

**FATCA Declaration
Non-Financial Foreign Entities**

Bank use only

Client Entity Name

Customer Number

Client Entity Permanent Residence Address. **Do not use a P.O. box or in-care-of address** (other than a registered address)

Your Permanent Residence Address is the address of where you are treated as resident for tax purposes, or, if not applicable, the address of your principal office

Mailing address (if different from above)

Country of Incorporation

PART I

FATCA ENTITY CLASSIFICATION STATUS

In relation to chapter 4, subtitle A (§1471 through 1474) of the United States Internal Revenue Code (the provisions commonly referred to as the "Foreign Account Tax Compliance Act" or "FATCA") and regulations made thereunder, We make the following certifications in relation to the entity listed above:

1. The entity is not a US Person as defined in §7701(a)(30) of the United States Internal Revenue Code
2. The entity is not a financial institution
3. The entity satisfies the criteria of the Non-Financial Foreign Entity status selected in Part II *Please read the information in Part II carefully and select one of the entity types.*
4. The entity is not acting as agent, intermediary or nominee of another person or organisation.

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.

Further details on definitions used in this Declaration are given in chapter 4, subtitle A (sections 1471 through 1474) of the United States Internal Revenue Code and regulations made thereunder.

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>.

Please sign on page 7 of this form.

PUBLIC



PART II

Active Non-Financial Foreign Entity

The entity listed above 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
and
- Less than 50% of the entity's assets held by the entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly)

and
- The entity is engaged in the following active trade or business other than that of a financial institution:

For purposes of applying this test, passive income includes dividends, interest, rents, royalties, annuities, and certain other forms of passive income. See Regulations section 1.1472-1(c)(1)(iv)(A) for additional detail for the definition of passive income. Also see Regulations section 1.1472-1(c)(1)(iv)(B) for exceptions from the definition of passive income for certain types of income.

Start Up Non-Financial Foreign Entity

The entity listed above satisfies the following criteria:

- The entity was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business):

Please state day, month and year – Date must be less than 24 months prior to date of payment

- The entity is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE
- The entity is investing capital into assets with the intent to operate a business other than that of a financial institution; and
- The entity does not function (or hold 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.



Foreign Government, Government of a U.S. Possession or Foreign Central Bank of Issue

The entity listed above satisfies the following criteria:

- The entity is a non-U.S. government, 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 (being, American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands) or a non-U.S. central bank of issue;
- The entity is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for this this Declaration is submitted (except as permitted in §1.1471-6(h)92)).



Publicly Traded Non-Financial Foreign Entity

The entity listed above satisfies the following criteria:

- It is a foreign corporation that is not a financial institution
- The stock of the entity is regularly traded on one or more established securities markets, including

Name one securities exchange upon which the stock is regularly traded



Non-Financial Foreign Entity Affiliate of a Publicly Traded Corporation

The entity listed above satisfies the following criteria:

- It is a foreign corporation that is not a financial institution
- The entity is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;

The name of the entity, the stock of which is regularly traded on an established securities market, is

and

The name of the securities market on which the stock is regularly traded is:

Excepted Nonfinancial Group Entity

The entity listed above satisfies the following criteria:

- The entity is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in §1.1471-5(e)(5)(i)(C) through (E);
- The entity is a member of a nonfinancial group described in §1.1471-5(e)(5)(i)(B);
- The entity is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and
- The entity does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Non-Financial Foreign Entity in Liquidation or Bankruptcy

The entity listed above satisfies the following criteria:

- The entity filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on
- During the past 5 years the entity has not been engaged in business as a financial institution or acted as a passive Non-Financial Foreign Entity;
- The entity is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a non-financial entity; and
- The entity has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.

US Territory Non-Financial Foreign Entity

The entity listed above satisfies the following criteria:

- The entity is an entity that is organized in a possession of the United States;
- The entity does not accept deposits in the ordinary course of a banking or similar business,
- The entity does not hold, as a substantial portion of its business, financial assets for the account of others, or is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and
- All of the owners of the entity are bona fide residents of the possession in which the entity is organised or incorporated.



Non-Profit Organisation

The entity listed above satisfies the following criteria:

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
 - 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;
 - Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity 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 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 the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another Non-Profit Organisation or escheats to the government of the entity's country of residence or any political subdivision thereof.
- The Charity registration number (if any) is:



International Organisation

Either

☐

I certify that the entity listed above is an international organization described in section 7701(a)(18).

Or

☐

I certify that the entity listed above:

- Is comprised primarily of foreign governments;
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act;
- The benefit of the entity's income does not inure to any private person;
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).

Passive Non Financial Foreign Entity

- The entity is not a foreign financial institution and not certifying its status as any other type of Non Financial Foreign Entity
- Information on the entity's substantial U.S. owners are listed below

OR

- The entity has no substantial U.S. owners

A substantial U.S. owner (as defined in U.S. Department of Treasury Regulations section 1.1473-1(b)) means any specified U.S. person that:

- (i) Owns, directly or indirectly, more than 10 percent (by vote or value) of the stock of any foreign corporation;
- (ii) Owns, directly or indirectly, more than 10 percent of the profits or capital interests in a foreign partnership;
- (iii) Is treated as an owner of any portion of a foreign trust under sections 671 through 679 of the U.S. Internal Revenue Code; or
- (iv) Holds, directly or indirectly, more than a 10 percent beneficial interest in a trust.

Full Name

Permanent Residence Address

United States Tax Identification Number

Full Name

Permanent Residence Address

United States Tax Identification Number

Full Name

Permanent Residential Address

United States Tax Identification Number

Full Name

Permanent Residence Address

United States Tax Identification Number

Please provide details of any additional substantial U.S. owners on an additional sheet

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 as soon as possible and in any event within 30 days.

Signature	
Full Name	
Official Position	
Date	

Signature	
Full Name	
Official Position	
Date	

Signature	
Full Name	
Official Position	
Date	

Signature	
Full Name	
Official Position	
Date	

(Signed in accordance with the mandate)

Please use the Additional Signature Insert for more to sign in accordance with your mandate