



Private group structure questionnaire

HOW TO COMPLETE THIS QUESTIONNAIRE

The following questions relate to information current at the date of this letter.

When we use the term 'you', we mean you:

- alone
- with any other person, or
- through an entity you control.

Answer all questions by:

- placing in ALL applicable boxes.
- providing all additional information we request.

! You must answer all questions to the best of your knowledge. You only need to provide details about entities that you are certain you are associated with.

EXAMPLE

Hestia thinks her brother has a family trust. Hestia may be a general beneficiary of that trust but is not sure. She does not know the trust's name or TFN.

Hestia does not have to answer question 7. Her lack of knowledge shows that she does not have significant influence, involvement or control over the trust.

Attach extra sheets if you:

- need more space to properly answer a question, or
- must give multiple answers.

➔ Words and terms highlighted in italic in the questions are defined terms. See 'Definitions' below.

PRIVACY

We are authorised by the tax laws, including the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997*, to ask for information in this questionnaire.

We need this information to update our records. Where authorised by law to do so, we may give this information to other government agencies. These agencies include the Child Support Agency, Centrelink, the Departments of Family and Community Services, Veterans' Affairs and Education, and Science and Training.

If you need more information about how the tax laws protect personal information, or you have any concerns about how we handle personal information, phone 13 28 61 between 8.00am and 6.00pm, Monday to Friday.

You are not required by law to quote any other TFN we requested, however providing the TFNs we ask for will help us to properly administer the tax law.

DEFINITIONS

! In these definitions, words in the singular include the plural.

Appointor

When we say *appointor*, we mean a *person* who (alone or with others) does any of the following:

- participates in appointing or removing one or more trustees
- provides their required consent to appoint or remove one or more trustees
- acts as the nominated governor, protector or guardian of a trust.

Control an unlisted company

When we say *control an unlisted company*, we mean where any of the following apply:

- where a *person* has a majority voting power at meetings of members or the governing body of the *unlisted company*
- where a *person* (alone, with others or through an *entity* they control) can direct the manner in which the *unlisted company* acts
 - where an *unlisted company* or its governing body is accustomed or is reasonably likely to act in accordance with a *person's* wishes or instructions; or the wishes or instructions of an *entity* the *person* controls
 - where it is reasonably likely that due to a request or suggestion by a *person* or an *entity* they control, a nominated *person* would be either of the following:
 - appointed to the governing body of the *unlisted company*
 - allotted shares in or made a member of the *unlisted company*.

Control an entity or an entity that the person controls

When we say *control an entity*, or an *entity that the person controls* we mean where any of the following apply:

- where a *person* has a majority voting power at meetings of members or at meetings of the governing body of the *entity*
- where a *person* (alone, with others or through an *entity* they control) can direct the manner in which the *entity* acts
- the *entity* or its governing body is accustomed or is reasonably likely to act in accordance with the *person's* wishes or instructions; or the wishes or instructions of an *entity* the *person* controls
- where it is reasonably likely that due to the request or suggestion by a *person* or an *entity* they control, a nominated *person* would be either:
 - appointed to the governing body of the *entity*, or
 - be or become a *person* for whose benefit the assets of the *entity* would or might be applied
- where a *person* or an *entity* they control must either provide consent or be given notice before either of the following can happen
 - another *person* is appointed to the governing body of the *entity*
 - another *person* becomes a *person* for whose benefit the assets of the *entity* might be applied.

Control the affairs of a private trust

When we say *control the affairs of a private trust* in relation to a *person*, we mean where any of the following apply:

- where one of the following can direct the manner in which the trustee or *appointor* acts
 - a *person* with majority voting power at meetings of members of, or of the governing body of, the trustee or *appointor*
 - a *person* (alone, with others or through an *entity they control*) is able to direct the manner in which the trustee or *appointor* acts
- where the trustee or *appointor*, or its governing body is accustomed or is reasonably likely to act in accordance with a *person's* wishes or instructions, or the wishes or instructions of an *entity the person controls*
- where it is reasonably likely that due to a request or suggestion by a *person*, or an *entity they control*, a nominated *person* would be either of the following
 - appointed to the governing body of the *appointor* or trustee
 - added to the class of objects of a power of appointment
- where it is reasonably likely that due to a request or suggestion by a *person* or an *entity they control*, a power in respect of the trust would be exercised so an *interest* in the capital or income of the trust would be vested (contingently or absolutely, and whether or not defeasibly) in a nominated *person*.

