

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

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

Form W-8BEN-E (Rev. July 2017) Department of the Treasury Internal Revenue Service		Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) OMB No. 1545-1621																																							
<p>Do NOT use this form for:</p> <ul style="list-style-type: none"> • U.S. entity or U.S. citizen or resident • A foreign individual • 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) • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) • 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) • Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) 																																									
<p>Instead use Form:</p> <ul style="list-style-type: none"> W-9 W-8BEN (Individual) or Form 8233 W-8ECI W-8IMY W-8ECI or W-8EXP W-8IMY 																																									
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City or town, state or province. Include postal code where appropriate.		Country																																							
7 Mailing address (if different from above)																																									
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8 U.S. taxpayer identification number (TIN), if required	9a GIIN	b Foreign TIN																																							
10 Reference number(s) (see instructions)																																									
<p>Note: Please complete remainder of the form including signing the form in Part XXX.</p> <p>For Paperwork Reduction Act Notice, see separate instructions.</p>																																									
Cat. No. 59689N		Form W-8BEN-E (Rev. 7-2017)																																							

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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

Branch treated as nonparticipating FFI. 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).

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):

a The beneficial owner is a resident of **D** 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)

Limitation on Benefits (LOB) for Treaty Claims

If you are a non-U.S. entity claiming treaty benefits in respect to an income tax treaty concluded with the United States, please refer to the relevant instructions on the form with respect to LOB provisions contained within the treaty (if any).

Further information on LOB provisions can be found at the following link
<https://www.irs.gov/individuals/international-taxpayers/tax-treaty-tables>

If you are uncertain as to whether LOB provisions apply to your entity, or if you have any other queries regarding your eligibility to claim tax treaty benefits, please seek independent tax advice as HSBC cannot provide tax advice.



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

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

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	<input type="checkbox"/> Account that is not a financial account.

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

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 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 5% 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.

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Part XXIX Substantial U.S. Owners of Passive NFFE		
As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.		
Name	Address	TIN
	F	

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.

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:		
<ul style="list-style-type: none"> 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	1	2
	Signature of individual authorized to sign for beneficial owner	Print Name
		3
		Date (MM-DD-YYYY)
4	<input type="checkbox"/> I certify that I have the capacity to sign for the entity identified on line 1 of this form.	
Form W-8BEN-E (Rev. 7-2017)		

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

