

GMO Australia Funds

Common Reporting Standard ("CRS") Self-Certification for Entities

Instructions for completion

We are obliged under Subdivision 396-C of Schedule 1 to the Taxation Administration Act 1953 (as amended) to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in a fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by local law.

If you have any questions about this form or defining the investor's tax residency status, please refer to the Organization for Economic Co-operation and Development's ("OECD") CRS Portal or speak to a tax adviser.

For further information on CRS please refer to Australian Taxation Office website at <https://www.ato.gov.au/general/new-legislation/in-detail/other-topics/international/common-reporting-standard/> or the following link to the OECD information Portal at: <http://www.oecd.org/tax/automatic-exchange/>

If any of the information below about the investor's tax residence or CRS classification changes in the future, please ensure that we are advised of these changes promptly.

Investors that are individuals should NOT complete this form and should complete the form entitled "Common Reporting Standard ("CRS") Self-Certification for Individuals (Controlling Persons)".

Section 1: Investor Identification

Investor / Account Holder's Full Legal Name: _____ (the "Entity")

Country of Incorporation or Organization: _____

Current Registered Address:

Number: _____ Street: _____

City, town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Mailing address (if different from above):

Number: _____ Street: _____

City, town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Section 2: CRS Declaration of Tax Residency (please note that you may choose more than one country)

Please indicate the Entity's country of tax residence for CRS purposes, (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TIN")). Please see the CRS Portal for more information on Tax Residency.

NOTE: Provision of a Tax ID number (TIN) below is required unless the Entity is a tax resident in a jurisdiction that does not issue a (TIN). Please select one of the five reasons listed below as to why a TIN is not being provided: (1) The Entity has never been issued a TIN, (2) The Entity has a TIN but is unable to locate it, (3) The jurisdiction of tax residence does not issue TINs, (4) The Entity has applied for a TIN and is waiting for it to be issued, or (5) Other – please elaborate.

If the Entity is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that below and provide its place of effective management or country in which its principal office is located.

Country of Tax Residency	Tax ID Number (TIN)	Reason Why Not Reporting a TIN <i>Please write-in either 1, 2, 3, 4, or 5, as explained in the NOTE above</i>

Section 3: Entity's CRS Classification (Please note an Entity's CRS classification may differ from its FATCA classification):

For more information please see the CRS Standard and associated commentary.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

3.1 Financial Institutions under CRS:

If the Entity is a *Financial Institution*, please tick one of the below categories

I.	An <i>Investment Entity</i> located in a <i>Non-Participating Jurisdiction</i> and managed by another <i>Financial Institution</i> (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity and complete a separate individual self-certification forms for each of your Controlling Persons **)	
II.	<i>Financial Institution under CRS, including Non Reporting Financial Institutions</i>	

3.2 Non Financial Institutions under CRS:

If the Entity is a *Non Financial Institution*, please tick one of the below categories

I.	<i>Active Non-Financial Entity</i> – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation	
II.	<i>Active Non-Financial Entity</i> – a Government Entity or Central Bank	
III.	<i>Active Non-Financial Entity</i> – an International Organization	
IV.	<i>Active Non-Financial Entity</i> – a Retirement Account, Pension Account, or Term Life Insurance	
V.	<i>Active Non-Financial Entity</i> – other than (I)-(IV) (for example a start-up NFE or a non-profit NFE)	
VI.	<i>Passive Non-Financial Entity</i> (If this box is ticked, please complete a separate Individual Self-Certification Form for each of your Controlling Person(s) **)	

****Controlling Person's:**

Please note that each Controlling Person must complete a Separate Individual Self-Certification form.

If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official of the Entity.

For further information on Identification requirements under CRS for Controlling Persons, see the Commentary to Section VIII of the CRS Standard.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

Section 4: Declarations and Undertakings

I/We declare (as an authorized signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete.

I acknowledge that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I/We undertake to advise the recipient promptly and provide an updated Self-Certification where any change in circumstance occurs which causes any of the information contained in this form to be incorrect.

Authorized Signature(s):

Print Name(s):

Capacity in which declaration is made:

Date: (dd/mm/yyyy): _____