Entity

When we say *entity*, we mean any body or organisation of any kind, whether incorporated or not, inside or outside Australia, including for example all of the following:

- an *unlisted company*
- a *private trust*
- an establishment
- a foundation
- an anstalt
- a partnership
- a syndicate
- a society
- a stichting
- a stiftung
- an association
- a joint venture
- a prescribed private fund
- a charitable body or fund.

Family

When we say *family*, we mean your *spouse* (including *de facto spouse*) and all of the following:

- both your and your *spouse's* parents
- both your and your *spouse's* siblings and their children
- both your and your *spouse's* children and grandchildren
- the *spouses* (including *de facto spouse*) and children of any people identified in the previous three points.

Financial accommodation

When we say *financial accommodation*, we mean anything of economic value including:

- loans or advance funds
- forgiving a debt someone owes you
- an arrangement that financed a limited recourse loan or non-recourse loan
- an asset an associated company or trust owns, rents or leases that they let you use (for example, a house, a club membership or a credit card).

Interest

When we say *interest*, we mean any legal or beneficial *interest* or *interests* that are:

- held directly
- held indirectly through one or more *entities*.

Person

When we say *person*, we mean any individual or *entity*.

Private trust

When we say *private trust*, we mean any trust inside or outside Australia where both of the following apply:

- the trust is not listed on a stock exchange
- no prospectus has been issued for the trust.

Shareholder

When we say *shareholder*, we mean either of the following:

- a *person* who owns company shares or stock
- a *person* who is a member of a company – by subscription to a company memorandum of association or otherwise.

Spouse

When we say *spouse*, we mean someone you are living with or usually live with, where you are any of the following:

- married
- in an opposite or same-sex relationship registered under certain state and territory laws
- in an opposite or same-sex *de facto* relationship.

Unlisted companies

When we say *unlisted companies*, we mean any company that is incorporated inside or outside Australia that is not listed on any stock exchange. This does not include any of the following:

- an incorporated sporting or non-profit club
- a society or association
- an incorporated professional body
- an *entity* mentioned in s30-15 of the *Income Tax Assessment Act 1997* (ITAA 1997).



Your details

Tax file number (TFN)

➤ See privacy on page 1.

Full name

Family name

First given name

Other given names

Section A: Your association with unlisted companies

1 Were you a *shareholder of any unlisted company*, or was any:

- member of your *family*, or
- person you named in your answers to this questionnaire?*

No Yes Provide the following information for each unlisted company (if more than one, attach extra sheets).

Unlisted company's details

Name

Place of incorporation

Australian company number (ACN) or other identifying registration number

tax file number (TFN)

Registered office's address

Shareholder's details

Name

Your relationship to them

Date they acquired the shareholding in the unlisted company / /

Number of shares they held

Class of shares they held

Describe the rights attached to each class of share

Total number of shares the company issued for each class of shares

2 Were you, or was any member of your family, an officer of any unlisted company?

No Yes Provide the following information for each unlisted company (if more than one, attach extra sheets).

Unlisted company's details

Name

Place it was incorporated

ACN or other identifying registration number

TFN

Registered office's address

Officer's details

Name

Your relationship to them

Office they held in the unlisted company

Date they were appointed to the office

Day

Month

Year

3 Did anyone hold any shares, or any interest in shares, in any unlisted company: on your behalf, or in trust for you?

No Yes Provide the following information for each unlisted company (if more than one, attach extra sheets).

Unlisted company's details

Name

Place it was incorporated

ACN or other identifying registration number

TFN

Registered office's address

Share details

Name of the person holding the shares or the interest in the shares on your behalf

Your relationship to them

Date you acquired the shareholding in the unlisted company

Day

Month

Year

Number of shares you held or had an interest in

Class of shares you held or had an interest in

Describe the rights attached to each class of share

Total number of shares the company issued for each class of shares

4 Did anyone hold shares, or any *interest* in shares, in any *unlisted company* (covered by your answers to previous questions), on behalf of, or in trust for a third person or entity?

No Yes Provide the following information in respect of all such shares

Name of the registered shareholder

Details of shares held on behalf of a third person or entity

Class of shares	Number of shares

Full name of the person or entity on whose behalf the shares are held

5 Did you control an *unlisted company* not covered by your answers to questions 1 to 4, or did any:

- member of your family, or
- person named in your answers to this questionnaire?

No Yes Provide the following information for each unlisted company (if more than one, attach extra sheets).

