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 Citizenship

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 postal 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  Insert mailing address only if different from the Permanent residence address.

Note: If a US mailing address is entered, documentary evidence establishing non-US status, such as Memorandum or Articles of Association, or Articles of Incorporation will be required. If the country differs to the country in the permanent residence address then documentary evidence such as Memorandum or Article of Association, or Articles of Incorporation will be required.
PART I (Continued from Page 1 of Form)

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).

Line 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 9c  Leave blank.

Line 10  Leave blank.

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

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)

PART I (Identification of Beneficial Owner) (Page 1 of form).

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, 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.
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:

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.
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.

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>TIN</th>
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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.