

Customer Identification Form For Trusts and Trustees

ISSUED 10 AUGUST 2018

To comply with our obligations under the Anti-Money Laundering (AML) and Counter Terrorism Financing (CTF) Act 2006, Pental investors must now complete a Customer Identification Form in addition to the application form.

The foreign tax residency information requested in this form is for the purpose of complying with our obligations under domestic and international laws to identify tax residents of a country or countries other than Australia.

This Customer Identification Form is to be completed for product applications relating to Trusts and Trustees only.

Customer identification forms for other entity types can be obtained by calling us on 1800 813 886 or downloaded from pentalgroup.com/application-customer-identification-forms.

Please follow the instructions provided.

Complete this form using a black pen – print in clear CAPITAL LETTERS.

Read this

Are you lodging your application form through a financial adviser? Please speak to your financial adviser before completing the Customer Identification Form.

Existing investors of Pental may not be required to complete the Customer Identification Form for AML purposes, however you will be required to complete this form to provide us with your foreign tax residency information. To determine if you are required to lodge this form for AML purposes, please call us on 1800 813 886 and provide your Pental account details.

Applications received without a completed Customer Identification Form and any necessary supporting documentation, from investors who are required to be identified for AML purposes, cannot be processed.

For more information call 1800 813 886
or visit pentalgroup.com



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Instructions and checklist for completing this form

WHO SHOULD COMPLETE THIS CUSTOMER IDENTIFICATION FORM

A Trust /Trustee investing in a new Pental product.

IMPORTANT INFORMATION FOR INVESTORS

- If you are lodging your product application form through a financial adviser, please contact your financial adviser for further information.
- If you are lodging your product application form as a direct investor (without a financial adviser), please complete Section 1 and either Section 3 and 4 (if applicable) of the Customer Identification Form only, and attach certified copies of your identification document(s) where required. If you choose this option, please use the checklist provided below.
- If you are an existing investor completing this form to provide us with your foreign tax residency information, you do not need to complete Section 1B or send us any supporting documentation outlined in this form.

CHECKLIST FOR OPTION 1

Before you send the Customer Identification Form, ensure that you have correctly completed all items on the checklist below. Ensuring that all information and documentation is provided will assist in a smooth application process.

This checklist section of this form is provided for your records and is not required by Pental to process your application.

- Complete all applicable fields in Section 1 and either Section 3 and 4 (if applicable) of the Customer Identification Form using the instructions provided.
- The following documents must be mailed to Pental:
 - completed Customer Identification Form
 - certified copies of your identification document(s), and
 - product application form with any applicable documentation.

IMPORTANT INFORMATION FOR FINANCIAL ADVISERS

When using this Customer Identification Form, please complete:

- Sections 1 and 2 and
- Sections 3 and 4 (if applicable), or
- Individual Customer Identification Form/s or Australian and Foreign Company Customer Identification Form/s if applicable.

Under the AML/CTF Act, we are entitled to rely on the customer identification procedures conducted by financial advisers provided that the procedure was carried out in accordance with the requirements of the AML/CTF Act.

If you are a financial adviser who has identified and verified the investor, by completing this Customer Identification Form together with the verification procedure and in consideration of Pental Fund Services Limited (Pental) accepting the investor's application:

- you agree to identify and verify all new investors by using this Customer Identification Form
- you agree to retain a copy of the completed forms and all identification documents received from the investor in the investor's file for seven (7) years after the end of your relationship with the investor
- you agree to advise Pental in writing when your relationship with the investor is terminated and agree to promptly provide Pental all identification documents and/or the record of identification received from the investor at this time, or as otherwise requested from Pental, from time to time.

FOREIGN TAX RESIDENCY REPORTING OBLIGATIONS

We are required to identify tax residents of a country or countries other than Australia in order to meet account information reporting requirements under domestic and international laws.

If at any time after account opening, information in our possession suggests that the Trust and/or any individual who holds ownership and/or control in the Trust of 25% or more (Controlling Person) may be a tax resident of a country or countries other than Australia, you may be contacted to provide further information on the foreign tax status of the Trust and/or any Controlling Person. Failure to respond may lead to certain reporting requirements applying to the account.

