

# Entity foreign tax residency self-certification form



## About this form

Commercial and business customers must complete this form to ensure we hold accurate and current information about your foreign tax residency. This form is for businesses, trusts, charitable institutions, government entities, not for profits and partnerships only - no sole traders or individuals.

## Please return to:

customer.resolutions@ing.com.au

## Why this form must be completed

Australia has enacted laws committing to global standards on the automatic exchange of financial account information - commonly known as the Common Reporting Standard (CRS) and Foreign Account Tax Compliance Act (FATCA).

Under these laws, financial institutions must identify where an account holder is a resident for tax purposes, and report information about financial accounts of foreign tax residents to the Australian Taxation Office (ATO). Tax authorities in participating countries may then exchange this information with each other.

The purpose of the standards is to give participating nations transparency about the financial assets that their residents hold offshore..

## If we don't receive your form

As we're bound by legislation, we may be required to treat you as a tax resident in a country outside of Australia (even if you aren't) and report the relevant details to the ATO. If you intend to open a new account, we won't be able to do this for you.

## Where to find more information

- Visit the ATO website - [ato.gov.au/crs](http://ato.gov.au/crs)
- Speak with a professional tax adviser
- See the CRS and FATCA FAQs and glossary - [ing.com.au](http://ing.com.au)

## If you're an individual

If you're a controlling person of an entity, personal banking customer, guarantor or sole trader, please provide your tax residency information using the form for individuals available at [ing.com.au](http://ing.com.au) > Individual foreign tax residency self-certification form.

**Complete online instead** - if you have secure banking access, you can complete self-certification when you log in at [ing.com.au](http://ing.com.au) and go to **My Profile > Foreign Tax Details**.

## Part 1: Identification of account holder

ING client number for the entity:

Please tick this box if you've already completed a valid ING self-certification for the entity on or after 1 July 2017 and there have been no changes to the entity's foreign tax residency details (**please proceed to Part 7**).

## General information

If the entity is new to ING or you need to provide a new self-certification, please complete the following:

Legal name of entity

Country of incorporation of organisation

Does the entity only operate in Australia? Yes  No  If no, please list the countries that the entity also operates in

## Registered address

Street address

Suburb

State

Country

Postal code

## Mailing address (if different from residential address)

Street address (or PO Box)

Suburb

State

Country

Postal code

## Industry classification

### Australian & New Zealand Standard Industrial Classification (ANZSIC)

Please provide the ANZSIC Class code most applicable to the entity, as published by the Australian Bureau of Statistics. The ANZSIC Class code and name for popular industries are provided in the table below. To search through the full list of ANZSIC Class codes available, visit [www.abs.gov.au](http://www.abs.gov.au) and select Statistics > Classifications > ANZSIC - Industry Classifications > Search ANZSIC. Further information is also available on our website under the ANZSIC FAQs at [ing.com.au](http://ing.com.au)

Class (4 digit code) Name

### Popular Industries

ANZSIC Class Name	Class Code	ANZSIC Class Name	Class Code
Superannuation Funds	6330	Computer System Design and Related Services	7000
Financial Asset Investing	6240	Religious Services	9540
Other Social Assistance Services	8790	Other Professional, Scientific and Technical Services n.e.c.	6999
Accounting Services	6932	Other Construction Services n.e.c.	3299
Management Advice and Related Consulting Services	6962	Residential Property Operators	6711
Other Health Care Services n.e.c.	8599	Engineering Design and Engineering Consulting Services	6923
Other Interest Group Services n.e.c.	9559	Non-Residential Property Operators	6712

If applicable, please select any of the below industries that the entity operates in:

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Armament services                           | <input type="checkbox"/> Remittance                   | <input type="checkbox"/> Registered online gambling      |
| <input type="checkbox"/> Unlicensed gambling                         | <input type="checkbox"/> Pornographic activities      | <input type="checkbox"/> Non-profit organisations        |
| <input type="checkbox"/> Non-regulated/unlicensed financial services | <input type="checkbox"/> Weapons                      | <input type="checkbox"/> Thermal coal-fired power plants |
| <input type="checkbox"/> Mountain top removal mining                 | <input type="checkbox"/> Shell or correspondent banks |  |

### Standard Economic Sector Classifications of Australia (SESCA)

Please select the SESCO classification most relevant to the entity by selecting **one** of the available options below. Options may vary depending on the business type. Further information is available on our website under the SESCO FAQs at [ing.com.au](http://ing.com.au).

SESCA	Company	Company as Trustee	Individuals as Trustee	Partnerships	Incorporated Association
Community service organisations	<input type="checkbox"/>				<input type="checkbox"/>
Private non-financial corporations	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
Private unincorporated businesses			<input type="checkbox"/>	<input type="checkbox"/>	
Self Managed Superannuation Fund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Other Superannuation Fund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Special Purpose Vehicle	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

Source of funds (please select one main source of funds)

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Dividends or income from business | <input type="checkbox"/> Insurance /Settlement proceeds | <input type="checkbox"/> Sale of property or investments |
| <input type="checkbox"/> Donation /Gift                    | <input type="checkbox"/> Investment income              | Other (please specify)                                   |
| <input type="checkbox"/> Grant /Subsidy                    | <input type="checkbox"/> Royalties                      | <input type="text"/>                                     |

Non-reportable entities (please select **one** of the following options)

If you select (a) or (b) proceed to Part 5.

