

Foreign Account Tax Compliance Act (FATCA) Self-Certification

Foreign Account Tax Compliance Act

The Foreign Account Tax Compliance Act (**FATCA**) is a US law enacted to reduce offshore tax evasion by US Persons. It imposes certain due diligence and reporting obligations on foreign (non-US) financial institutions. The Australian and US governments entered into a Model 1 Inter-Governmental Agreement (**Australian IGA**) on 28 April 2014 to facilitate the application of FATCA to Australian Financial Institutions (**AFIs**). The Australian IGA was given effect under the *Tax Laws Amendment (Implementation of the FATCA Agreement) Act 2014* (Cth) (**FATCA Act**) and generally applies to AFIs from 1 July 2014.

AFIs are required, subject to any applicable thresholds or exemptions, under the FATCA Act to collect, identify and report to the Australian Taxation Office (**ATO**) various account-related information of certain investors identified as US tax residents or citizens and, for the 2015 and 2016 calendar years only, of non-FATCA-compliant financial institutions.

Accordingly, in order to comply with FATCA, Platinum is required to collect from you the information requested in this Self-Declaration for FATCA purposes. If this information is not provided, you (and your relevant account-related information) may be reported to the ATO.

Investment Account Details

Account Number

Account Name

Tick **one** box to indicate the relevant category and if required provide further information requested.

FATCA exempt (for example, investors have no affiliation with the US or are an Australian regulated superannuation fund)

An individual who is a US citizen or resident of the US for tax purposes

Please provide your US Taxpayer Identification Number (TIN)

Name (in full)

US Taxpayer Identification Number (TIN)
(XXX-XX-XXXX)

A company, partnership, trust or association established under the laws of the US or a US taxpayer

Please provide the entity's US Taxpayer Identification Number (TIN)

A financial institution or trust with a trustee that is a financial institution (eg: custodial, depository institution, an investment entity or a specified insurance company for FATCA purposes)

Please provide the entity's Global Intermediary Identification Number (GIIN)

If the financial institution does not have a GIIN, please clarify its FATCA status
(eg: exempt beneficial owner, deemed compliant FFI, Non-participating FFI)

A proprietary company, partnership, trust or association that is not a financial institution as described above and in the preceding reporting period either:

- earned 50% or more of its gross income from distributions, dividends, rental, interest or other investment income; or
- held 50% or more of its assets in shares, properties, bonds or similar investment assets that generate passive income

If you ticked this category, are any of the (as relevant) shareholders holding a controlling interest (i.e. holding more than 25% of the company), or are any of the partners, beneficiaries, trustees or settlors US citizens or US taxpayers?

NO. YES. Please provide the following details:

Name (in full)

Address

US Taxpayer Identification Number (TIN)
(XXX-XX-XXXX)

Please complete the Form and return to Platinum at:

PLATINUM ASSET MANAGEMENT
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SYDNEY NSW 2001

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PLATINUM'S WEBSITE

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