By completing this form you certify that at any time there is a change to the foreign tax residency status details of the Trust and/or any Controlling Person(s), you will inform us. You also certify that if at any time there is a change of a Controlling Person(s) you will inform us.

A Controlling Person refers to the individual(s) that directly or indirectly own a legal interest in the Trust of 25% or more and/or exercises actual effective control over the Trust, whether from an economic or other perspective such as through voting rights. Where no individuals are identified as exercising control of the Trust through ownership interests, the Controlling Person of the Trust is deemed to be the individual(s) who hold the position of senior managing official. In addition, Controlling Person includes the settlor(s), trustee(s), appointer(s), protector(s) or classes of beneficiaries of the Trust.



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HOW TO CERTIFY YOUR DOCUMENTS

A certified copy is a document that has been certified as a true copy of an original document.

To certify a document, take the original document and a photocopy to one of the people listed in the categories below and ask them to certify that the photocopy is a true and correct copy of the original document. That person will need to print their name, date and the capacity in which they are signing (e.g. postal agent, Justice of the Peace). Sample wording is provided below.

I, [full name], as [category of persons as listed below], certify that this [name of document] is a true and correct copy of the original [signature and date].

WHO CAN CERTIFY COPIES OF DOCUMENTS

Legal	<ul style="list-style-type: none">• a solicitor or barrister (that is, a person who is enrolled on the roll of the Supreme Court of a State or Territory, or the High Court of Australia, as a legal practitioner (however described))• a judge of a court• a magistrate• a chief executive officer of a Commonwealth court• a registrar or deputy registrar of a court• a notary public
JP	<ul style="list-style-type: none">• a Justice of the Peace
Police	<ul style="list-style-type: none">• a police officer
Accountant	<ul style="list-style-type: none">• a member of the Institute of Chartered Accountants in Australia, Certified Practising Accountants Australia or the National Institute of Accountants with two or more years of continuous membership
Post office	<ul style="list-style-type: none">• an agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public• a permanent employee of the Australian Postal Corporation with two or more years of continuous service who is employed in an office supplying postal services to the public
Diplomatic service	<ul style="list-style-type: none">• an Australian consular officer• an Australian diplomatic officer (within the meaning of the Consular Fees Act 1985)
Financial corporations (bank, building society, credit union)	<ul style="list-style-type: none">• an officer with two or more continuous years of service with one or more financial institutions (for the purposes of the Statutory Declaration Regulations 1993)• a finance company officer with two or more continuous years of service with one or more finance companies (for the purposes of the Statutory Declaration Regulations 1993)• an officer with, or authorised representative of, a holder of an Australian financial services licence, having two or more continuous years of service with one or more licensees.



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SECTION 1: ALL TRUSTS

SECTION 1A: TRUST DETAILS

1.1 GENERAL INFORMATION

Full name of Trust

Full business name (if any)

Country where Trust established

Source of funds – only provide options from the list below (must complete for new investors only)

Commission, Bonus, Business Income/Earnings, Business Profits, Investment Income/Earnings, Corporate investments earnings, Rental Income, Superannuation/Pension, Loan, Insurance Payment, Compensation Payment, Sale of assets, Liquidation of assets, Mergers and Acquisitions, Controlled Money Account, Gift/Donation, Tax refund, Additional sources (must outline the source)

Source of wealth – only provide options from the list below (must complete for new investors only)

Business income/earnings, Business profits, Investment Income/earnings, Corporate Investment/Earnings, Rental Income, Insurance Payment, Compensation Payment, Owns real estate/property, Sale of assets, Liquidation of assets, Mergers and Acquisitions, Controlled Money Account, Gift/Donation, Additional Source (must outline the source)

1.2 TRUST – FOREIGN TAX RESIDENCY INFORMATION

Is the Trust a tax resident of any country outside of Australia?

