

FATCA Compliance and Relevant Law

Date: 1 January 2022



- (a) You warrant, represent and undertake to us on your own behalf and, where you act as agent, on behalf of each relevant Underlying Client, that you:
- (i) are, and shall continue to be, fully compliant with any applicable obligations under Relevant Law;
 - (ii) have notified, or shall promptly notify, us (or our agents from time to time), upon request, of your Global Intermediary Identification Number, if applicable, together with any local or foreign tax or other identification number or other identifier as may be required from time to time under Relevant Law;
 - (iii) shall provide, in relation to yourself and, if required, any Related Person, upon request or otherwise, the appropriate form of withholding certificate, form or other notification issued by the US Internal Revenue Service or any other taxation authority from time to time or other certificate or withholding statement required by Relevant Law as evidence of your status (and the status of any such Related Person) under Relevant Law or such other documentary evidence (including, without limitation, declaration or certification forms drafted by us or any of our Affiliates or respective agents) as we (or any of our Affiliates or respective agents from time to time) may request from time to time containing sufficient information to determine your jurisdiction(s) of residence/citizenship and support the status claimed by you (in relation to yourself and any Related Person) under Relevant Law and, if any information included on any such documents is or becomes materially inaccurate or incomplete, or the relevant certificate, form or notification otherwise becomes invalid, promptly provide an updated version of such document;
 - (iv) shall promptly notify us (or any of our Affiliates or respective agents) of any changes or likely changes with regard to your status or compliance status under Relevant Law, including any efforts to remedy any findings or verdicts of non-compliance with Relevant Law;
 - (v) shall promptly notify us (or any of our Affiliates or respective agents) if you (or any Related Person) are, become aware that you are, or become, a "US Person" for FATCA purposes irrespective of whether we have requested, without limitation, any form of withholding certificate, form or other notification or documentary evidence from you or any Related Person;
 - (vi) hereby agree and consent to the use and disclosure (including, without limitation, to any US, UK or other taxation authority or other third party) by us (or any of our Affiliates or respective agents from time to time) of any information you have provided and/or of any "financial account" (as defined under Relevant Law) or Transaction information as may be necessary or desirable for us (or any of our Affiliates or respective agents) to comply with Relevant Law; and
 - (vii) shall promptly notify us (or any of our Affiliates or respective agents) of any changes to, or (potential) breaches of, the above warranties, representations and undertakings.
- (b) If you provide any information and documentation that is in any way misleading, or fail to provide us (or our agents) with the requested information and documentation necessary in either case for us (or our Affiliates or respective agents) to comply with Relevant Law, we reserve the right to classify you for Relevant Law purposes as we deem fit and disclose (including, without limitation, to any US, UK or other taxation authority or other third party), or for any of our Affiliates or respective agents from time to time to disclose, any information provided by you and/or that relates to any "financial account" (as defined under Relevant Law) or Transaction.



- (c) Any payments made to you or funds held for you, in connection with any Transaction or otherwise, may be subject to any withholdings required under Relevant Law to be made by, or imposed on, us or any of our Affiliates or respective agents from time to time in connection with your non-compliance with Relevant Law or breach of the warranties, representations and undertakings above. No additional amounts shall be payable to you or your Related Persons, or held for you or any of your Related Persons or agents from time to time to compensate for such withholdings made under Relevant Law. Neither we nor any of our Affiliates or respective agents from time to time shall be liable for any liabilities, losses or costs suffered by you, your Related Persons or any third party in connection with any reasonable actions taken by us or any of our Affiliates or respective agents from time to time to comply with our or their respective obligations under Relevant Law.

In this Schedule:

"Relevant Law" means any existing or future legislation enacted by any jurisdiction that provides for or is intended to secure the exchange of information including, without limitation, under:

- (i) Sections 1471 to 1474 of the US Internal Revenue Code of 1986, commonly known as "FATCA", any bilateral intergovernmental agreement between any jurisdiction and the United States, the United Kingdom or any other jurisdiction (including any government bodies in such jurisdiction), and any regulations made thereunder or associated therewith, or any official interpretation or guidance thereof; or
- (ii) any other or similar regime, including any automatic exchange of information regime arising from or in connection with the OECD Common Reporting Standard and any regulations made thereunder or associated therewith, any official interpretations or guidance thereof, or any agreements made pursuant to the implementation of the foregoing,

in each case as enacted, made, amended or replaced from time to time; and

"Related Person" includes, where applicable, any beneficiaries of or in connection with any interests or accounts held, or any Transactions entered into, pursuant to the Terms of Business and any person that is directly or indirectly a "Controlling Person" in relation to you under Relevant Law.

Any terms used but not defined in this Schedule shall have the meaning set out in Westpac's Terms of Business for Professional Clients and Eligible Counterparties (the "Terms of Business").