- (a) The entity is an Australian Superannuation Fund (which includes SMSFs) **(please proceed to Part 5)**
- (b) The entity: **(please proceed to Part 5)**
1. Is incorporated in Australia; and
  2. Has a registered address in Australia; and
  3. Is not a Financial Institution, Listed Corporation or Government Entity; and
  4. Less than 50% of the entity's gross income was passive income (e.g. dividends, interests and royalties) and less than 50% of assets held produced passive income for the last financial year
- (c) None of the above **(please proceed to Part 2)**

## Part 2: Specified U.S. Person under FATCA

Please select one of the following options:

- (a) The entity is a specified U.S. Person **(please proceed to Part 4)**
- (b) The entity is a non-specified U.S. Person **(please proceed to Part 4)**
- (c) None of the above **(please proceed to Part 3)**

## Part 3: Entity's classification under FATCA

Your entity's FATCA classification may differ from its CRS classification in Part 4.

**1. If the entity is a financial institution**—please select its classification and provide the entity's Global Intermediary Identification Number (GIIN):

- (a) U.S. Financial Institution or a Partner Jurisdiction Financial Institution
- (b) Registered Deemed Compliant Foreign Financial Institution
- (c) Participating Foreign Financial Institution

Entity's GIIN:  ·  ·  ·

**2. If the entity is a financial institution but unable to provide a GIIN**—please select one of the following:

- (a) Exempt Beneficial Owner
- (b) Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)
- (c) Non-Participating Foreign Financial Institution
- (d) Owner Documented Foreign Financial Institution (Non-US Owned)
- (e) Owner Documented Foreign Financial Institution (US Owned)

**3. If the entity is not a financial institution**—please select its classification:

- (a) Active Non-Financial Foreign Entity
- (b) Passive Non-Financial Foreign Entity (Non-US Owned)
- (c) Passive Non-Financial Foreign Entity (US Owned)
- (d) Excepted Non-Financial Foreign Entity

## Part 4: Entity type under CRS

Your entity's CRS classification may differ from its FATCA classification in Part 3. Please select the appropriate CRS classification for your entity.

- (a) Financial Institution – Investment Entity
- i. A professionally managed investment entity located in a Non-Participating Jurisdiction
- ii. Other Investment Entity

(b) Depository, Custodial or Specified Insurance Company Financial Institution

(c) Listed Corporation

i. Please provide the name of the established securities market on which the corporation is regularly traded:

ii. If you are a Related Entity of a regularly traded corporation, please provide their name:

- (d) Governmental Entity
- (e) International Organisation
- (f) Central Bank
- (g) Active Non-Financial Entity
- (h) Passive Non-Financial Entity

## Part 5: Controlling Persons

A Controlling Person means any natural person(s) who directly or indirectly exercises control over an entity. For a company, this includes any beneficial owners in the company. For a Trust, this includes Trustees, Settlers and Beneficiaries. For a Partnership this includes all partners. For Charities and for Unincorporated/Incorporated Organisations; this includes Chairman, Secretary, Treasurer or equivalent.

Please provide the name and contact details for each of the entity's Controlling Person(s) in the table below. If not relevant to you, be sure to note 'Not applicable' - e.g. Controlling Person(s) may not apply to Listed Corporations and Government Entities.

**Note:** Complete and attach an individual foreign tax residency self-certification form for each Controlling Person—available for download at [ing.com.au](http://ing.com.au).

Given name	Middle name	Surname	Phone number	Client number (if existing ING customer)

## Part 6: Country of foreign tax residence and related Taxpayer Identification Number ("TIN")

Is Australia the sole tax residence of the entity?  Yes  No

If you answered **No** above, please complete the table below indicating:

- each country of tax residency for the account holder (other than Australia)
- the account holder's TIN or equivalent for each country/jurisdiction indicated.

Country	TIN

**Note:** A TIN is always required (unless in the rare case the country does not issue TINs).

## Part 7: For Trusts only

Do you know any additional information (apart from full name) for the Settlor of the trust?  Yes  No

If you answered **Yes** to the above please list the Controlling Person in Part 5 and complete an Individual Foreign Tax Residency Self-Certification Form.

### Classes of Beneficiaries

Are any of the beneficiaries who received a distribution from the trust or became entitled to receive a distribution in the last year, or beneficiaries who are otherwise Controlling Persons, tax residents of countries other than Australia?  Yes  No

If you answered **Yes** to the above please list the Controlling Person(s) in Part 5 and complete an Individual Foreign Tax Residency Self-Certification Form.

## Part 8: Declarations

I understand that the information supplied by me is covered by the applicable terms and conditions governing the account holder's relationship with ING. This includes the relevant product terms and conditions and our Privacy Policy (available at [ing.com.au](http://ing.com.au)) which sets out how ING may collect, use and disclose the information supplied by me.

I confirm that I am authorised to provide this Self-Certification on behalf of the entity identified in Part 1 of this form.

I confirm that where I have provided information on behalf of or regarding any other person (such as a Controlling Person or other Reportable Person) that I will, within 30 days of signing this form, notify those persons that:

- I have provided the information to ING, and
- the information may be provided to the ATO and later disclosed by the ATO to tax authorities of another country or countries in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I declare that all the statements made and information provided in this form are, to the best of my knowledge and belief, correct and complete.

I undertake to advise ING within 30 days of any change in circumstances which affects the foreign tax residency status of the entity identified in Part 1 of this form or causes the information provided in this form to become incorrect, and to promptly provide ING with a suitably updated self-certification.

Full name

  

Signature

Date (DD/MM/YYYY)

 /  / 

Full name

  

Signature

Date (DD/MM/YYYY)

 /  / 

**Note:** If you aren't an authorised user for the account holder specified in Part 1, please indicate the capacity in which you're signing the form. If signing under authority, please also attach supporting information.

Capacity

Mobile phone

Email

Capacity

Mobile phone

Email