## W-8BEN — 美國預扣稅及申報實益擁有人之外籍身分證明(個人)

如為聯名帳戶 每位帳戶持有人必須分別填寫一份 表格。 W-8BEN 表格必須正確填寫 不得塗改。 如果填寫有誤 請用新表格重新填寫。 請勿使用 修正液或其他塗改工具。

## 所有 W 表格均必須以英文填寫。

	<ul> <li>For use by individuals. Entities must use F</li> <li>Information about Form W-8BEN and its separate instructions is</li> </ul>		OMB No. 1545-1621
epartment of the Treasury ternal Revenue Service	Give this form to the withholding agent or payer. Do no	t send to the IRS.	
o NOT use this form	if:		Instead, use Form:
You are NOT an ind	vidual		W-8BEN-E
	n or other U.S. person, including a resident alien individual W-		Δ
You are a beneficial (other than persor	owner claiming that income is effectively connected with the con al services)	duct of trade or business within the L	I.S
You are a beneficial	owner who is receiving compensation for personal services perfo	rmed in the United States	8233 or W-4
art I Identifie	ation of Beneficial Owner (see instructions)		
1 Name of individu	al who is the beneficial owner	2 Country of citizenship	
ve Calder 3 Permanent resi		United Kingdom	
3 Permanent resi	dence address (street, apt. or suite no., or rural route). Do not use	a P.U. box or in-care-of address.	
	e or province. Include postal code where appropriate.	Çountry	
ondon NW254J		United Kingdo	m D
4 Mailing address	(if different from above)		D
City or town, stat	e or province. Include postal code where appropriate.	Country	
5 U.S. taxpayer id	entification number (SSN or ITIN), if required (see instructions) 327474749	6 Foreign tax identifying nu	mber (see instructions)
7 Reference nur		DD-YYYY) (see instructions)	
	f Tax Treaty Benefits (for chapter 3 purposes only) (s		
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A. 請詳閱本節和相關指引以確保使用正確的 W 表格。

- B. 第一部分(實益擁有人身分)
  - 第1欄 全名(姓名)
  - 第2欄 國籍
  - 第3欄 在第一行填寫完整的街道地址 在第二行填寫城市或城鎮、州或省包括郵政編碼。
    - 請勿使用:
    - 郵政信箱或代收地址
    - 第三方姓名
    - 金融機構的地址
    - 美國地址
  - 第4欄 如果您的郵寄地址與永久居住地址不同 請填寫郵寄地址。

注意:如果填寫美國郵寄地址必須書面說明使用美國郵寄地址的原因。如果填寫的國家與永久居住地所在國家不同也必須書面說明原因。

第5欄 填寫您的美國納稅識別號碼(TIN)。該號碼為您的社會安全號碼(SSN)或個人納稅識別號碼(ITIN)。有效的 納稅識別號碼應由9個數字組成。

納稅識別號碼不會:

- (1) 含有數字以外的內容
- (2) 少於或超過9個數字
- (3) 含有9個相同的數字或
- (4) 含有9個順序排列的數字(無論升序還是降序)。
- 第6欄 填寫您在美國以外的稅務識別號碼。如果沒有外國稅務識別號碼 請轉至
- 第8欄 並填寫您的出生日期(月月/日日/年年年年)
- 第7欄 請勿填寫帳戶號碼否則表格將僅限於所列帳戶使用您可能須為您的其他帳戶另外填寫表格。

注意:有關誰是實益擁有人的進一步說明:請參閱 W-8BEN 指引。

- C. 第二部分(申請租稅協定利益)
  - 第9欄和第10欄僅當您是租稅協定國稅務居民並有權申請適用租稅協定即您收到源自美國的固定或可確定年 度或定期(FDAP)收入(例如股息)時才需填寫本節內容。如果對您是否有資格申請適用租稅協定 存有疑問我們建議您尋求獨立稅務意見。
- D. 第三部分(證明)
- 1. 請在表格上簽名並在簽名下方的橫線上以正楷工整書寫姓名。
- 2. 請以月月/日日/年年年年的格式填寫日期。
- 3. 如果您代表第1欄所述的人士簽名請填寫行事代表人這一欄。
- 注意:除非授權書特別注明代理人/律師可以簽署稅務文件或稅務表格(並提供或持有相關副本)或者提供國稅局 2848 表格·否則本表格不得通過授權書授權簽署。

## W-8BEN – Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

For Joint Accounts, each account holder must complete a separate form. A form W-8BEN must be completed correctly without any alterations. If you make a mistake, please start over using a new form. *Do not use liquid paper or any other correctional tool.* 

