

# 708 8 Qualified Accountant's Certificate In accordance with Chapters 6D & 7 of the Corporations Act

I am a Qualified Accountant as defined in section 88B of the Corporations Act. I certify:

- (a) that I am a member of the CPA Australia Limited 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) that I am a member of the Chartered Accountants Australia and New Zealand Limited who is entitled to use the postnominals 'ACA', 'CA' or 'FCA', and is subject to and complies with the institute's continuing professional education requirements; or
- (c) that I am a member of the Institute of Public Accountants who is entitled to use the post-nominals 'AIPA', 'MIPA' or 'FIPA' and is subject to and complies with the institute's continuing professional education requirements; or
- (d) that I am a member of an eligible foreign professional body (see requirements below).

**REQUIRED:** My membership number from this professional body is

In accordance with Section 708(8)(c) and Section 761G(7)(c) of the Corporations Act I hereby certify that:

Name of Individuals or Companies:

Whose address is:  
(cannot be PO Box)

- (a) has net assets of at least \$2.5 million; or
- (b) earned 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.

Where I have named more than one Individual or Company I certify that each meets the necessary criteria. I also certify that the following companies or trusts are controlled by the above named Sophisticated/ Wholesale Investor(s) and therefore may also be treated as a Sophisticated/ Wholesale Investor in accordance with the Corporations Act:

Name of Trusts or Companies:

## Accountant Details

Accountant Signature

Name of Firm

Name of Accountant

Business Address (cannot be PO BOX)

Accountant Email

Date

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

Submit completed certificate on our [website](#) or email to [cpscapitaldas@cpscapital.com.au](mailto:cpscapitaldas@cpscapital.com.au)