

W-8BEN-E- Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

A Form W-8BEN-E 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

Form W-8BEN-E (Rev. April 2016) Department of the Treasury Internal Revenue Service		Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code. ► Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene . ► Give this form to the withholding agent or payer. Do not send to the IRS.		OMB No. 1545-1621
Do NOT use this form for: • U.S. entity or U.S. citizen or resident W-9 • A foreign individual W-8BEN (Individual) or Form 8233 • A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) W-8ECI • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) 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 that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP • Any person acting as an intermediary W-8IMY				
Instead use Form: A W-8BEN (Individual) or Form 8233				
Part I Identification of Beneficial Owner				
1 Name of organization that is the beneficial owner B		2 Country of incorporation or organization		
3 Name of disregarded entity receiving the payment (if applicable, see instructions)				
4 Chapter 3 Status (entity type) (Must check one box only): <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation <input type="checkbox"/> International organization				
If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No				
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status). <input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. <input type="checkbox"/> International organization. Complete Part XIV. <input type="checkbox"/> Exempt retirement plans. Complete Part XV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. <input type="checkbox"/> Territory financial institution. Complete Part XVII. <input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. <input type="checkbox"/> 501(c) organization. Complete Part XXI. <input type="checkbox"/> Nonprofit organization. Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input type="checkbox"/> Active NFFE. Complete Part XXV. <input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> Account that is not a financial account.				
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 (TIN), if required		9a GIIN	b Foreign TIN	
10 Reference number(s) (see instructions)				
Note: Please complete remainder of the form including signing the form in Part XXX. For Paperwork Reduction Act Notice, see separate instructions.				
Cat. No. 59689N Form W-8BEN-E (Rev. 4-2016)				

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) (Page 1 of form)

Line 1 Full name of entity that is the beneficial owner

Line 2 Country of incorporation or organisation

Line 3 Name of disregarded entity receiving the payment (if applicable)

Line 4 Chapter 3 Status (entity type) (Must check one box only):

Line 5 Chapter 4 Status (FATCA status) (entity type) (Must check one box only):

Line 6 Permanent residence address.

Insert full street address on the first line, and the City or town, state or province including post code on the 2nd line, **and "Country" in the country box.**

DO NOT USE:

PO Box or C/O address

Name of a third party

Address at a Financial Institution

US address

Line 7 Mailing address including "Country" in the country box

Insert mailing address only if different from the 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 8 U.S. taxpayer identification number (TIN), if required

Insert Employer Identification Number (EIN) if held.

A valid EIN will always be made up of 9 digits.

An EIN 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 9a Insert your Global Intermediary Identification Number (GIIN)

9b Insert your Foreign Tax Identification Number (Foreign TIN) if held.

If you do not have a GIIN and you intend to apply for one soon or you have already applied for a GIIN, please enter 'Applied For' in the space for the GIIN. You will have 60 days to provide your GIIN to us.

Line 10 Leave blank.

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



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Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
 Limited Branch (see instructions). Reporting Model 1 FFI. U.S. Branch.
 Participating FFI. Reporting Model 2 FFI.

12 Address of disregarded entity or branch (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).
C
City or town, state or province. Include postal code where appropriate.

Country

13 GIIN (if any)

Example

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)

14 I certify that (check all that apply):
D
a The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.
b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
 Government Company that meets the ownership and base erosion test
 Tax exempt pension trust or pension fund Company that meets the derivative benefits test
 Other tax exempt organization Company with an item of income that meets active trade or business test
 Publicly traded corporation Favorable discretionary determination by the U.S. competent authority received
 Subsidiary of a publicly traded corporation Other (specify Article and paragraph):
c The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 **Special rates and conditions** (if applicable—see instructions):
The beneficial owner is claiming the provisions of Article and paragraph
of the treaty identified on line 14a above to claim a % rate of withholding on (specify type of income):
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:

C. PART II (Page 2 of Form)

Disregarded Entity or Branch Receiving Payment. (Complete only if disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence)

D. PART III (Claim of Tax Treaty Benefits) (if applicable). (For chapter 3 purposes only)

Only complete this section if you are a 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.

Line 14a tick the box and insert "Country" of residency

Line 14b OR 14c tick either box as applicable.

Limitation on Benefit provisions (LoB) check the box the entity is claiming treaty benefits under.

Line 15 Special rates and conditions (only if applicable—see instructions)

Note: If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.



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5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).

Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).

Participating FFI.

Reporting Model 1 FFI.

Reporting Model 2 FFI.

Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.

Sponsored FFI. Complete Part IV.

Certified deemed-compliant nonregistering local bank. Complete Part V.

Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.

Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.

Certified deemed-compliant limited life debt investment entity. Complete Part VIII.

Certified deemed-compliant investment advisors and investment managers. Complete Part IX.

Owner-documented FFI. Complete Part X.

Restricted distributor. Complete Part XI.

Nonreporting IGA FFI. Complete Part XII.

Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.

International organization. Complete Part XIV.

Exempt retirement plans. Complete Part XV.

Entity wholly owned by exempt beneficial owners. Complete Part XVI.

Territory financial institution. Complete Part XVII.

Nonfinancial group entity. Complete Part XVIII.

Excepted nonfinancial start-up company. Complete Part XIX.

Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.

501(c) organization. Complete Part XXI.

Nonprofit organization. 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.

Excepted inter-affiliate FFI. Complete Part XXVII.

Direct reporting NFFE.

Sponsored direct reporting NFFE. Complete Part XXVIII.

Account that is not a financial account.

E

E. PARTS IV to XXVIII

The remaining Parts of the form (Parts IV through XXVIII) include specific certifications relating to the chapter 4 status you ticked on Part I, Line 5.

For this portion of the form, you are required to complete only the certification applicable to Your chapter 4 status.

Example

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Part V Certified Deemed-Compliant Nonregistering Local Bank

18 I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V.

Example:

If an entity selected 'Certified deemed-compliant nonregistering local bank' on Part I, Line 5, the entity is required to complete Part V of the Form W-8BEN-E.

You will note that the heading of the section to be completed matches the chapter 4 status (FATCA status) selected on Part I, line 5, and Part I, line 5 also contains the reference to the section to be completed i.e. in this example Part V.



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Part XXX | Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified on line 1 of this form is not a U.S. person,
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Sign Here

Signature of individual authorized to sign for beneficial owner

1

Print Name

2

Date (MM-DD-YYYY)

3

4

I certify that I have the capacity to sign for the entity identified on line 1 of this form.

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F. Part XXIX Substantial U.S. Owners of Passive NFFE. (Complete only if Part XXVI completed and only if applicable.)

Please provide the name, address, and TIN of each substantial U.S. owner of the NFFE.

Please see Form W-8BEN-E instructions for definition of substantial U.S. owner.

G. PART XXX (Certification) (Page 8 of form)

You must be authorised to sign on behalf of the entity on Line 1.

1. Please sign the form
2. Please print your name on the line next to your signature.
3. Please date the form using the MM/DD/YYYY format.
4. Please tick here 'I certify that I have the capacity to sign for the entity identified on Line 1 of the form'.

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.

You may find it helpful to refer to the FATCA FAQs and Glossary ([LINK](#)). Please note HSBC are unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor

