



# Self-certification (controlling person) form.

**Complete this form if the Account Holder is a Passive NFE (a passive Entity that is not a Financial Institution), or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.**

For multiple Controlling Persons use a separate form for each Controlling Person.

## Getting started

Laws based on the OECD Common Reporting Standard (CRS) require ME to collect and report information about an Account Holder's tax residence. Each country has its own rules for defining tax residence. Generally your tax residence is the country where you live. Special circumstances may cause you to be a tax resident elsewhere or a tax resident in more than one country at the same time (dual residency). If your tax residence is located outside Australia, we may be obliged to pass on the information in this form and other financial information with respect to your financial accounts to the Australian Taxation Office, and they may exchange this information with tax authorities of other countries pursuant to intergovernmental agreements to exchange financial account information.

For more information on tax residence, consult your tax adviser or the information on the OECD website [oecd.org](http://oecd.org). You can find summaries of defined terms at the end of this form.

## Section 1 - Identification of Controlling Person

Is the Entity Account Holder of which you're a Controlling Person already a ME customer?

No  Yes ▶ Account number

Legal name of the Entity Account Holder of which you're a Controlling Person

Are you already a ME Business customer?  No  Yes ▶ Account number

Title (Mr/Mrs/Miss/Ms/Other)  Given name(s)  Family name

Date of birth  Gender  Male  Female Email address

Residential address

Country  State  Postcode

Postal address (write 'AS ABOVE' if same as residential address)

Country  State  Postcode

## Section 2 - Individual Tax residency

Are you a tax resident in any country other than Australia?

No  Yes ▼

If yes, complete the following specifying:

- (I) where you're a tax resident and
- (II) your Taxpayer Identification Number (TIN) for each country or a valid reason for not providing this.

Country	TIN	This country doesn't issue a TIN	This country doesn't require collection of my TIN
<input type="text"/>	<input type="text"/>	or <input type="checkbox"/>	or <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	or <input type="checkbox"/>	or <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	or <input type="checkbox"/>	or <input type="checkbox"/>

If you're a tax resident in more than three countries, please provide the information above in a separate sheet.

## Section 3 – Declarations

1. I understand that the information I've supplied is covered by the terms and conditions governing the Account Holder's relationship with ME setting out how ME may use and share the information I've supplied.
2. I acknowledge that the information in this form and information regarding me and any Reportable Account may be reported to the Australian Taxation Office and exchanged with tax authorities of other countries where I may be a tax resident, pursuant to intergovernmental agreements to exchange financial account information.
3. I certify that I'm the Controlling Person of the account to which this form relates.
4. I declare that all information provided in this declaration is true and correct.
5. I undertake to advise ME within 60 days of any change in circumstances that affects my tax residency status or causes the information contained in this form to become incorrect or incomplete, and to provide ME with an updated self-certification within 60 days of such change in circumstances.

Your name (please print)

Signature

Date

D	D	M	M	Y	Y	Y	Y
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## Returning your form

If the Account Holder is a new customer applying for an account with ME, this form should be:

- attached and returned with the account application form

If the Account Holder is a ME customer with an existing business account, this form can be returned by:

- mail to ME Business Account services, Reply Paid 1345, Melbourne VIC 8060
- email to [businessadmin@mebank.com.au](mailto:businessadmin@mebank.com.au)

If the Account Holder is a ME customer with an existing treasury product account, this form can be returned by:

- mail to ME Treasury Services, GPO Box 1345, Melbourne VIC 3000
- email to [treasury@mebank.com.au](mailto:treasury@mebank.com.au)

## Defined terms

These are selected summaries of defined terms to assist you with the completion of this form. Further details can be found on the OECD website at [oecd.org](http://oecd.org).

**Account Holder** means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

**Active NFE** is an NFE that meets any of the following criteria:

- a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) the NFE is not yet operating a business and has no prior operating history (start-up NFE) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) the NFE meets all of the following requirements (non-profit NFE):
  - (I) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - (II) it is exempt from income tax in its jurisdiction of residence;
  - (III) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - (IV) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - (V) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

**Control** over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity is generally the natural person(s) who exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is generally the natural person who holds the position of senior managing official.

**Controlling Person** is a natural person who exercises control over an entity. This definition corresponds to the term beneficial owner as described in the Financial Action Task Force Recommendations.

**Controlling Persons of a trust** means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust. Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

**Entity** means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

**Financial Account** is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts and Annuity Contracts.

**Investment Entity** includes two types of Entities:

- (I) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - individual and collective portfolio management; or
  - otherwise investing, administering, or managing Financial Assets or money on behalf of other persons, and such activities or operations do not include rendering non-binding investment advice to a customer; and
- (II) an Investment Entity managed by another Financial Institution, where the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

**Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution** means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not resident in, or a branch located in, a Participating Jurisdiction.

**Investment Entity managed by another Financial Institution** means an Entity managed by another Entity where the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (I) above in the definition of Investment Entity. 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 the first type of Investment Entity, if any of the managing Entities is such another Entity.

**Participating Jurisdiction** means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

**Participating Jurisdiction Financial Institution** means (i) any Financial Institution that is a tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not a tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

**Passive NFE** means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

**Reportable Account** means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

**Reportable Jurisdiction** means a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

**Reportable Person** means an individual or entity that is a tax resident in a Reportable Jurisdiction under the laws of that jurisdiction. The Account Holder will normally be the Reportable Person; however, in the case of an Account Holder that is a Passive NFE, a Reportable Person also includes any Controlling Persons who are a tax resident in a Reportable Jurisdiction.

**TIN** means taxpayer identification number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (functional equivalent). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