No	Go to Section 1.3
Yes	List all of the countries outside of Australia in which the Trust is a resident for tax purposes and your Tax Identification Number (TIN)* for each below:

1 COUNTRY OF TAX RESIDENCY 1

Country of Tax Residency 1

Tax Identification Number (TIN) 1

OR

reason why TIN is not applicable (select ONE option only):

Foreign TIN not issued by this country

Foreign TIN pending issue by this country's tax authority

2 COUNTRY OF TAX RESIDENCY 2

Country of Tax Residency 2

Tax Identification Number (TIN) 2

OR

reason why TIN is not applicable (select ONE option only):

Foreign TIN not issued by this country

Foreign TIN pending issue by this country's tax authority

If there are more than two countries outside Australia in which the Trust is a resident for tax purposes, please photocopy this section to provide these details.

*A foreign TIN is an identifying number or equivalent issued by the Trust's country of tax residency that is used for tax purposes.



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1.3 TYPE OF TRUST

Select [**x**] only ONE of the following Trust types and provide the information requested.

Regulated managed investment scheme	Provide Australian Registered Scheme Number (ARSN)	<input type="text"/>	Go to Section 1B
Regulated trust (e.g. an SMSF)	Provide name of the regulator (e.g. ASIC, APRA, ATO)	<input type="text"/>	Go to Section 1B
	Provide the Trust's ABN or registration/licensing details	<input type="text"/>	
Government superannuation fund	Provide name of the legislation establishing the fund	<input type="text"/>	Go to Section 1B
Other trust type	Provide Trust description (e.g. Family, unit, charitable, estate)	<input type="text"/>	Complete Sections 1.4,1.5,1.6,1.7 and 1.8 (if applicable)

1.4 SETTLOR OF TRUST – FOR ‘OTHER TRUST TYPES’ ONLY

Full name of settlor(s)*

*Settlor of the Trust could be an individual or an organisation (e.g. Law Firm or Accountancy) that has created the Trust by settling a sum of money or item of property on a Trust for the benefit of the beneficiaries.

Is the settlor, or any Controlling Person of the settlor, a tax resident of any country outside of Australia?
(please refer to page 2 for the definition of ‘Controlling Person’)

No	Go to Section 1.5
Yes	Go to Section 1.5

1.5 BENEFICIARY DETAILS FOR ‘OTHER TRUST TYPE’ ONLY

Do not complete if the Trust is a registered managed investment scheme, regulated trust (e.g. SMSF) or government superannuation fund.

Does the Trust deed name the beneficiaries?

Yes	How many beneficiaries are there? <input type="text"/>	Provide the full name of each beneficiary below.	
		Full given name(s)	Surname
	1	<input type="text"/>	<input type="text"/>
	2	<input type="text"/>	<input type="text"/>
	3	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	
If there are more beneficiaries, provide details on a separate sheet.			
No	Provide details of the membership class/es (e.g. unit holders, family members of named person, charitable purpose)		
<input type="text"/>			
<input type="text"/>			

Are any of the beneficiaries listed above, or any Controlling Person of the beneficiary, a tax resident of any country outside of Australia? (please refer to page 2 for the definition of a ‘Controlling Person’)

No	Go to Section 1.6
Yes	Go to Section 1.6



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1.6 TRUSTEE DETAILS FOR 'OTHER TRUST TYPE' ONLY

Do not complete if the Trust is a registered managed investment scheme, regulated trust (e.g. SMSF) or government superannuation fund.

How many Trustees are there?

Provide the full name of each Trustee below.

NOTE: All Trustees listed below are required to complete a Customer Identification Form based on the nature of the Trustee. For example, an Individual Customer Identification Form should be completed for each Trustee who is an Individual or an Australian and Foreign Company Customer Identification Form for a Trustee that is an Australian Company. These forms are available from pendalgroup.com/application-customer-identification-forms.

1 TRUSTEE 1

Full given name(s) or company name

Surname

Alternate name(s) (if any)

Residential address if an individual Trustee or company registered office address (PO Box is not acceptable)

STATE

POSTCODE

COUNTRY

2 TRUSTEE 2

Full given name(s) or company name

Surname

Alternate name(s) (if any)

Residential address if an individual Trustee or company registered office address (PO Box is not acceptable)

STATE

POSTCODE

COUNTRY

3 TRUSTEE 3

Full given name(s) or company name

Surname

Alternate name(s) (if any)

Residential address if an individual Trustee or company registered office address (PO Box is not acceptable)

STATE

POSTCODE

COUNTRY

4 TRUSTEE 4

Full given name(s) or company name

Surname

Alternate name(s) (if any)

Residential address if an individual Trustee or company registered office address (PO Box is not acceptable)

STATE

POSTCODE

COUNTRY

If there are more Trustees, provide details on a separate sheet. Go to Section 1.7



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4 CONTROLLING PARTY 4

Full given name(s)

Surname

Alternate name(s) (if any)

Date of Birth (dd/mm/yyyy)

 / /

Role

Residential address (PO Box is not acceptable)

STATE

POSTCODE

COUNTRY

1.8 SETTLORS, CONTROLLING PERSONS AND BENEFICIARIES – FOREIGN TAX RESIDENCY INFORMATION

Complete this section if the settlor, any controlling person of the settlor/beneficiary, or any beneficiary is a tax resident of any country outside of Australia, as indicated under Sections 1.4 and 1.5.

NOTE: If the settlor or beneficiary is an entity, and is a tax resident of any country outside of Australia, then only Controlling Person(s) of that entity must provide the below information, not the entity itself. Please refer to page 2 for the definition of 'Controlling Person'.

1 PERSON 1

Settlor Beneficiary Controlling Person

Full given name(s)

Surname

Date of Birth (dd/mm/yyyy)

 / /

Residential address (PO Box is not acceptable)

STATE

POSTCODE

COUNTRY

List all of the countries outside of Australia in which the person is a resident for tax purposes and the Tax Identification Number (TIN)* for each below:

Country of Tax Residency 1

Tax Identification Number (TIN) 1

OR

reason why TIN is not applicable (select ONE option only):

- Foreign TIN not issued by this country
- Individual is under age
- Foreign TIN pending issue by this country's tax authority

Country of Tax Residency 2

Tax Identification Number (TIN) 2

OR

reason why TIN is not applicable (select ONE option only):

- Foreign TIN not issued by this country
- Individual is under age
- Foreign TIN pending issue by this country's tax authority

This section is continued next page



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2 PERSON 2

Settlor Beneficiary Controlling Person

Full given name(s)

Surname

Date of Birth (dd/mm/yyyy)

 / /

Residential address (PO Box is not acceptable)

STATE

POSTCODE

COUNTRY

List all of the countries outside of Australia in which the person is a resident for tax purposes and the Tax Identification Number (TIN)* for each below:

Country of Tax Residency 1

Tax Identification Number (TIN) 1

OR

reason why TIN is not applicable (select ONE option only):

- Foreign TIN not issued by this country
- Individual is under age
- Foreign TIN pending issue by this country's tax authority

Country of Tax Residency 2

Tax Identification Number (TIN) 2

OR

reason why TIN is not applicable (select ONE option only):

- Foreign TIN not issued by this country
- Individual is under age
- Foreign TIN pending issue by this country's tax authority

If there are more than two persons that are resident of a foreign country for tax purposes or you require additional space, please photocopy this section to provide these details.

*A foreign TIN is an identifying number or equivalent issued by the individual's country of tax residency that is used for tax purposes.

SECTION 1B: VERIFICATION PROCEDURE FOR TRUSTS

- Select ONE of the following options used to verify the Trust – option selected MUST confirm the settlor of Trust name for Trusts other than Testamentary Trusts.
- Contact us if you are unable to provide the required documents.
- If instructed to provide certified copies of documents, please refer to the 'How to certify your documents' section for information on how to do this.

PART A – ACCEPTABLE DOCUMENT

Only complete for a registered managed investment scheme, regulated trust (e.g. SMSF) or government superannuation fund as selected in Section 1.3.

Cross x	Select ONE of the following options used to verify the Trust
<input type="checkbox"/>	A copy or relevant extract of the legislation establishing the government superannuation fundsourced from a government website
<input type="checkbox"/>	Perform a search of the ASIC, ATO or relevant regulator's website (Pendal to perform for direct customers. Advisers to complete Section 2B for advised customers).

