



**IOOF**

# ESSENTIAL INVESTMENT

14 February 2022

## Additional Tax Information Form for Financial Institutions

### A guide to completing this form

- This form is required for any Company or Trust with a Tax Status of 'Financial Institution'.
- If you need assistance, please contact ClientFirst on **1800 913 118** or email us at **clientfirst@ioof.com.au** (or +613 8614 4400 for international calls).
- Once the form is completed, please post it to: **IOOF Essential, GPO Box 264, Melbourne, VIC 3001** or provide it to your adviser to upload as part of your application.

### Step 1: Account Details

Account number  
(if known)

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Entity Name

### Section 2: Entity Status Classification

Please tick  one of the appropriate options that describes your Entity status:

- Trust – Managed Investment
- Bank or other Non-Banking Financial Institution
- Investment Entity (Listed / Unlisted)
- Specified Insurance Company
- Custodial institution
- Depository institution

### Section 3: Financial Institutions – FATCA status

If the Entity is a Bank, Investment Entity, Specified Insurance Company or other Financial Institution, please provide the Entity's Global Intermediary Identification Number (GIIN), if applicable:

GIIN:

If the Entity does not have a GIIN, please select your FATCA Foreign Financial Institution (FFI) status classification from the following:

- Deemed-Compliant Financial Institution
- Non-reporting IGA Financial Institution

If the Entity is a Trustee-Documented Trust, please provide the Trustee's GIIN:

- Exempt Beneficial Owner
- Excepted Financial Institution
- Non-participating Financial Institution
- US Financial Institution
- Other – describe FATCA status:

## Section 4: Financial Institutions – Non-participating CRS jurisdiction

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

CRS participating jurisdictions are on the OECD website at [www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction)

## Section 5: Declaration

By completing and signing this form, I declare that:

- I acknowledge that I have received, read and understood the relevant disclosure document.
- All details in this form are true and correct and I undertake to inform IOOF Investment Services Ltd (IISL) of any changes to the information supplied as and when they occur.
- I certify that I am authorised to provide the information in this form and make this declaration on behalf of the entity named in Section 1.
- I consent to the collection, use and disclosure of any personal information to IISL for the purposes specified in this form, the relevant disclosure document and the Privacy Policy.
- I am aware that information provided about the account named in Section 1 will be provided to the relevant tax authority within Australia, or internationally.

**Entity Declaration (To be completed by an authorised representative of the Entity, such as a Director or Trustee)**

### Signature

Signatory 1	<input type="text"/>	Date	<input type="text"/>
Full name	<input type="text"/>		
Role (such as Investor/Director/Trustee as applicable)	<input type="text"/>		

### Additional signatures (if required)

Signatory 2	<input type="text"/>	Date	<input type="text"/>
Role (such as Investor/Director/Trustee as applicable)	<input type="text"/>		

Full name	<input type="text"/>
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Signatory 3	<input type="text"/>	Date	<input type="text"/>
Role (such as Investor/Director/Trustee as applicable)	<input type="text"/>		

Full name	<input type="text"/>
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Signatory 4	<input type="text"/>	Date	<input type="text"/>
Role (such as Investor/Director/Trustee as applicable)	<input type="text"/>		

Full name	<input type="text"/>
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Signatory 5	<input type="text"/>	Date	<input type="text"/>
Role (such as Investor/Director/Trustee as applicable)	<input type="text"/>		

Full name	<input type="text"/>
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Signatory 6		Date	
Role (such as Investor/ Director/Trustee as applicable)			
Full name			
Common seal (of company) if required			

**OR**

**Financial Planner Declaration (if applicable)**

I certify that an authorised representative of the entity has verbally or in writing confirmed to me the truth of the information provided and I have no reason to doubt its reasonableness.

Licensee Name		AFSL No.	
Representative/ Employee Name		Phone No.	
Signature		Date	

**Please sign and return this form to:**

**Post** IOOF Essential Investment, GPO Box 264 Melbourne VIC 3001  
**Telephone** 1800 913 118  
**Email** clientfirst@ioof.com.au  
**Web** www.ioof.com.au

## Additional Commentary/Definitions

### Financial Institution

A Financial Institution is defined as one of the following:

- 1 **Custodial Institution** – any Entity that holds, as a substantial portion of its business, financial assets for the account of others
- 2 **Depository Institution** – any Entity that accepts deposits in the ordinary course of a banking or similar business
- 3 **Specified Insurance Company** – any Entity that is an insurance company (or the holdings company of an insurance company) that issues, or is obligated to make payments with respect to, cash value insurance contracts or annuity contracts
- 4 **Investment Entity** – any Entity that:
  - a primarily conducts, as a business, one or more of the following for or on behalf of a customer:
    - i trading in money market instruments (such as cheques, bills, certificates of deposits, derivatives, etc.), foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading
    - ii individual and collective portfolio management; or
    - iii otherwise investing, administering or managing Financial Assets or money on behalf of other persons; OR
  - b primarily derives its gross income from the investment or trading in Financial Assets if the Entity is managed by another entity that is a Financial Institution.

A Financial Asset is broadly a security (such as a share of stock in a corporation, partnership or beneficial ownership interest in a widely held or publicly traded partnership or trust, note, bond, debenture, or other evidence of indebtedness), commodity, swap or any interest in any of these. However, a Financial Asset is not a non-debt, direct interest in real property.

### Entity Managed by Another Financial Institution

An Entity is 'managed by' another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the following activities or operations: trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferrable securities; or commodity futures trading.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity that performs the above trading functions, if any of the managing Entities is such an Entity.

### Non-Participating CRS jurisdictions

Non-Participating CRS jurisdictions refers to any jurisdictions that is NOT a participating CRS jurisdiction.

### Participating CRS jurisdictions

It is a jurisdiction as identified in a published list that has implemented the CRS and has an agreement in place with Australia to automatically exchange CRS information. To access the current list of Participating CRS jurisdictions, please refer to the OECD website via this link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>