

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.

Form **W-8BEN**
(Rev. February 2014)
Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
► For use by individuals. Entities must use Form W-8BEN-E.
► Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben.
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form if:

- You are NOT an individual
- You are a U.S. citizen or other U.S. person, including a resident alien individual
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)
- You are a beneficial owner who is receiving compensation for personal services performed in the United States
- A person acting as an intermediary

Instead, use Form:

- W-8BEN-E
- W-9
- W-8ECI
- 8233 or W-4
- W-8IMY

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner
Crive Calder

2 Country of citizenship
United Kingdom

3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
165 Westbrook Lane
City or town, state or province. Include postal code where appropriate.
London NW2 54J

Country
United Kingdom

4 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)
327474749

6 Foreign tax identifying number (see instructions)

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____
Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part III 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:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named 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 applicable income tax treaty, or
 - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, 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 I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here

1

2

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date (MM-DD-YYYY)

Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 2-2014)

- 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 Insert full 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.

* Hang Seng is unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor.