PART B – ALTERNATIVE ACCEPTABLE DOCUMENT

Only complete for 'Other trust type' as selected in Section 1.3.

Cross x	Select ONE of the following options used to verify the Trust
<input type="checkbox"/>	A certified copy of a notice issued by the Australian Taxation Office within the last 12 months (e.g. Notice of Assessment). Block out the TFN before scanning, copying or storing this document.
<input type="checkbox"/>	A letter from a solicitor or qualified accountant that confirms the name and existence of the Trust and the settlor of Trust full name – must be an original letter
<input type="checkbox"/>	A certified copy or certified extract of the Trust deed showing the full name of the Trust, deed issuer, issue date and settlor of the Trust full name.

OR

Documents written in any other language but English must be accompanied by an English translation prepared by an accredited translator.



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SECTION 1C: TRUSTEES AND CONTROLLING PARTIES FOR 'OTHER TRUST TYPE' ONLY VERIFICATION PROCEDURE

NOTE: All Trustees specified in Section 1.6 are required to complete a Customer Identification Form based on the nature of the Trustee. For example, an individual Customer Identification Form should be completed for each Trustee that is an Australian Company. These forms are available from pendalgroup.com/application-customer-identification-forms.

NOTE: All individuals specified in Section 1.7 are required to complete an Individual Customer Identification Form available from pendalgroup.com/application-customer-identification-forms.

Standard Trust and Trustees identification Form now complete

For a regulated trust (e.g. SMSF), registered managed investment scheme, or government superannuation fund, as selected in Section 1.3, go to Section 3.

SECTION 2: FINANCIAL ADVISER USE ONLY

OPTION 1

Financial advisers can complete Sections 2B and 2C as outlined below. Please ensure that you indicate which document(s) you have sighted or which search was performed as set out in Section 1B or Section 2B of this form. Enclose the completed verification procedure with your client's product application form and mail to us.

This is our preferred method.

OR

OPTION 2

Financial advisers can complete Section 2C and send us copies of the documents received from the investor with this completed Customer Identification Form and the product application form. Documents must be provided in line with Section 1B of this form.

SECTION 2A: VERIFICATION REQUIREMENTS FOR TRUSTS

Verify the following:

Registered managed investment scheme, regulated trust or government superannuation fund

- full name of the Trust
- verify that the Trust is a registered managed investment scheme, regulated trust or government superannuation fund, as applicable

Other trusts

- full name of the Trust
- settlor of Trust full name
- verify the identity of the Trustee.

SECTION 2B: RECORD OF VERIFICATION PROCEDURE

ID Document Details

Verified from	Performed search	Original	Certified copy
Document issuer/Website	<input type="text"/>		
Issue date (dd/mm/yyyy)	<input type="text"/>		
Search date (dd/mm/yyyy)	<input type="text"/>		
Accredited English translation	n/a	Sighted	

By completing this section you are agreeing to be bound by the terms and conditions set out on page 2 of this form.

SECTION 2C: FINANCIAL ADVISER DETAILS

Date verified (dd/mm/yyyy)	Financial Adviser's name	
<input type="text"/>	<input type="text"/>	
Phone number	AFS Licensee name	AFSL number
<input type="text"/>	<input type="text"/>	<input type="text"/>

By completing this section you are agreeing to be bound by the terms and conditions set out on page 2 of this form.



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SECTION 3: ADDITIONAL INFORMATION FOR REGULATED TRUSTS

ADDITIONAL INFORMATION ABOUT ONE OF THE TRUSTEES

To be completed by regulated trusts only.

Complete the applicable parts of only one of the following sections, as required, to collect the additional information about the identity of only one of the Trustees where the selected Trustee is:

- an individual – Section 4
- an Australian company – Section 5
- a foreign company – complete an Australian and Foreign Companies Customer Identification Form available from pendalgroup.com/application-customer-identification-forms.

SECTION 4: INDIVIDUAL TRUSTEE

SECTION 4A: INDIVIDUAL DETAILS

To be completed by regulated trusts only. To be completed if selected Trustee is an Individual.

