Inter-Governmental Agreement declaration to confirm your tax status under FATCA

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Customer Name	Customer Number
Customer Address	
Customer Permanent Residence Address, if different from the above address	
Your Permanent Residence Address is the address where you are treated as resident for tax purposes, or, if not applicable, the address of your principal office	
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Country of Incorporation	
Country of Incorporation	

FATCA ENTITY CLASSIFICATION STATUS

In relation to chapter 4, subtitle A (sections 1471 through 1474) of the United States Internal Revenue Code of 1986 (the provisions commonly referred to as the "Foreign Account Tax Compliance Act" or "FATCA") and regulations made thereunder or any intergovernmental agreements to facilitate compliance with FATCA with the United States, I/We (please delete as appropriate) make the following certifications in relation to the entity listed above:

- 1. I/We hereby certify that the entity is NOT:
- A corporation or partnership incorporated, created or organised in the United States of America or under the law of the United States of America or of any of the States thereof;
- A trust in respect of which a court within the United States of America is able to exercise primary supervision over the administration of the trust, and one or more United States persons have the authority to control all substantial decisions of the trust; or
- An estate of a decedent that is a citizen or resident of the United States
- 2. The entity is not acting as agent, intermediary or nominee of another person or organisation
- 3. The entity is not a financial institution

Please read the following information carefully and select one of the entity types to provide confirmation of your status under FATCA. Once you have made your selection, please complete the box and sign on page 5 of this form. You will find more information on some of the terms used within this declaration within the associated notes.

If you have any questions in relation to this Declaration or are unsure whether the entity listed above satisfies any of the criteria stated in this Declaration, please contact a tax advisor. HSBC cannot provide tax advice in relation to completing this declaration or any other FATCA documentation.

If you are unable to sign this declaration, please provide an IRS tax form, which can be obtained here: http://www.irs.gov/Forms-&-Pubs.



Active Non-Financial Foreign Entity		
The entity satisfies the following criteria:		
• Less than 50% of the entity's gross income for the preceding calendar year or other appropriate reporting period is passive income (see <i>notes</i>)		
 Less than 50% of the assets held by the entity during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income AND 		
The entity is engaged in the following active trade or business other than that of a financial institution (see notes):		
Please describe your principal business activity		
Start Up Non-Financial Foreign Entity		
The entity satisfies the following criteria:		
 The entity is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a financial institution (see notes) 		
The entity was formed on:		
Please state day, month and year		
This certification will expire 24 months from the date of the initial organization of the entity		
Non US Government Entity		
The entity satisfies the following criteria:		
• The entity is a non-U.S. government entity, a political subdivision of such government (which includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government entity of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an entity wholly owned by one or more of the foregoing		
Publicly Traded Non-Financial Foreign Entity or Affiliate		
The entity satisfies the following criteria:		
• The entity is a non-financial foreign entity and its stock is regularly traded on an established securities market (see notes)		
or • The NFFE is a Related Entity (see notes) of an entity the stock of which is regularly traded on an established securities market (see notes). The name of the entity which is traded on an established securities market is:		
Please list all relevant securities markets that apply		
INTERNAL		

Non-Financial Group Company		
The entity satisfies the following criteria:		
 Substantially all of the entity's activities consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a financial institution (see notes); and The entity does not operate (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes 		
OR		
 The entity engages primarily in financing and hedging transactions with, or for, Related Entities (see notes) that are not financial institutions, and does not provide financing or hedging services to any entity that is not a Related Entity; and The group of any such Related Entities (see notes) is primarily engaged in a business other than that of a financial institution (see notes). 		
Charitable or Non-Profit Organisation The entity satisfies the following criteria: The entity is established and operated in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare; The entity is exempt from income tax in its country of residence; The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets; The applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and The applicable laws of the entity's country of residence or its formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or transferred-to the government of the entity's country of residence or any political subdivision thereof		
(ii applicable)		
US Territory Entity		

The entity satisfies the following criteria:

• The entity is organized in a U.S. Territory (American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico or the U.S. Virgin Islands) and all of the owners of the entity are bona fide residents of that U.S. Territory

Non	n-Financial Foreign Entity In Liquidation	
The entity satisfies the following criteria:		
 The entity was not a financial institution (see notes) in the past five years, and is in the process of liquidating its assets or reorganizing with the intent to continue or recommence operations in a business other than that of a financial institution (see notes) 		
	Passive Non-Financial Foreign Entity	
The ent	tity is not a foreign financial institution and not within any of the other above categories	
The entity has no Controlling Persons that are Specified US Persons		
	OR Information on the entity's Controlling Persons that are Specified US Persons (see notes) is listed below;	
Full Name	Full Name	
Permanent Residential Address	Residential	
United States Tax	United States Tax	
Identification Number	Identification Number	
Please provide details of any additional Controlling Persons on the Additional Controlling Persons Insert		

Please ensure you sign this declaration on the next page

I/We declare that:

- All statements made in this declaration are, to the best of my knowledge and belief, correct and complete
- Should any of the information we have provided in this declaration become incorrect, I/we will inform HSBC within 30 days

Signature	
Full Name	
Official Position	
Date	

Please ensure this declaration is signed by someone authorised to sign on behalf of the entity