

Withholding Statement Customer Completion Guide

HSBC has designed 5 types of withholding statements.

For use by:

Qualified Intermediaries, Withholding Foreign Partnership & Withholding Foreign Trusts

1. Withholding Statement (Pooled Reporting)
2. Withholding Statement (Payee Specific)

For use by:

Non Qualified Intermediaries, Non Withholding Foreign Partnership, Non Withholding Foreign Trusts, Territory FI or US branch

3. Withholding Statement (Payee Specific - fixed income allocation)
4. Withholding Statement (Payee Specific - variable income allocation)
5. Withholding Statement (Pooled Reporting for NPFFIs, recalcitrants and US payees)

The latest version of withholding statements (in Excel format) can be accessed via the following link:-

<http://www.fatca.hsbc.com/>

Each withholding statement has been designed to be completed within Excel and then Printed and Signed, OR, Printed, completed manually and Signed.

Customers should choose which withholding statement is applicable for their use.

- **HSBC is unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor.**

Withholding Statement Customer Completion Guide

NQI Withholding Statement - For FATCA & QI purposes (PAYEE SPECIFIC - INCOME ALLOCATION - FIXED)

Example WHS

For use by: - Non Qualified Intermediaries/Non-withholding foreign partnerships/Non-withholding foreign trusts /Territory FI (not acting as a US Person) or US Branch (not acting as a US Person)

Intermediary Information:

Intermediary Name

A

Intermediary Permanent Residential Address (including country)

B

C Intermediary EIN (if applicable):

D Intermediary GIIN (if applicable):

E FATCA Status:

F QI / Chapter 3 Entity Type:

← Please select one option from the dropdown list for each of the applicable boxes highlighted in grey

Form **W-8IMY** Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting
(Rev. April 2014)
 Department of the Treasury Internal Revenue Service
 Section references are to the Internal Revenue Code.
 Information about Form W-8IMY and its separate instructions is at www.irs.gov/formw8imy.
 Give this form to the withholding agent or payer. Do not send to the IRS.
 OMB No. 1545-1021

Do not use this form for:
 • A beneficial owner solely claiming foreign status or treaty benefits.
 • A hybrid entity claiming treaty benefits on its own behalf.
 • A foreign person claiming that income is effectively connected with the conduct of a trade or business in the United States.
 • A disregarded entity with a single foreign owner that is the beneficial owner of the income to which this form relates. Instead, the single foreign owner should use Form W-8IMY.
 • A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 1102(j), 901(b), 892, 896, or 1443(b).
 • A U.S. entity or U.S. citizen or resident.
 • A foreign person documenting themselves for purposes of section 9009W.
 Instead, use Form W-8IMY, W-8IMY-E, W-8IMY-SE, or W-8IMY-SE-E.

Part I Identification of Entity

1 Name of individual or organization that is acting as an intermediary
2 Country of incorporation or organization

3 Name of disregarded entity (if applicable)

4 Chapter 3 Status:
 Qualified intermediary, Complete Part III.
 Nonqualified intermediary, Complete Part IV.
 Territory financial institution, Complete Part V.
 U.S. branch, Complete Part VI.
 Withholding foreign partnership, Complete Part VII.
 Withholding foreign trust, Complete Part VII.
 Nonwithholding foreign partnership, Complete Part VIII.
 Nonwithholding foreign simple trust, Complete Part VIII.
 Nonwithholding foreign grantor trust, Complete Part VIII.

5 Chapter 4 Status:
 Nonparticipating FFI (including a limited FFI or limited branch). Complete Part IX (if applicable).
 Participating FFI.
 Reporting Model 1 FFI.
 Reporting Model 2 FFI.
 Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).
 Territory financial institution, Complete Part IV.
 Sponsored FFI that has not obtained a GIIN (other than a registered deemed-compliant sponsored, closely held investment vehicle). Complete Part X.
 Certified deemed-compliant nonregistered investment bank, Complete Part XI.
 Certified deemed-compliant FFI with securities accounts, Complete Part XII.
 Certified deemed-compliant sponsored, closely held investment vehicle, Complete Part XIV.
 Certified deemed-compliant limited life debt investment entity, Complete Part XV.
 Excepted documented FFI, Complete Part XI.
 Excepted restricted distributor, Complete Part XVI.
 Excepted foreign central bank of issue, Complete Part XVII.
 Excepted nonfinancial FFI, Complete Part XVIII.
 Excepted investment manager, Complete Part XIX.
 Excepted nonfinancial group entity, Complete Part XX.
 Excepted nonfinancial start-up company, Complete Part XX.
 Excepted nonfinancial entity in liquidation or bankruptcy, Complete Part XXI.
 Excepted FFI, Complete Part XXII.
 Publicly traded NFFE or NFFE affiliate of a publicly traded corporation, Complete Part XXIII.
 Excepted territory NFFE, Complete Part XXIV.
 Active NFFE, Complete Part XXV.
 Passive NFFE, Complete Part XXVI.
 Direct reporting NFFE.
 Sponsored direct reporting NFFE, Complete Part XXVII.