Unlisted company's details

Name

Place it was incorporated

ACN or other identifying registration number

TFN

Registered office's address

Details of person who controlled unlisted company

Name of the person who controlled the unlisted company

Your relationship to them

Date they acquired the shareholding in the unlisted company

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Number of shares they held

Class of shares they held

Describe the rights attached to each class of share

Total number of shares the company issued for each class of shares

Describe how they controlled the unlisted company

6 Did any **unlisted company** named in your answers to questions 1, 2, 3, 4 or 5 have an **interest in or control an entity?**

No Yes Provide the following information for each entity (if more than one, attach extra sheets).

Entity's details

Unlisted company's name

Entity's name

Place the entity was incorporated

Entity's ACN or other identifying registration number

Entity's TFN

Date the shareholding in the unlisted company was acquired

Day / Month / Year
 / /

Number of shares the unlisted company controlled

Class of shares the unlisted company controlled

Describe the rights attached to each class of share

Total number of shares the company issued for each class of shares

Describe how the unlisted company controlled the entity

Section B: Your association with private trusts

Were you, or was any member of your **family**, or a **person** you named in your answers to this questionnaire, any **private trust's**:
beneficiary – by name or description – including a fixed beneficiary, discretionary beneficiary or eligible beneficiary, or
object.

No Yes Provide the following information for each private trust (if more than one, attach extra sheets).

Private trust's details

Name

Tax file number (TFN)

Trustee's details

Name

Address

ACN or other identifying registration number

Tax file number (TFN)

Type of trust, eg discretionary, unit, widely held

Name of each person who was a beneficiary

Nature of any interest the person had in the private trust's income or capital

Your relationship to the person

8 Were you any *private trust's trustee*, or was any:

- member of your *family*, or
- person you named your answers to this questionnaire?

No Yes Provide the following information for each private trust (if more than one, attach extra sheets).

Private trust's details

Name

Tax file number (TFN)

Type of trust, eg discretionary, unit, widely held

Trustee's details

Name

Address

ACN or other identifying registration number

Your relationship to them

9 Were you, or any member of your *family*, a trustee, administrator or executor of a deceased estate?

No Yes Who are the beneficiaries of this estate under the terms of the will?

10 Were you a *private trust's settlor or appointor*, or was any:

- member of your *family*, or
- person you named your answers to this questionnaire?

No Yes Provide the following information for each private trust (if more than one, attach extra sheets).

Private trust's details

Name

Tax file number (TFN)

Type of trust, eg discretionary, unit, **widely held**

Trustee's details

Name

Address

ACN or other identifying registration number

Settlor's or appointor's name

Your relationship to them

11 Did you have a power of appointment over any *private trust's assets*, or did any member of your *family*, or person you named your answers to this questionnaire?

No Yes Provide the following information for each private trust (if more than one, attach extra sheets)

Private trust's details

Name

Tax file number (TFN)

Type of trust, eg discretionary, unit, **widely held**

Trustee's details

Name

Address

ACN or other identifying registration number

Name of the person with the power of appointment

Your relationship to them

12 Did you have any power in respect of a *private trust* or the power to appoint any *person* to any office in a *private trust*, or did any:

- member of your *family*, or
- *person* you named your answers to this questionnaire?

No Yes Provide the following information for each private trust (if more than one, attach extra sheets).

Private trust's details

Name

Tax file number (TFN)

Type of trust, eg discretionary, unit, widely held

Trustee's details

Name

Address

ACN or other identifying registration number

Name of the person with the power of appointment

Your relationship to them

13 Did you control the affairs of a *private trust*, not covered by your answers to questions 7 to 12 or did any:

- member of your *family*, or
- *person* you named your answers to this questionnaire?

No Yes Provide the following information for each private trust (if more than one, attach extra sheets).

Private trust's details

Name

Tax file number (TFN)

Type of trust, eg discretionary, unit, widely held

Trustee's details

Name

Address

ACN or other identifying registration number

Name of the person who controlled the affairs of the private trust

Your relationship to them

Describe how the person controlled the affairs of the private trust

Section C: Your association with partnerships

14 Were you a partner (other than in a limited corporate partnership) with any *person*, whether a resident of Australia or not, or was any:

- member of your *family*, or
- person* you named in your answers to this questionnaire?

No Yes Provide the following information for each partnership (if more than one, attach extra sheets).