Full given name(s) Surname Date of Birth (dd/mm/yyyy) / /

Alternate name(s) (if any)

Residential address (PO Box not accepted) – *only provide address details if not provided in Section 1.6*

 STATE POSTCODE
 COUNTRY

SECTION 4B: FOREIGN TAX RESIDENCY INFORMATION

Are you a tax resident of any country outside of Australia?

No	This form is now complete
Yes	List all of the countries outside of Australia in which the Trust is a resident for tax purposes and your Tax Identification Number (TIN)* for each below:

1 COUNTRY OF TAX RESIDENCY 1	2 COUNTRY OF TAX RESIDENCY 2
Country of Tax Residency 1 <input type="text"/>	Country of Tax Residency 2 <input type="text"/>
Tax Identification Number (TIN) 1 <input type="text"/>	Tax Identification Number (TIN) 2 <input type="text"/>
OR reason why TIN is not applicable (select ONE option only): Foreign TIN not issued by this country Individual is under age Foreign TIN pending issue by this country's tax authority	OR reason why TIN is not applicable (select ONE option only): Foreign TIN not issued by this country Individual is under age Foreign TIN pending issue by this country's tax authority

If there are more than two countries outside Australia in which you are a tax resident, please photocopy this section to provide these details.

*A foreign TIN is an identifying number or equivalent issued by the Trust's country of tax residency that is used for tax purposes.



SECTION 5: AUSTRALIAN COMPANY TRUSTEE

AUSTRALIAN COMPANY DETAILS

To be completed by regulated trusts only. To be completed if selected Trustee is an Australian Company.

5.1: GENERAL INFORMATION

Full name as registered by ASIC

Australian Company Number (ACN)

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Business/Trading As Name(s) (If any)

Registered office address (PO Box is not acceptable)

STATE

POSTCODE

COUNTRY

Principal place of business (if any) (PO Box is not acceptable)

STATE

POSTCODE

COUNTRY

5.2 FOREIGN TAX RESIDENCY INFORMATION

Is the Company a tax resident of any country outside of Australia?

No	Go to Section 5.3
Yes	List all of the countries outside of Australia in which the Trust is a resident for tax purposes and your Tax Identification Number (TIN)* for each below:

1 COUNTRY OF TAX RESIDENCY 1

Country of Tax Residency 1

Tax Identification Number (TIN) 1

OR

reason why TIN is not applicable (select ONE option only):

Foreign TIN not issued by this country

Foreign TIN pending issue by this country's tax authority

2 COUNTRY OF TAX RESIDENCY 2

Country of Tax Residency 2

Tax Identification Number (TIN) 2

OR

reason why TIN is not applicable (select ONE option only):

Foreign TIN not issued by this country

Foreign TIN pending issue by this country's tax authority

If there are more than two countries outside Australia in which the Company is a resident for tax purposes, please photocopy this section to provide these details.

*A foreign TIN is an identifying number or equivalent issued by the Trust's country of tax residency that is used for tax purposes.

5.3 REGULATORY / LISTING DETAILS

Select [] the following categories which apply to the Company and provide the information requested only if applicable

Regulated company (licensed by an Australian Commonwealth, State or Territory statutory regulator)	Regulator name	<input type="text"/>
	Licence details (e.g. AFSL, ACL, RSE)	<input type="text"/>
Australian listed company	Name of market/exchange	<input type="text"/>
Majority-owned subsidiary of an Australian listed company	Australian listed company name	<input type="text"/>
	Name of market/exchange	<input type="text"/>



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5.4 COMPANY TYPE

Select [] only ONE of the following categories and provide any information requested

Public	If the Trust is a registered managed investment scheme, regulated trust (e.g. SMSF) or government superannuation fund, this form is now complete.
Private/Proprietary	Go to Section 5.5 below.

5.5 DIRECTORS

- To be completed for proprietary companies.
- This section does not need to be completed for public and listed companies.

How many directors are there?	<input type="text"/>	Provide the full name of each director below.
	Full given name(s)	Surname
1	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>
If there are more directors, provide details on a separate sheet.		

For Australian Company Trustees, this form is now complete.



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