



Global Markets trading is provided by Pershing LLC, ARBN: 108 110 149, AFSL no 271837, member FINRA, NYSE, SIPC through Australian Investment Exchange Ltd (“The Participant”, “We”, “Us” or “Our”) ABN 71 076 515 930 AFSL 241400, a Participant of the ASX Group and Chi-X Australia.

How To Complete Your W-8BEN-E Form

The U.S. Department of Treasury Internal Revenue Service (IRS) Form W-8BEN-E (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding) must be completed by clients operating International Securities Trading Accounts. One Trustee completes a W-8BEN-E form in the name of the Trust.

Expiration of Form W-8BEN-E: The W-8BEN-E will remain in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change of circumstances makes any information on the form incorrect.

NOTE: You have obligations under U.S. tax laws to provide information

necessary for U.S. tax withholding and reporting requirements. Crossing out, scribbling, liquid paper (correction fluid) or other alternations are NOT accepted and will lead to rejection of the form. Please DO NOT complete this form if you are a U.S. citizen or green card holder. The information below has been provided to assist you with your obligations, however, you should ensure that you understand your obligations before completing and returning the forms to Westpac Online Investing. The information that we have provided is general in nature and is not advice. Westpac Online Investing is unable to provide you with advice in relation to your obligations or the U.S. tax consequences of your investment.

For further advice please contact the I.R.S. or your U.S. tax adviser. To view I.R.S. instructions on completing these forms go to www.irs.gov/formw8bene. Australian tax residents should also review IRS Notice 2018-20.

Guidelines on Completion
<ul style="list-style-type: none"> Question 1 – name of Trust (Do NOT abbreviate the trust name. It must be as it appears on the Trust Deed). Question 4 – for administration purposes we can only process Trust applications where the applicant can select the Complex trust box. Question 5 – Tick Active NFFE if the trust meets the criteria as defined in Part XXV, OR Tick Passive NFFE if meet criteria as defined in Part XXVI. Question 6: <ul style="list-style-type: none"> Individual trustees: Complete the residential address exactly as it appeared on the Global Markets application form. Corporate trustees: Complete the Corporate Trust address as listed on the ASIC register. Question 7 – Insert mailing address, (if address is not the same as the residential address) and must match mailing address on the Global Markets application. Question 8 – Complete if applicable. Question 9a – Provide GIIN if you are a financial institution registered with the IRS. Question 9b – For Part I (9b), if you have an ABN relevant to your Global Markets account activities, you should consider disclosing your ABN here. If you do not have relevant ABN, you should refer to IRS Notice 2018-20 and if appropriate insert “NOT LEGALLY REQUIRED”. Do Not provide your TFN. Question 10 – Complete your Pershing account number (which starts with NCU).
<ul style="list-style-type: none"> Question 14 – Please refer to the Site News for more information.
<ul style="list-style-type: none"> Question 39 – Tick Question 39 if Active NFFE selected in Part I, Question 5. Question 40 – If Passive NFFE tick 40a. Select ‘b’ or ‘c’ as applicable.
<ul style="list-style-type: none"> Tick to certify that you can sign on behalf of the entity in line 1 of the form. Print name, sign, and enter date in U.S. date format (MM-DD-YYYY). Individual trustees: Signature by authorised representative (Trustee). Tick to certify that you can sign on behalf of the entity in line 1 of the form. Corporate trustees: Signature of Director with signing authority for the Corporate Trust (Trustee).
<ul style="list-style-type: none"> Ensure you complete all sections and complete one form for the entity.

SAMPLE W-8BEN-E – TYPICAL TRUST

- No amendments can be made on the form. Use a new form instead
- Forms can be scanned (not photographed)
- Only one director/trustee signs the form
- Please return all pages of the form
- For Part I (9b), if you have an ABN relevant to your Global Markets account activities, you should consider disclosing your ABN here. If you do not have relevant ABN, you should refer to IRS Notice 2018-20 and if appropriate insert "NOT LEGALLY REQUIRED". Do Not provide your TFN.

Form W-8BEN-E (Rev. April 2016) Department of the Treasury Internal Revenue Service		Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) ► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code. ► Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene . ► Give this form to the withholding agent or payer. Do not send to the IRS.		OMB No. 1545-1621
Do NOT use this form for: <ul style="list-style-type: none">• U.S.• A for• A for (unle• A foreign pa• A foreign go• A foreign government• 501(c), 892, or 1443(b) (unless claiming treaty benefits) (see instructions for other• Any person acting as an intermediary				
Instead use Form: <ul style="list-style-type: none">W-9N (Individual) or Form 8233U.S.W-8ECIexceptions) W-8IMYivate foundation, orility of section(s) 115(2),W-8ECI or W-8EXPW-8IMY				
Part I Identification of Beneficial Owner				
1 Name of organization that is the beneficial owner CITIZEN FAMILY TRUST		2 Country of incorporation or organization AUSTRALIA		
3 Name of disregarded entity receiving the payment (if applicable, see instructions)				
4 Chapter 3 Status (entity type) (Must check one box only): <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input checked="" type="checkbox"/> Complex trust <input type="checkbox"/> Private foundation <input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Tax-exempt organization If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No				
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status). <input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI). See instructions. <input type="checkbox"/> Sponsored FFI. Complete Part IV. <input type="checkbox"/> Certified deemed-compliant nonregistering local FFI. Complete Part V. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. <input type="checkbox"/> Certified deemed-compliant FFI. Complete Part VIII. <input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI. <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. <input type="checkbox"/> International organization. Complete Part XIV. <input type="checkbox"/> Exempt retirement plans. Complete Part XV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. <input type="checkbox"/> Trust or financial institution. Complete Part XVII. <input type="checkbox"/> Partnership. Complete Part XVIII. <input type="checkbox"/> Partnership in liquidation or bankruptcy. Complete Part XIX. <input type="checkbox"/> Nonprofit organization. Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input type="checkbox"/> Active NFFE. Complete Part XXV. <input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> Account that is not a financial account.				
6 Permanent residence address (street, apt. or suite no., or rural route) 1 SAMPLE STREET City or town, state or province. Include postal code where appropriate. KEW VIC 3101				
7 Mailing address (if different from above) PO BOX 11 City or town, state or province. Include postal code where appropriate. KEW VIC 3101				
8 U.S. taxpayer identification number (TIN), if required		9a GIIN		
10 Reference number(s) (see instructions)		b Foreign TIN		

Note: Please complete remainder of the form including signing the form in Part XXX.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 59689N

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Complete your Pershing account number (starting with NCU).

THE FOLLOWING PARTS ARE THE REQUIRED SECTIONS WITH CORRESPONDING PAGE NUMBERS TO BE COMPLETED FOR TRUST ACCOUNTS, EXTRACTED FROM THE 8-PAGE W-8BEN-E FORM

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Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)

14 I certify that (check all that apply):

- a** ☒ The beneficial owner is a resident of **AUSTRALIA** within the meaning of the income tax treaty between the United States and that country.
- b** ☒ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- | | |
|--|---|
| <input type="checkbox"/> Government | <input type="checkbox"/> Company that meets the ownership and base erosion test |
| <input type="checkbox"/> Tax exempt pension trust or pension fund | <input type="checkbox"/> Company that meets the derivative benefits test |
| <input type="checkbox"/> Other tax exempt organization | <input type="checkbox"/> Company with an item of income that meets active trade or business test |
| <input type="checkbox"/> Publicly traded corporation | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received |
| <input type="checkbox"/> Other (specify Article and paragraph): Article 16 (2)(g) - ownership/base erosion test | <input checked="" type="checkbox"/> Other (specify Article and paragraph): Article 16 (2)(g) - ownership/base erosion test |

15 Specify the conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: **Westpac can only facilitate transactions if both "a" and "b" apply.**

Article and paragraph: **Article 16 (2)(g) - ownership/base erosion test**

of the treaty identified on line 14a above to claim a **%** rate of withholding on (specify type of income): **Please refer to Site News for more information.**

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:

Tick Part XXV 39 if Active NFFE selected in Part I. 5.

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Part XXV Active NFFE

39 ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI Passive NFFE

40a ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or NFFE with a controlling U.S. person.

Check box 40b or 40c, whichever applies.

- b** ☐ I further certify that the entity identified in Part I is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or NFFE with a controlling U.S. person, (or, if applicable, no controlling U.S. persons), **or**
- c** ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

If Passive NFFE tick 40a. Select 'b' or 'c' as applicable.

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Part XXX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified on line 1 of this form is not a U.S. person, and
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not a share of a partnership's effectively connected income, and

Confirm that you have capacity to sign for entity.

Signed by authorised representative, such as Trustee / Director.

Print your name here including your middle name.

US Date Format MM-DD-YYYY.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Sign Here

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

☐ I certify that I have the capacity to sign for the entity.

Enter date at start of current calendar year if information was unchanged in that period.

AFFIDAVIT OF UNCHANGED STATUS: under penalties of perjury I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete for those years. (Please attach a separate signed statement if any information has changed.)

Print Name

Signature of individual authorized to sign for beneficial owner

Date

Account holder to sign.

US Date Format MM-DD-YYYY.