6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).
 City or town, state or province, include postal code where appropriate. Country

7 Mailing address (if different from above)
 City or town, state or province, include postal code where appropriate. Country

8 U.S. taxpayer identification number, if required
 SSN WP-EIN WT-EIN EIN SSN or ITIN

9 GIIN (if applicable)

10 Reference number(s) (see instructions)

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25462Q Form **W-8IMY** (Rev. 4-2014)

Intermediary information

Certain Intermediary information is required for all Withholding Statement types and must match the information on the Form W-8IMY, as follows:-

- The 'Legal Entity / Intermediary Name' must match the name on Line 1 of the Form W-8IMY.
- The complete Permanent Residential Address (including country) must match the address on Line 6 on the Form W-8IMY.
- QI/WP or WT EIN must match the number on Line 8 of the Form W-8IMY.
- GIIN must match the number provided on Line 9 of the Form W-8IMY.
- Chapter 4 FATCA status : Only tick one box to indicate 'Chapter 4 status' to match the Chapter 4 status on Line 5 of the Form W-8IMY.
- Entity Type: Only tick one box to indicate 'Entity Type' to match the Chapter 3 QI status on Line 4 of the Form W-8IMY.

PUBLIC

Withholding Statement Customer Completion Guide

Account Information

Irrespective of the type of withholding statement (WHS) you have chosen to use, the “Account Information” section will need to be completed in all cases.

When completing the WHS spreadsheets you will note that where a column heading is highlighted in grey there is a dropdown menu available in the cells below providing all the appropriate choices.

Column headings that are not highlighted in grey can be completed in free text

Example WHS

Beneficiary/Partner information:										Chapter 3 FDAP Income							
Please select one option from the dropdown list for each of the applicable boxes highlighted in grey										Dividend Income		Interest Income		Other Income		Income Allocation %	
Account Number	Beneficial owner/Partner Name	Permanent Residential Address including country	US Tax Identification Number or Foreign TIN (if any)	GIIN (for entities, where applicable)	FATCA status	FATCA Withholding Pool	Tax Form type	US/non-US Status of BO/Partner	Beneficial owner or intermediary?	Chapter 3 Recipient Code	Rate of tax applied %	Basis for reduced rate (only required for reduced rate)	Rate of tax applied %	Basis for reduced rate (only required for reduced rate)	Rate of tax applied %	Basis for reduced rate (only required for reduced rate)	Income Allocation % (most total 100% Per Account)

*** HSBC is unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor.**

Withholding Statement Customer Completion Guide

Certification - required for all Withholding Statement types.

Please ensure

There is a date to measure the validity period of the withholding statement, completed in the main body of the text of the Certification statement.

Certification:

We hereby certify, under penalties of perjury, that the above information is true, correct and complete and that we are (I am) the authorised representative(s) of the entity named above. In confirming the rates of tax to be applied (as stated above), we have considered, where applicable, that eligible beneficial owners a) meet the provisions of the relevant income tax treaty to claim a reduced rate of withholding, including any limitations on benefits provision, and b) derive any US source income received within the meaning of Section 894 (Income affected by treaty) of the Internal Revenue Code. Further, if the FATCA/chapter 4 status was not provided for an underlying owner, we represent that it was because it was a pre-existing account that was not required yet to be re-documented under the documentation transition rules.

This Withholding Statement forms an integral part of our Form W-8IMY and is valid from ____/____/____ (DD/MM/YYYY) until a change of circumstance that impacts the validity of this withholding statement. In which case we undertake to notify HSBC within 30 days, of any changes to the information included in this withholding statement or attached/submitted W-series form.

Authorised signature: _____

Date: _____

Please ensure

The withholding statement is signed and dated.