



Tax residency – Company or Trust

Additional information required for investments into the Guaranteed Annuity and Guaranteed Annuity (Liquid Lifetime).

Information about investors that are foreign tax residents must be reported to the Australian Taxation Office (ATO) in accordance with international tax reporting standards and laws to which Australia is subject. These include the OECD Common Reporting Standard (CRS) and United States Foreign Account Tax Compliance Act (FATCA).

If you require further information on the CRS or FATCA, please visit the ATO's website www.ato.com.au

1. Entity type/tax status

Select the appropriate entity type from one of the 4 options below and provide requested information.

1. **A Financial Institution** (A custodial or depository institution, an investment entity or specified insurance company for FATCA/CRS purposes)

Provide the entity's Global Intermediary Identification Number (GIIN), if applicable

If the entity is a Financial Institution but does not have a GIIN, provide its FATCA status (select one)

Deemed Compliant Financial Institution

Excepted Financial Institution

Exempt Beneficial Owner

Non Reporting IGA Financial Institution

(If the Entity is a Trustee- Documented trust, provide the Trustee's GIIN)

Non participating Financial Institution

US Financial Institution

Other (Describe the Company'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?

No Yes If Yes, please proceed to Section 2 (Foreign Controlling Persons).

If No, please proceed to Section 4.

2. **Public Listed Company, Majority Owned Subsidiary of a Public Listed Company, Governmental Entity, International Organisation, Central Bank, an Australian Registered Charity or Deceased Estate.**

If the entity type is listed here, please proceed to Section 4.

3. **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.)

If the entity is a Foreign Charity or an Active NFE, please proceed to Section 3 (Country of Tax Residency).

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

Please proceed to Section 2 (Foreign Controlling Persons).





2. Foreign Controlling Persons (Individuals)

Tax Residency rules differ by country. Whether an individual is a 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. Are any of the individuals listed in the application form as (directors, substantial shareholders, trustees, trust settlors or trust beneficiaries) tax residents of countries other than Australia?

No Yes If Yes, please provide each individual's full name, residential address, date of birth, country of tax residence and Tax Identification Number (TIN) or equivalent below.

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 a Social Security 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.

- Reason A – The country of tax residency does not issue TINs to tax residents.
- Reason B – I have not been issued with a TIN.
- Reason C – The country of tax residency does not require the TIN to be disclosed.

Individual 1

Full name

Residential address (if not previously provided on the application form)

Street address

Suburb State Postcode

Country

Date of birth (if not previously provided on application form)

Date / /

Country 1 TIN If no TIN, list reason A, B or C

Country 2 TIN If no TIN, list reason A, B or C

Country 3 TIN If no TIN, list reason A, B or C

Individual 2

Full name

Residential address (if not previously provided on the application form)

Street address

Suburb State Postcode

Country

Date of birth (if not previously provided on application form)

Date / /

Country 1 TIN If no TIN, list reason A, B or C

Country 2 TIN If no TIN, list reason A, B or C

Country 3 TIN If no TIN, list reason A, B or C





Individual 3

Full name

Residential address (if not previously provided on the application form)

Street address

Suburb State Postcode

Country

Date of birth (if not previously provided on application form)

Date / /

Country 1 TIN If no TIN, list reason A, B or C

Country 2 TIN If no TIN, list reason A, B or C

Country 3 TIN If no TIN, list reason A, B or C

3. Country of tax residency for entity

Is the entity a tax resident of a country other than Australia?

No Yes If Yes, please provide the entity's country of tax residence and tax identification number (TIN) or equivalent below. If the entity is a tax resident of more than one other country, please list all relevant countries below.

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 TIN If no TIN, list reason A, B or C

2. Country TIN If no TIN, list reason A, B or C

3. Country TIN If no TIN, list reason A, B or C

4. Country TIN If no TIN, list reason A, B or C

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

Reason B – I have not been issued with a TIN.

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

4. Declaration

Complete the Declaration section below. To be signed by same signatories as per the original application form.

I/We declare that all details provided are true and correct and I/we indemnify Challenger Life Company Limited (ABN 44 072 486 938) (AFSL 234670) against any liabilities whatsoever arising out of it acting on any incorrect or misleading information provided by me/us in connection with this information.

Signatory 1 (Sole or Primary Director (of company or company trustee) or Primary Trustee)

Signature (please sign) Date / /

Print name

Policy number

Capacity Sole Director Director Secretary (company investments only)

Signatory 2 (Second Director or Secretary (of company or company trustee) or Second Trustee)

Signature (please sign) Date / /

Print name

Capacity Director Secretary (company investments only)