## All W Forms must be completed in English.

For use by individuals. Entities must use Form w-oben-E.					OMB No. 1545-1621
epartment of the Treasu ternal Revenue Service	Information about Form W-8BEN		at www.irs.gov/form	nw8ben.	
to NOT use this for				•	Instead, use Form:
You are NOT an in					W-8BEN-E
	en or other U.S. person, including a resider				W-9
	I owner claiming that income is effectively of al services)				W-8ECI
	I owner who is receiving compensation for				8233 or W-4
A person acting as	an intermediary				W-8IMY
	ification of Beneficial Owner (see				
	vidual who is the beneficial owner		2 Country of c	itizenship	
crive Calder			United Kingdom		
	sidence address (street, apt. or suite no., c	or rural route). Do not use a P	.0. box or in-care-	of address.	
65 Westbrook Lan		re appropriate		Country	
ondon NW2 54J			United Kingdo		
	ess (if different from above)			Torneo Kingdo	
City or town,	state or province. Include postal code whe	ere appropriate.		Country	
5 U.S. taxpave	r identification number (SSN or ITIN), if requ	uired (see instructions)	6 Foreign tax	identifying pum	per (see instructions)
• 0.0. taxpaye	327474749	anoa (000 maraciona)	e i oroigit tax	aonarying numi	in loss manuellonal
7 Reference nu	imber(s) (see instructions)	8 Date of birth (MM-DD-	-YYYY) (see instruct	tions)	
	identified on line 9 above to claim a	% rate of with			· · ·
Part III Certi	fication				
nder penalties of perju ertify under penalties of	ry, I declare that I have examined the information f perjury that:	on this form and to the best of m	y knowledge and belie	ef it is true, correct	, and complete. I further
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	med on line 1 of this form is not a U.S. person,				
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(b) effectively	s share of a partnership's effectively connected ir	icable income tax treaty, or			
<ul> <li>(b) effectively (c) the partner</li> <li>The person na</li> </ul>	s share of a partnership's effectively connected ir med on line 1 of this form is a resident of the treat tes and that country, and	icable income tax treaty, or ncome,	rm (if any) within the n	neaning of the inc	ome tax treaty between
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<ul> <li>(b) effectively d</li> <li>(c) the partner</li> <li>The person na the United Sta</li> <li>For broker tran Furthermore, 1, any withholdin if any certifica</li> </ul>	med on line 1 of this form is a resident of the treat les and that country, and sactions or barter exchanges, the beneficial own authorize this form to be provided to any withhol agent that can disburse or make payments of t	icable income tax treaty, or ncome, ity country listed on line 9 of the fo er is an exempt foreign person as ding agent that has control, receip he income of which I am the bene	defined in the instruct at, or custody of the in ficial owner. I agree th	ions. come of which I ai nat I will submit a	n the beneficial owner or
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- A. Please read this section and the associated instructions to ensure you are completing the correct W form.
- B. PART I (Identification of Beneficial Owner)
  - Line 1 Full Name (First Name and Last Name).
  - Line 2 Country of Citizenship

Line 3 Insert full street address on the first line, and the City or town, state or province including post code on the 2nd line.

DO NOT USE:

PO Box or C/O address Name of a third party Address at a Financial Institution US address

Line 4 Insert a mailing address only if it is different from your Permanent residence address.

**Note:** If a US mailing address is entered, a written explanation/reason for the US mailing address will be required. If the country differs to the country in the permanent residence address then a written explanation will be required.

Line 5 Insert your US Taxpayer Identification Number (TIN). It will either be a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN). A valid TIN will always be made up of 9 digits.

A TIN should not:

(1) contain something other than numbers,

(2) contain fewer than or more than nine digits,

(3) consist of nine of the same number, or

(4) consist of nine sequential numbers (whether ascending or descending order).

- Line 6 Insert your non-US tax identifying number. If you do not have one, go to
- Line 8 and write down your date of birth (MM/DD/YYYY).
- Line 7 DO NOT LIST ACCOUNT NUMBERS as this could limit the form to the accounts listed and you may have to provide another form for your other accounts.

Note: Please refer to the W-8BEN instructions for further guidance on who is the beneficial owner.

- C. PART II (Claim of Tax Treaty Benefits)
  - Lines 9 and 10 Only complete this section if you are resident in a treaty country and entitled to claim tax treaty benefits, ie if you are receiving fixed or determinable, annual or periodical (FDAP) income, for example dividend payments, and the payment is from sources within the US. If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.

D. PART III (Certification)

**1**. Please sign the form and print your name on the line below your signature.

- 2. Please date the form using the MM/DD/YYYY format.
- 3. If you are signing on behalf of the person stated on Line 1, please complete the capacity field.

**Note:** This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

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