Partnership's details

Name

Address

Tax file number (TFN)

Partners' details

1 Name

Address

Your relationship to partner

Name

Address

Your relationship to partner

3 Name

Address

Your relationship to partner

4 Name

Address

Your relationship to partner

5 Name

Address

Your relationship to partner

Section D: Your association with corporate limited partnerships

15 Were you a partner in a corporate limited partnership with any person, whether an Australian resident or not, or was any:

- member of your family, or
- person you named in your answers to this questionnaire?

No

Yes

Provide the following information for each corporate limited partnership (if more than one, attach extra sheets).

Corporate limited partnership's details

Name

Address

Tax file number (TFN)

Main investments and activities

Partners' details

1 Name

Address

Your relationship to partner

2 Name

Address

Your relationship to partner

3 Name

Address

Your relationship to partner

4 Name

Address

Your relationship to partner

Section E: Your association with joint ventures

- 16 Were you a member of a joint venture with any *person*, whether a resident of Australia or not, or was:
- member of your *family*, or
 - *person* you named in your answers to this questionnaire?

No Yes Provide the following information for each joint venture (if more than one, attach extra sheets).

Joint venture's details

Name

Address

Joint venture's main investments and activities

Joint venturers' details

1 Name

Address

Your relationship to joint venturer

Name

Address

Your relationship to joint venturer

3 Name

Address

Your relationship to joint venturer

4 Name

Address

Your relationship to joint venturer

5 Name

Address

Your relationship to joint venturer

Section F: Your association with super funds

17 Were you in any way eligible to receive income or capital from any super, pension or retirement fund, whether inside or outside Australia?

For the purpose of this question we do not need any details about retail or public sector funds.

No Yes Provide the following information for each fund (if more than one, attach extra sheets).

Fund's details

Name

Tax file number (TFN)

Main investments

Trustee's details

Name

Address

ACN or other identifying registration number

Nature of any interest you held in the fund

Section G: Your association with entities

18 Did you have any interest in, or hold any equity investment in, any entity which is not covered by your answers in Sections A to F, or did any:

- member of your family, or
- person you named in your answers to this questionnaire?

No Yes Provide the following information for each entity (if more than one, attach extra sheets).

Entity's details

Name

Address

Entity's type, eg anstalt

Purpose, main investments and activities

Nature of the interest or investment held

Name of the person holding the interest or investment

Your relationship to them

19 Did you provide any *financial accommodation* to any *entity* which you did not cover in your answers in Sections A to F, or did any:

- ☐ member of your *family*, or
- ☐ *person* you named in your answers to this questionnaire?

No Yes Provide the following information for each entity (if more than one, attach extra sheets).

Entity's details

Name

Address

Entity's type

Purpose, main investments and activities

Nature and amount of the accommodation provided

Name of the person providing the financial accommodation

Your relationship to them

20 Were you, or was any member of your *family*, a councillor or member of the governing or supervisory body of any *entity* which you did not cover in your answers in Sections A to F?

No Yes Provide the following information for each entity (if more than one, attach extra sheets):

Entity's details

Name

Address

Entity's type, eg *charitable foundation*

Purpose, main investments and activities

Office held in the entity

Relationship to the person who held the office

21 Did you *control an entity* which you did not cover in your answers in Sections A to F or Questions 18 to 20, or did any:

- member of your *family*, or
- *person* you named in your answers to this questionnaire?

No Yes Provide the following information for each entity (if more than one, attach extra sheets).

Entity's details

Name

Address

Entity's type, eg charitable foundation

Purpose, main investments and activities

Name of the person who controlled the entity


Your relationship to them

Describe how the person controlled the entity

Section H: Financial information

22 Provide a statement of all:

- assets you own alone or with others
- assets your spouse (including a *de facto* spouse) owns
- liabilities you owe, alone or with others
- liabilities your spouse (including a *de facto* spouse) owes.

 The statement must include all assets and liabilities inside and outside Australia, whether tangible or intangible. You must state if you are showing the assets at cost or market value. Where you cannot easily work out cost or market values, you can use insurance values, rate valuation notices or other information.

You need not include any interest in an entity you listed in your answers to earlier questions in this questionnaire. You can list household contents as a consolidated figure.

23 Provide a chart illustrating the organisation or relationship of all *entities* you named in your answers to this questionnaire.

24 Were you owed any amount because you loaned or advanced funds at any time (including via a loan account as a partner, member of joint venture, shareholder or director of a company, or a trust beneficiary) to any associated *person or entity*?

No Yes Provide the following information in respect of each such account.

Full name of the associated person or entity

Loan amount

