ☐ Protector-Equivalent ☐ Beneficiary-Equivalent
 - ☐ Other-Equivalent

Country/Jurisdiction of Tax Residence	Taxpayer Identification Number (TIN) or Equivalent	If no TIN available enter Reason A, B or C (see below)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

NO TIN Available

Reason A – The country/jurisdiction where the Controlling Person is resident for tax purposes does not issue TINs to its residents.

Reason B – The Controlling Person is otherwise unable to obtain a TIN or equivalent number.

Reason C – No TIN is required. (Note: Only select this reason if the domestic law of the relevant jurisdiction does not require the TIN to be disclosed.)

Section 6 – Declaration and Undertakings

This section is to be completed and signed by at least one company director, company secretary or account signatory.

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I/We undertake to advise the recipient immediately and provide an updated Self-Certification Declaration form where any change in circumstances occurs which causes any of the information contained in this form to be incorrect or incomplete.

I/We acknowledge that the information contained in this form and information regarding the Account Holder, Controlling Persons and any Reportable Account(s) may be reported 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 or Controlling Person (as applicable) may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I/we undertake to provide the Privacy Statement – Suncorp Bank to any individual I/we have provided personal information about in this form, including any Beneficial Owner(s)/Controlling Persons who I/we have identified.

I/We will update Suncorp Bank immediately if my/our tax status for the purposes of FATCA and/or the Common Reporting Standard is to change in the future.

Director, Trustee or Authorised Signatory 1

Print Name

Capacity in which declaration is made

Authorised Signature

Date

Director, Trustee or Authorised Signatory 2

Print Name

Capacity in which declaration is made

Authorised Signature

Date

Suncorp Bank will only collect and share your personal information in accordance with our Privacy Policy. The Privacy Policy can be accessed via our website: <https://www.suncorpbank.com.au/about-us/legal/privacy> or contacting us on 13 11 75.

Internal Use Only

Branch Name Date Received

User Name and Number

ADDITIONAL INFORMATION & RESOURCES

- Regulations based on the Organisation for Economic Co-operation and Development (OECD) Common Reporting Standard ('CRS') Foreign Account Tax Compliance Act (FATCA) require Suncorp Bank to collect and report certain information about an account holder's tax residency.
- For frequently asked questions regarding Foreign Tax Liability and information about completing this form:
 - Please visit our website - CRS & FATCA (<https://www.suncorpbank.com.au/help-support/foreign-tax-liability>)
 - Contact Suncorp Bank on 13 11 75
- You can find additional information on:
 - The Australian Taxation Office (ATO) website for both **CRS** (<https://www.ato.gov.au/General/International-tax-agreements/In-detail/Common-Reporting-Standard/>) and **FATCA** (<https://www.ato.gov.au/General/International-tax-agreements/In-detail/International-arrangements/Foreign-Account-Tax-Compliance-Act/>)
 - Internal Revenue Service (IRS) website for FATCA (<https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>)
 - The OECD website for CRS (<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>)
- If your foreign tax liability status or the details in the form change you must notify us immediately and complete a new self-certification declaration.
- We are not able to provide you with legal or tax advice in relation to the completion of this form. If, after reading the above resources, you are still unsure about how to complete this form you should seek advice from a lawyer or tax adviser.