

Melbourne Securities Corporation Limited (ACN 160 326 545 AFSL 428289) is the Issuer and Responsible Entity of the Funds distributed by SG Hiscock & Company Limited (SGHX ABN 51 097 263 628 AFSL 240679) in Australia.

This form can be used by existing unitholders in the Funds to provide or change tax details (including tax file numbers, tax residency and tax status).

To provide or change personal, fund and financial adviser details, please complete a Change of Details Form.

The information collected in this form is governed by the Melbourne Securities Corporation Limited privacy policy which is available at www.aberdeeninvestments.com/en-au, or by contacting our Client Service team.

If you have any questions about completing this form, please contact our Client Service team on 1800 636 888 (Australian investors) or +61 3 9612 4646 (if calling from outside Australia). Alternatively, you may wish to email us at clientservice@sghiscock.com.au

Post this form and supporting documentation to:

Melbourne Securities Corporation Limited
C/- Citi Unit Registry Australia (CITI)
GPO Box 764
Melbourne VIC 3001

Fax this form and supporting documentation to"

Melbourne Securities Corporation Limited
C/- Citi Unit Registry Australia (CITI)
1300 101 688 (Australia Investors)
+61 1300 101 688 (International investors)

Please note that original certified documents must be sent by post.

Please print in blue or black pen within the boxes in CAPITAL LETTERS. Mark appropriate boxes with an ☒

Part 1

Existing details

Investor number

Change of Tax Details
Form

Part 2

Investor details

2.1. Investor 1/Trustee 1/Director 1

Surname

Given Name(s)

Title
(e.g. Mr, Mrs, Miss, Ms, Dr)

Date of Birth (DD/MM/YY)

Your main country of residence
if not Australia

Industry

Tax File Number

ACN/ABN/ARBN

or reason for
exemption

Please answer **both** tax
residency¹ questions

☐ Yes

☐ No

Are you a tax resident of Australia?

☐ Yes

☐ No

Are you a tax resident of another country?

If you are a tax resident of a country other than Australia, please provide your tax identification number (TIN) or equivalent below. If you are 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 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.

Country	TIN	If no TIN, list reason A, B or C
1.		
2.		
3.		

☐

If there are more countries, provide details on a separate sheet and cross this box.

Reason A

The country of tax residency does not issue TINs to tax residents

Reason B

You have not been issued with a TIN

Reason C

The country of tax residency does not require the TIN to be disclosed

¹ Tax Residency rules differ by country. Whether you are a tax resident of a particular country is often (but not always) based on the amount of time you spend in a country, the location of your residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

Change of Tax Details Form

2.2. Investor 2/Trustee 2/Director 2 (if applicable)

Surname

Given Name(s)

Title
(e.g. Mr, Mrs, Miss, Ms, Dr)

Date of Birth (DD/MM/YY)

Your main country of residence if not
Australia

Industry

Tax File Number

or reason for
exemption

ACN/ABN/ARBN

Please answer **both** tax residency² questions ☐ Yes ☐ No Are you a tax resident of Australia?
☐ Yes ☐ No Are you a tax resident of another country?

If you are a tax resident of a country other than Australia, please provide your tax identification number (TIN) or equivalent below. If you are 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 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.

Country	TIN	If no TIN, list reason A, B or C
1.		
2.		
3.		

☐ If there are more countries, provide details on a separate sheet and cross this box.

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

² Tax Residency rules differ by country. Whether you are a tax resident of a particular country is often (but not always) based on the amount of time you spend in a country, the location of your residence or place of work. For the US, tax residency can be as a result of citizenship or residency.

Change of Tax Details Form

2.3. Organisation type (if applicable)

Organisation type

☐

Self-Managed Super Fund

☐

Trust

☐

Company

☐

Partnership Other entity

Name of company/
partnership/trustee/
other entity

Name of superannuation
fund/trust

Principal business/
trust activity

Country established, if not Australia

ACN/ABN/ARBN

Tax File Number

2.4. Organisation's tax status classification

Note: Regulated super funds (Self-Managed Superannuation Funds, APRA regulated super funds, government super funds or pooled superannuation trusts) are not required to complete this section and can proceed to section 3.

Collection of tax information in accordance with the (1) United States Foreign Account Tax Compliance Act as amended (FATCA); and (2) laws relating to Australia's implementation of the OECD Standard for Automatic Exchange of Information in Tax Matters / Common Reporting Standards as amended Common Reporting Standard (CRS).

Cross one of the Tax Status boxes below (if the Company / Trust / Partnership is a Financial Institution, please provide all the requested information below).

Change of Tax Details Form

2.4.1 Tax Status

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

Provide the Company's / Trust's / Partnership's Global Intermediary Identification Number (GIIN), if applicable

If the Company / Trust / Partnership is a Financial Institution but does not have a GIIN, provide its FATCA status (select ONE of the following statuses)

☐ Deemed Compliant Financial Institution

☐ Excepted Financial Institution

☐ Exempt Beneficial Owner

☐ Non-reporting IGA Financial Institution (if the Trust is a Trustee-Documented Trust, provide the Trustee's GIIN)

☐ Nonparticipating Financial Institution

☐ US Financial Institution

☐ Other (describe the Company's/Trust's/Partnership's FATCA status in the box provided)

Is the Financial Institution an Investment Entity located in a Non-Participating CRS Jurisdiction³ and managed by another Financial Institution? ☐ Yes ☐ No

If the answer is No, Please go to section 3.

If the Financial Institution is a Company and answers 'Yes', proceed to section 2.4.2 (Foreign Beneficial Owners).

If the Financial Institution is a Trust or Partnership and answers 'Yes', proceed to section 2.4.3 (Foreign Controlling Persons).

☐ **Australian Public Listed Company, Majority Owned Subsidiary of an Australian Public Listed company or Australian Registered Charity** (Public listed companies or majority owned subsidiaries of Australian listed companies that are not Financial Institutions as described above or a company that is an Australian Registered Charity).

If you cross this box, please proceed to section 3.

☐ **A Public Listed Company, Majority Owned Subsidiary of a Public Listed Company, Governmental Entity, International Organisation or Central Bank**

If you cross this box, please proceed to section 3.

☐ **Australian Registered Charity or Deceased Estate**

If the Trust is an Australian Registered Charity or Deceased Estate, please proceed to section 3.

☐ **An Active Non-Financial Entity (NFE)⁴**

If the Company / Partnership is an Active NFE, please proceed to section 2.4.4 (Country of Tax Residency).

☐ **A Charity or an Active Non-Financial Entity (NFE)⁵**

If the Company is a Charity or any Active NFE, please proceed to section 2.4.4 (Country of Tax Residency).

☐ **A Foreign Charity or an Active Non-Financial Entity (NFE)⁶**

If the Trust is a Foreign (non-Australian) Charity or an Active NFE, please proceed to section 2.4.4 (Country of Tax Residency).

☐ **Other (Organisations that are not previously listed – Passive Non-Financial Entities)**

If you are a Company and cross this box please proceed to section 2.4.2 (Foreign Beneficial Owners).

If you are a Partnership or Trust and cross this box please proceed to section 2.4.3 (Foreign Controlling Persons).

³ CRS Participating Jurisdictions are on the OECD website at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction>

^{4,5,6} 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.

Change of Tax Details
Form

2.4.2 Foreign Beneficial Owners (individuals)

Are any of the company's Beneficial Owners tax residents⁷ of countries other than Australia? ☐ Yes ☐ No

If Yes, please provide the details of these individuals below and complete a separate Individual Identification Form for each Beneficial Owner.

Full given names (s)	Surname	Role (such as Director or Senior Managing Official)

☐ If there are more Beneficial Owners, provide details on a separate sheet and cross this box.

Please proceed to section 2.4.4 (Country of Tax Residency)

2.4.3 Foreign Controlling Persons (Individuals)

Partnerships – Are any of the Partnership's Controlling Persons⁸ tax residents⁹ of countries other than Australia ☐ Yes ☐ No

If Yes, please provide the details of these individuals below and complete a separate Individual Identification Form for each Controlling Person.

Trusts – Are any of the Trusts Controlling Persons¹⁰ tax residents¹¹ of countries other than Australia ☐ Yes ☐ No

If the Trustee is a company, are any of this company's Controlling Persons tax residents of countries other than Australia ☐ Yes ☐ No

If Yes to either of the two questions above, please provide the details of these individuals below and complete a separate Individual Identification Form for each Controlling Person.

Full given names (s)	Surname	Role ¹²

☐ If there are more controlling persons, provide details on a separate sheet and tick this box.

⁷ Tax Residency rules differ by country. Whether an individual is 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.

^{8,10} A Controlling Person is any individual who directly or indirectly exercises control over the Trust or partnership. For a Trust, this includes all Trustees, Settlers, Protectors or Beneficiaries. For a Trustee company this includes any beneficial owners controlling more than 25% of the shares in the company or Senior Managing Officials. For a Partnership it is any individual who directly or indirectly owns or controls the Partnership and includes all Partners or Senior Managing Officials.

^{9,11} Tax Residency rules differ by country. Whether an individual is 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.

¹² Role could be a Director or Senior Managing Official for a Company, Trustee or Beneficiary for a Trust, Partner or Senior Managing Official for a Partnership.

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Form

2.4.4 Country of Tax Residency

Is the Company / Trust/Partnership¹³ / Association¹⁴ / Registered Co-operative¹⁵ a tax resident of a country other than Australia? ☐ Yes ☐ No

If Yes, please provide the Company's / Trust's / Partnership's / Association's / Registered Co-operative's country of tax residence and tax identification number (TIN) or equivalent below. If the Company / Trust / Partnership / Association / Registered Co-operative is a tax resident of more than one other country, please list all relevant countries below.

If No, please proceed to section 3.

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.

Country	TIN	If no TIN, list reason A, B or C
1.		
2.		
3.		

☐ If there are more countries, provide details on a separate sheet and cross this box.

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

¹³ A Partnership created or established under the laws of a country other than Australia.

¹⁴ An Association created or established under the laws of a country other than Australia.

¹⁵ A Registered Co-operative created or established under the laws of a country other Australia.

Change of Tax Details Form

Part 3

Declaration and signatures

I/we declare that:

- I/we have read and understood the current PDS;
- I/we are not in the United States or a 'US Person' (as defined in Regulation S under the US Securities Act 1933, as amended) ('US Person'), or acting for the account or benefit of a US Person. I/we understand that units in the Fund may not be offered to a US Person and agree that my/our units may not be sold or transferred to a US Person (directly or indirectly) without Melbourne Securities Corporation Limited's prior consent. Notwithstanding the foregoing, if my/our investment becomes a US account, I/we will promptly notify MSC Trustees, Aberdeen, SGH or CITI and provide on request with any information which is necessary or desirable for MSC Trustees, Aberdeen, SGH or CITI to comply with any obligations it may have in connection with FATCA;
- I/we acknowledge that if my/our country of residence changes I/we may be prevented from making further investments in the Fund;
- I/we will provide further information or personal details as requested to meet obligations under AML/CTF and taxation laws (including FATCA and CRS) and other regulatory requirements;
- I/we consent to (and have obtained all necessary consents from all controlling persons if any) the personal information provided to MSC Trustees, Aberdeen, SGH or CITI being collected, used, processed, stored, transferred and disclosed to administer my/our investment and comply with any relevant laws (including FATCA and CRS) in accordance with the PDS and the privacy policy;
- I/we acknowledge and agree that MSC Trustees, Aberdeen, SGH or CITI may be required to disclose my/our personal information (and personal information of any controlling person) and financial information about my/our investment to their service providers and their related bodies corporate and to relevant local and foreign regulatory and tax authorities, including for compliance with AML/CTF, FATCA, CRS and any other relevant regulatory and tax related requirement;
- all details provided in this Form and any relevant Identification Form are true and correct in every respect and may and will be relied upon by MSC Trustees, Aberdeen, SGH or CITI;
- any documents or information whatsoever used for verification purposes in support of my/our application are complete and correct; and
- if there is a change to any of the information provided in this Form or other documents submitted for AML/CTF, FATCA, CRS or other purposes, I/we will notify MSC Trustees, Aberdeen, SGH or CITI immediately and within 30 days will submit a new Change of Tax Details Form and such other documents as requested

Part 4

Signatures

Please sign and date the Form:

- All investors must sign.
- If there is one signatory for a company, they confirm that they are sole director and company secretary of the company.
- If this form is signed under Power of Attorney the attorney declares that no notice of revocation of that power has been received. An originally certified copy of the Power of Attorney must be provided, together with a completed and signed Identification Form (with supporting documentation) from the Attorney.

Signature



Name

☐

Director

☐

Sole director

Date (DD/MM/YY)

Signature



Name

☐

Director

☐

Company Secretary

Date (DD/MM/YY)