

# Qualified Accountant's Certificate

Complete this form using BLACK INK and print well within the boxes in CAPITAL LETTERS. Mark answer boxes with a tick .

**Please return this form to your adviser.**

## Certificate under Section 708(8)(c) and Section 761G(7)(c) Corporations Act

Re \_\_\_\_\_ (the 'Client')

of \_\_\_\_\_ (address, no PO Box)

### I certify that:

#### 1. I am one of the following:

- a. a member of the Australian Society of Certified Practising Accountants who is entitled to use the post-nominals 'CPA' or 'FCPA' and is subject to and complies with the society's continuing professional education requirements; or
- b. a member of the Chartered Accountants Australia and New Zealand Limited who is entitled to use the post-nominals 'ACA', 'CA' or 'FCA', and is subject to and complies with the body's continuing professional education requirements; or
- c. a member of the Institute of Public Accountants who is entitled to use the post-nominals 'MNI', 'FNI', 'PNI' or 'FPNI' and is subject to and complies with the institute's continuing professional education requirements; or
- d. a member of an eligible foreign professional body.

You will satisfy the criteria for a qualified accountant if you are a member of one of the eligible foreign professional bodies listed below and you:

- have at least three years' practical experience in accounting or auditing, and
- are only providing a certificate for the purpose of s708(8)(c) and 761G(7)(c) to a person who is a resident in the same country (other than Australia) as yourself

Eligible foreign professional bodies are:

- The American Institute of Certified Public Accountants;
- Association of Certified Chartered Accountants (United Kingdom);
- Canadian Institute of Chartered Accountants;
- Institute of Chartered Accountants of New Zealand;
- The Institute of Chartered Accountants in England and Wales;
- The Institute of Chartered Accountants in Ireland; and
- The Institute of Chartered Accountants of Scotland

#### 2. In accordance with the requirements of Section 708(8)(c) and Section 761G(7)(c) of the Corporations Act the Client has either:

- a. net assets of at least \$2.5 million; or
- b. gross income for each of the last two (2) financial years of at least \$250,000 a year, including the net assets or gross income of any companies controlled by the client. In accordance with Section 50AA of the Corporations Act, a client controls a company where the client has the capacity to determine the outcome of decisions about the company's financial and operating policies.

---

Name of accountant

Date:

**Signature of accountant**

**Address of accountant**

**Office address (this cannot be a PO Box)**

Street number and name

Suburb

State

Postcode




---

**Sign**

- Wet signature, or
- Electronic signature from an approved provider.  
Visit [Help Centre](#) to view our requirements.

---

**Submit**

-  Upload to **Request Centre** (advisers only)
-  Email to **wrapsolutions@macquarie.com**
-  Mail to **GPO Box 4045, Sydney, NSW, 2001**

---

**Need Help?**

If you're an adviser, you can visit **Adviser Help Centre** or chat to us through Adviser Online  
If you're a client, you can visit our **Personal Help Centre**, speak to your adviser, or call us on 1800 025 063