

CERTIFICATE BY A QUALIFIED ACCOUNTANT

Chapter 7 of the Corporations Act 2001

This Certificate **must be completed** by a **QUALIFIED ACCOUNTANT** if the Person or Entity is to be classified as a wholesale client under section 761G(7)(c) and/or section 761G(7)(ca) of the Corporations Act 2001.

Client Details

Full Name of Client	
Account Number	
Address of Client	
Street Address	
Suburb	
Postcode	
State	

Accountant Details

Full Name of Accountant	
Name of Professional Body you Belong to	
Membership Designation of Professional Body	
Address of Accountant	
Street Address	
Suburb	
Postcode	
State	

I certify that I am subject to and comply with this body's continuing professional education requirements.

Certified by Accountant

I, _____, certify that the Person whose details are set out above:

Has net assets of \$2.5 million; **or**

Has gross income for each of the last 2 financial years of at least \$250,000.

Signature of Accountant:

Date Certificate issued:

CERTIFICATE BY A QUALIFIED ACCOUNTANT

NOTE TO ACCOUNTANT:

You are a **qualified accountant** if you:

- belong to one of the following professional bodies at the declared membership classification, and
- you comply with your body's continuing professional education requirements.

PROFESSIONAL BODIES	DECLARED MEMBERSHIP CLASSIFICATIONS
Chartered Accountants Australia and New Zealand (formerly The Institute of Chartered Accountants in Australia)	CA, ACA and FCA
CPA Australia	CPA and FCPA
Institute of Public Accountants (IPA)	AIPA, MIPA and FIPA

You are also a **qualified accountant** if you are a member of one of the eligible foreign professional bodies listed in the following section and you:

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

Eligible foreign professional bodies

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