

To enable you to hold shares in any United States companies, you are required to complete and return to us a valid W-8BEN Form certifying your Foreign Status for United States Tax Withholding and Reporting purposes.

A **W-8BEN Form for Individuals** can be downloaded from the Internal Revenue Service (IRS) website at the following location:

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>

For **Specific Instructions** on how to fill out the W-8BEN Form, please refer to <http://www.irs.gov/pub/irs-pdf/iw8ben.pdf>

If you are a US citizen or other US Person, the IRS require you to provide a valid **W-9 Form** instead. This form can also be downloaded from the IRS website at the following location: <http://www.irs.gov/pub/irs-pdf/fw9.pdf>

The below fields appear on the W-8BEN Form and require mandatory completion. If any of these fields are incomplete we will be unable to process your request:

## **Part I**

- