

Entity Self-Certification Form

Foreign Account Tax Compliance Act & Common Reporting Standard

This form is to be completed if you are an Entity¹

The Australian government has entered into agreements under which it has agreed to the automatic exchange of financial account information with other countries. These arrangements are commonly known as Foreign Account Tax Compliance Act ('FATCA') in the case of exchange by Australia with the United States and; Common Reporting Standard ('CRS') in the case of exchange by Australia with other jurisdictions who have implemented CRS.

Tax Regulations³ have been introduced which require us to collect certain information about each investor's tax residency⁴, along with further relevant information in this form. In each case, we may use the information you provided in this form for the purpose of assisting us, our affiliates and our agents to comply with the Tax Regulations, including by disclosure to the Australian Tax Office ('ATO').

In certain circumstances (including if we do not receive a valid self-certification from you) we may be obligated to share information about your accounts(s) with the ATO. In each case, the ATO may in turn share this information with the tax authorities of any or all participating jurisdictions, including the US.

BlackRock is not able to provide you with tax or professional advice in respect to your organisations tax residency or classification in respect of FATCA or CRS and we strongly encourage you to seek advice from an experienced tax or professional adviser in relation to completing this form.

This form should be completed, signed and returned with your Application Form to BlackRock, C/- LINK Market Services Limited. Locked Bag 5038, Parramatta NSW 2124; along with individual self-certification for any Controlling Persons. **If we do not receive a completed self-certification with your initial application into a BlackRock fund, your application may not be processed until such time a correctly completed self-certification is provided.**

Should any information provided change in the future, please ensure you advise us immediately.

1. Investor information

Please use **BLOCK CAPITALS**

Investor number (leave blank if this is your first application into a BlackRock Fund)

Full account name

Country of Incorporation of organisation

Registered address or principal place of business (PO Box is NOT acceptable)

2. Tax residency information

Please list in the table below all the countries/jurisdictions in which you are a resident for tax purposes⁴ and your associated Taxpayer Identification Number(s) for each country/jurisdiction.

| Country/Jurisdiction of tax residency | Taxpayer Identification Number (TIN) | If no TIN available enter reason (A, B* or C) |
|---------------------------------------|--------------------------------------|---|
| 1. | | <input type="checkbox"/> |
| 2. | | <input type="checkbox"/> |

*If your reason for not providing a TIN is (B) please briefly explain below:

Reason A – The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents

Reason B – The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the above table if you have selected this reason)

Reason C – No TIN is required. (Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

3. Australian Retirement Plan

(Including complying Self-Managed Superannuation Funds, APRA regulated super funds, government super funds or pooled superannuation trusts and entities wholly owned by an Australian retirement plan)

Are you an Australian Retirement Plan?⁵ Yes No

If 'Yes' section 3 is complete; please proceed to Section 7

4. Organisation's Classifications for FATCA²

Please tick only one box in this section with reference to the tax residency as stated in section 2.

4.1 United States Entity

If your organisation is a United States Entity⁷, is your organisation one of the following? Yes No

- ▶ A retirement plan under section 7701(a)(37), or exempt organisation under section 501(a) of the US Internal Revenue Code.
- ▶ A regularly traded corporation on a recognised stock exchange.
- ▶ Any corporation that is a member of the same expanded affiliated group as a regularly traded corporation on a recognised stock exchange.
- ▶ A government entity.
- ▶ Any bank as defined in section 581 of the US Internal Revenue Code.
- ▶ OR any other exclusion listed in Explanatory Note 22.

If your organisation is a Financial Institution, please specify one of the below options

4.2 Australian Financial Institution¹⁰ / Partner Jurisdiction Financial Institution¹¹

4.3 Participating Foreign Financial Institution¹² (in a non-IGA jurisdiction¹³)

Please provide your Global Intermediary Identification Number (GIIN):

If the organisation does not have a GIIN, please tick one of the below reasons:

4.4 Non-Participating Foreign Financial Institution¹⁴ (in a non-IGA jurisdiction)

4.5 Exempt Beneficial Owner¹⁵

4.6 Deemed Compliant Foreign Financial Institution¹⁶ (other than those listed above)

If your organisation is a Non-Financial Entity¹⁷, please specify one of the below options

4.7 Active Non-Financial Foreign Entity¹⁸ which is either

- ▶ Non-Financial Listed Public Company (excluding US Companies);
- ▶ Not-For-Profit Entity¹⁹ that is exempt from Income Tax (excluding US Companies);
- ▶ Government Entity (excluding US Government Entities);

4.8 Active Non-Financial Foreign Entity¹⁸ (other than those listed above)

4.9 Passive Non-Financial Foreign Entity²¹ - **If you tick this box, please complete section 6**

5. Organisation's classifications for CRS²

Please tick only one box in this section with reference to the tax residency as stated in section 2.

5.1 Financial Institution²³ – Depository Institution, Custodial institution, or Specified Insurance Company

5.2 Investment Entity²⁵ other than a Non-Participating Jurisdiction Managed Investment Entity

5.3 Non-Participating Jurisdiction Managed Investment Entity²⁶ - **If you tick this box, please complete section 6**

5.4 Active Non-Financial Entity²⁹ which is either:

- ▶ Regularly traded on an established securities market or a corporation which is a related entity of such a corporation
- ▶ Government Entity;
- ▶ Central Bank;
- ▶ International Organisation

5.5 Active Non-Financial Entity²⁹ (other than those listed above)

5.6 Passive Non-Financial Entity³¹ (other than an entity within 5.3) - **If you tick this box, please complete section 6**

6. Controlling Persons

If you have selected Non-Participating Jurisdiction Managed Investment Entity or Passive NFFE/NFE please list names of Controlling Persons⁶ below; the Controlling Persons self-certification form must be completed for each controlling person and is to be provided with this form.

If your organisation does not have any controlling persons as defined in the Explanatory Notes please tick this box.

Controlling person name 1

Controlling person name 5

Controlling person name 2

Controlling person name 6

Controlling person name 3

Controlling person name 7

Controlling person name 4

Controlling person name 8

If you have more than 8 controlling persons, please complete their names in the blank space below or provide a list separately.

7. Declaration for FATCA and CRS

I declare that the information provided on this form, is to the best of my knowledge and belief, accurate and complete. I confirm that I have obtained the consent of each data subject in relation to the processing of their personal data for the purposes and in the manner described in this form. I agree to notify BlackRock immediately in the event that information on this self-certification form changes (including any Controlling Persons).

Authorised signatory 1

Signature

Name of signatory

Title/Position (Director/Secretary/Sole Director/Trustee/Power of Attorney)

Date signed

Authorised signatory 2

Signature

Name of signatory

Title/Position (Director/Secretary/Sole Director/Trustee/Power of Attorney)

Date signed

Signing Instructions

- * **Corporate investor/Corporate trustee:** Must sign either: (a) under seal and signed by directors; or (b) by two directors or director and company secretary; or (c) by a sole director/sole secretary (where applicable); or (d) any person who is authorised to make this declaration. Please state your name & role in the company beneath your signature (e.g. Director, Secretary, Sole Director, CEO).
- * **Superannuation/Trust:** Each trustee must sign.
- * **Power of Attorney (POA):** If signed under a POA, the POA must have been previously noted by BlackRock. If not, an originally certified copy of the POA as well as an originally certified copy of the attorney's driver's licence, passport or other photo identification which confirms their name, address and contains their signature must be attached to this Form. The attorney certifies that they have not received notice of revocation of that power.
- * **Signatory List:** Please provide a signatory list (if applicable).

Company Seal

Explanatory notes

If you have any questions about your organisation's classification, please contact your tax adviser. Certain capitalised terms in these Explanatory Notes are not defined herein, for the meaning of these terms please see the relevant Tax Regulations.

Definitions common to FATCA and CRS

1 Entity

The term 'Entity' means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

2 FATCA and CRS

'FATCA' means sections 1471 to 1474 of the United States ('US') Internal Revenue Code and the US Treasury regulations and official guidance issued thereunder, as amended from time to time together with any intergovernmental agreement implementing the same.

'CRS' means the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information.

3 Tax Regulations

The term 'Tax Regulations' refers to laws, treaties and regulations created to enable automatic exchange of tax information and include FATCA, the CRS and any regulations, guidance or intergovernmental agreements implementing or similar to the same. In Australia this consists of subsection 396-A (FATCA) and subsection 396-C (CRS) of schedule 1 to the Tax Administration Act 1953 which is administered by the Australian Tax Office ('ATO').

4 Tax Residency

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD website <http://www.oecd.org/tax/transparency/automatic-exchange-of-information/>. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of its domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

5 Australian Retirement Plan

If you are a complying Self-Managed Super Fund ('SMSF'), APRA regulated superannuation fund, government superannuation fund or pooled superannuation trust. For the purposes of FATCA such accounts are treated as an Exempt Beneficial Owner and for CRS are treated as a Non-Reporting Financial Institution.

6 Controlling Persons

The term 'Controlling Persons' means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' must be interpreted in a manner consistent with the Financial Action Task Force Recommendations. 'Control' over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. A 'control ownership interest' depends on the ownership structure of the legal person and is usually identified on the basis of a threshold applying a risk-based approach (e.g. any person(s) owning more than a certain percentage of the legal person, such as 25%). Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.

Classifications under FATCA

7 United States Entity

An organisation created in the United States, established under the laws of the U.S. or a resident of the U.S. or U.S Territory for tax purposes.

8 US Territory

The term 'US Territory' means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico or the US Virgin Islands.

9 Financial Institution

The term 'Financial Institution' means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA². Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

10 Australian Financial Institution

An Australian Financial Institution includes (i) a Financial Institution resident in Australia, but excluding any branches located outside the Australia; and (ii) any branch of a Financial Institution not resident in Australia, if such branch is located in Australia.

11 Partner Jurisdiction Financial Institution

A Partner Jurisdiction Financial Institution includes (i) a Financial Institution⁹ resident in a Partner Jurisdiction, but excluding any branches located outside the Partner Jurisdiction; and (ii) any branch of a Financial Institution not resident in the Partner Jurisdiction, if such branch is located in the Partner Jurisdiction (for these purposes, 'Partner Jurisdiction' means any jurisdiction that has in effect an agreement with the US to facilitate the implementation of FATCA).

12 Participating Foreign Financial Institution

The term 'Participating Foreign Financial Institution' means a non-US Financial Institution that has agreed to comply with the requirements of an FFI agreement, as that term is defined for the purposes of FATCA.

13 Non-IGA jurisdiction

A 'non-IGA jurisdiction' is a jurisdiction where there is no Model 1 or 2 Intergovernmental Agreement in place with the US in respect of FATCA.

14 Non-Participating Foreign Financial Institution

The term 'Non-Participating Foreign Financial Institution' means a non-participating FFI, as that term is defined for the purposes of FATCA and a Partner Jurisdiction Financial Institution other than a Financial Institution identified as a Non-Participating Financial Institution pursuant to a determination by IRS or a relevant tax authority that there is significant non-compliance with FATCA obligations.

15 Exempt Beneficial Owner

The term 'Exempt Beneficial Owner' means an Entity that qualifies as an exempt beneficial owner, as that term is defined for the purposes of FATCA.

16 Deemed Compliant Foreign Financial Institution

The term 'Deemed Compliant Foreign Financial Institution' means an Entity that qualifies as a deemed-compliant FFI, as that term is defined for the purposes of FATCA.

17 Non-Financial Foreign Entity (NFFE)

The term 'NFFE' means any non-US Entity that is not treated as a Financial Institution

18 Active Non-Financial Foreign Entity (Active NFFE)

An 'Active NFFE' is any NFFE¹⁸ that meets one of the following criteria:

- a) Less than 50% of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;
- c) The NFFE is organised in a US Territory and all of the owners of the payee are bona fide residents of that US Territory;
- d) The NFFE is a non-US government, a government of a US Territory, an international organisation, a non-US central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- e) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes. In these circumstances, the Entity will be a Passive NFFE;
- f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;
- g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- h) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- i) The Entity is a Non-Profit Organisation;
- j) The NFFE is an 'Excepted NFFE' as defined for the purposes of FATCA.

19 Non-Profit Organisation

The term 'Non-Profit Organisation' means an Entity that meets ALL of the following criteria:

- a) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- b) it is exempt from income tax in its country of residence;
- c) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- d) the applicable laws of the Entity's country of residence or the Entity's formation documents do not permit any income or assets of the Entity to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and
- e) the applicable laws of the Entity's country of residence or the Entity's formation documents require that, upon the Entity's liquidation or dissolution, all of its assets be distributed to a governmental Entity or other non-profit organisation, or escheat to the government of the Entity's country of residence or any political subdivision thereof.

20 Related Entity

An entity is a Related Entity of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote or value in an Entity.

21 Passive Non-Financial Foreign Entity (Passive NFFE)

The term 'Passive NFFE' means any NFFE¹⁶ that is not an Active NFFE.

22 Specified US Person

The term 'Specified US Person' means a US Person, other than:

- a) a corporation the stock of which is regularly traded on one or more established securities markets;
- b) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the US Internal Revenue Code, as a corporation described in clause (i);
- c) the US or any wholly owned agency or instrumentality thereof;
- d) any State of the US, any US Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- e) any organisation exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the US Internal Revenue Code;
- f) any bank as defined in section 581 of the US Internal Revenue Code;
- g) any real estate investment trust as defined in section 856 of the US Internal Revenue Code;
- h) any regulated investment company as defined in section 851 of the US Internal Revenue Code or any Entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 USC. 80a-64);
- i) any common trust fund as defined in section 584(a) of the US Internal Revenue Code;
- j) any trust that is exempt from tax under section 664(c) of the US Internal Revenue Code or that is described in section 4947(a)(1) of the US Internal Revenue Code;
- k) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the US or any State; or
- l) a broker as defined in section 6045(c) of the US Internal Revenue Code.

Classifications under CRS

23 Financial Institution

The term 'Financial Institution' means a Custodial Institution, a Depository Institution, an Investment Entity or a Specified Insurance Company. Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

24 Non-Reporting Financial Institution

- a) The term 'Non-Reporting Financial Institution' means any Financial Institution which is:
- b) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- c) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- d) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in (a) or (b) above, and is defined in domestic law as a Non-Reporting Financial Institution;
- e) an Exempt Collective Investment Vehicle; or
- f) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

25 Investment Entity

The term 'Investment Entity' means any Entity:

- a) which primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - (i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - (ii) individual and collective portfolio management; or
 - (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a) above. An entity is treated as primarily conducting as a business one or more of the activities described in (a) above, or an entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for the purposes of (b) above, if the Entity's gross income attributable to the relevant activities equals or exceeds 50% of the Entity's gross income during the shorter of:
 - (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or
 - (ii) the period during which the Entity has been in existence.

The term 'Investment Entity' does not include an Entity that is an Active NFE because that Entity meets any of the criteria in subparagraphs (d) through (g) of the definition of Active NFE above.

This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of 'financial institution' in the Financial Action Task Force Recommendations.

26 Non-Participating Jurisdiction Managed Investment Entity

The term 'Non-Participating Jurisdiction Managed Investment Entity' means an Investment Entity within (b) of the definition of Investment Entity below which is not: (a) resident in a Participating Jurisdiction; or (b) a branch located in a Participating Jurisdiction.

27 Participating Jurisdiction

The term 'Participating Jurisdiction' means a jurisdiction which has an agreement in place to exchange information in accordance with the CRS. Further information can be found on the OECD website www.oecd.org/tax/automatic-exchange/.

28 Non-Financial Entity (NFE)

The term NFE means any Entity that is not a Financial Institution.

29 Active Non-Financial Entity (Active NFE)

The term 'Active NFE' means any NFE²⁹ that meets any of the following criteria:

- a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes. In these circumstances, the Entity will be a Passive NFE;
- e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution, or
- h) the Entity is a Non-Profit Organisation.

30 Related Entity

An Entity is a 'Related Entity' of another Entity if (i) either Entity controls the other Entity; (ii) the two Entities are under common control; or (iii) the two Entities are Investment Entities, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

31 Passive Non-Financial Entity (Passive NFE)

The term 'Passive NFE' is (a) any NFE²⁸ that is not an Active NFE; or a (b) Non-Participating Jurisdiction Managed Investment Entity.

Controlling Persons Self-Certification Form



Foreign Account Tax Compliance Act & Common Reporting Standard

Please complete one form for each Controlling Person¹ for an entity² which has been self-certified as a Passive NFFE/NFE or a Non-Participating Jurisdiction Managed Investment Entity to establish whether the Controlling Person is a U.S. Citizen or resident in any other country other than Australia for tax purpose.

The Australian government has entered into agreements under which it has agreed to the automatic exchange of financial account information with other countries. These arrangements are commonly known as Foreign Account Tax Compliance Act³ ('FATCA') in the case of exchange by Australia with the United States and; Common Reporting Standards³ ('CRS') in the case of exchange by Australia with other jurisdictions who have implemented CRS.

Tax Regulations⁴ have been introduced which require us to collect certain information about each investor's tax residency⁵, along with further relevant information in this form. In each case, we may use the information you provided in this form for the purpose of assisting us, our affiliates and our agents to comply with the Tax Regulations, including by disclosure to the Australian Tax Office ('ATO').

In certain circumstances (including if we do not receive a valid self-certification from you) we may be obligated to share information about your accounts(s) with the ATO. In each case, the ATO may in turn share this information with the tax authorities of any or all participating jurisdictions, including the US.

BlackRock is not able to provide you with tax or professional advice in respect to your tax residency in respect of FATCA or CRS and we strongly encourage you to seek advice from an experienced tax or professional adviser in relation to completing this form.

This form should be completed, signed and returned with your Application Form to **BlackRock, C/- LINK Market Services Limited** Locked Bag 5038, Parramatta NSW 2124. Should any information provided change in the future, please ensure advise us immediately.

1. Investor information

Please use **BLOCK CAPITALS**

Please complete the following with relation to the organisation for which you are a controlling person.

Investor number (leave blank if this is your first application into a BlackRock Fund)

Full account name

2. Controlling Person details

Mr/Mrs/Miss/Ms/Other

Full given name(s)

Surname

Date of birth (dd/mm/yyyy)

Residential address (mandatory): PO Box is **NOT** acceptable

Street address

Suburb

State Postcode

Country (if not Australia)

3. Citizenship and Tax Residency

Are you a United States citizen or resident of the United states for tax purposes?

No

Yes: If yes, please provide your United States Taxpayer Identification Number (TIN⁶). This is not your Australian TFN.

United States Taxpayer Identification Number

Are you a resident in any country other than Australia for tax purposes?

No

Yes: If yes, Please list in the table below all the countries/jurisdictions in which you are a resident for tax⁵ purposes (including United States) and your associated Taxpayer Identification Number(s) for each country/jurisdiction.

| Country/Jurisdiction of tax residency | Taxpayer Identification Number (TIN ⁶) | If no TIN available enter reason (A, B* or C) |
|---------------------------------------|--|---|
| 1. | | |
| 2. | | |

*If your reason for not providing a TIN is (B) please briefly explain below:

Reason A – The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents

Reason B – The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the above table if you have selected this reason)

Reason C – No TIN is required. (Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

4. Controlling Person type

Please tick one box only in this section.

| | |
|--|---|
| <input type="checkbox"/> CP of legal person - ownership | <input type="checkbox"/> CP of legal arrangement - trust - other |
| <input type="checkbox"/> CP of legal person - other means | <input type="checkbox"/> CP of legal arrangement - other - settlor-equivalent |
| <input type="checkbox"/> CP of legal person - senior managing official | <input type="checkbox"/> CP of legal arrangement - other - trustee-equivalent |
| <input type="checkbox"/> CP of legal arrangement - trust - settlor | <input type="checkbox"/> CP of legal arrangement - other - protector-equivalent |
| <input type="checkbox"/> CP of legal arrangement - trust - trustee | <input type="checkbox"/> CP of legal arrangement - other - beneficiary-equivalent |
| <input type="checkbox"/> CP of legal arrangement - trust - protector | <input type="checkbox"/> CP of legal arrangement - other - equivalent |
| <input type="checkbox"/> CP of legal arrangement - trust - beneficiary | |

5. Declaration for FATCA and CRS

I declare that the information provided on this form, is to the best of my knowledge and belief, accurate and complete and I consent to the processing of my personal data for the purposes and in the manner described in this form. I agree to notify BlackRock immediately in the event that information on this self-certification form changes.

| | |
|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> |
| Signature | Date signed |
| <input type="text"/> | <input type="text"/> |
| Full name | Title/Position |

Explanatory notes

1 Controlling Persons

The term 'Controlling Persons' means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

'Control' over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. A 'control ownership interest' depends on the ownership structure of the legal person and is usually identified on the basis of a threshold applying a risk-based approach (e.g. any person(s) owning more than a certain percentage of the legal person, such as 25%). Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.

2 Entity

The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

3 FATCA and CRS

'FATCA' means sections 1471 to 1474 of the United States ('US') Internal Revenue Code and the US Treasury regulations and official guidance issued thereunder, as amended from time to time together with any intergovernmental agreement implementing the same.

'CRS' means the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information.

4 Tax Regulations

The term 'Tax Regulations' refers to laws, treaties and regulations created to enable automatic exchange of tax information and include FATCA, the CRS and any regulations, guidance or intergovernmental agreements implementing or similar to the same. In Australia this consists of subsection 396-A (FATCA) and subsection 396-C (CRS) of schedule 1 to the Tax Administration Act 1953 which is administered by the Australian Tax Office ('ATO').

5 Tax Residency

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an individual is tax resident in the jurisdiction on the OECD website <http://www.oecd.org/tax/transparency/automatic-exchange-of-information/>. Generally, an Individual will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of its domicile, residence, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

6 TIN (including "functional equivalent")

The term "TIN" means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

7 Reportable Account

The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

8 Reportable Jurisdiction

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

9 Reportable Person

A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.