

Accountants can use this form to certify an applicant is a wholesale client and so able to invest.

Accountant's details

Title <i>Mr/Mrs/Ms/Miss</i>	<input type="text"/>	First name	<input type="text"/>
Surname	<input type="text"/>		
Street number	<input type="text"/>	Street name	<input type="text"/>
Suburb	<input type="text"/>		
State	<input type="text"/>	Postcode	<input type="text"/>
		Country	<input type="text"/>
Work hours phone	<input type="text"/>	After hours phone	<input type="text"/>
Mobile	<input type="text"/>	Fax	<input type="text"/>
Email	<input type="text"/>		
Firm name	<input type="text"/>		

Investor name

write here the name of the investor in the trust, for example "XYZ Pty Limited as trustee for the XYZ Super Fund".

Investor name	<input type="text"/>
	<input type="text"/>

Explanations

In this certificate:

- **required net assets** means net assets of at least \$2,500,000 and
- **required gross income** means for each of the last two financial years at least \$250,000 a year.
- **control** means the person has the capacity to determine the outcome of decisions about the corporate trustee's financial and operating policies.

The practical influence the person can exert (rather than the rights they can enforce) is the issue to be considered and any practice or pattern of behaviour affecting the financial or operating policies is to be taken into account (even if it involves a breach of an agreement or a breach of trust). However a person does not control a company or trust merely because they and a third entity jointly have the capacity to determine the outcome of decisions about the company or trust's financial and operating policies. If the person has the capacity to influence decisions about the company or trust's financial and operating policies and are under a legal obligation to exercise that capacity for the benefit of someone other than its members, they are taken not to control the company or trust.

Accountant certification

I am an accountant qualified as the Corporations Act requires to give this certificate.

I **certify** that:

- the investor themselves has the **required net assets** or the **required gross income OR**
- together with any trusts or companies the applicant **controls**, the applicant has the required net assets or the required gross income **OR**
- the applicant is a trust or company **controlled** by a person who has the required net assets or the required gross income.

Accountant signature(s) Date