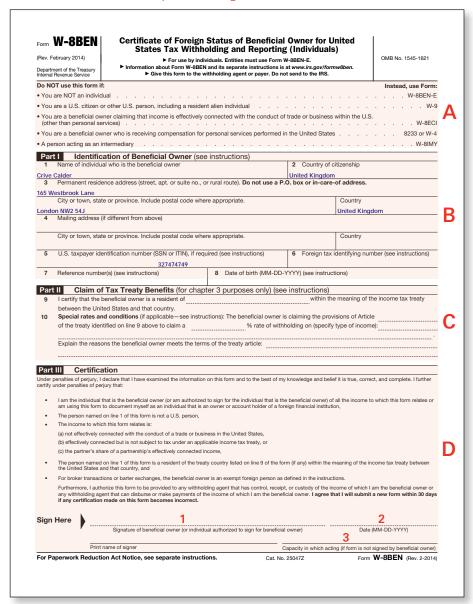
W-8BEN - Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

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.



- 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** Insertfull 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.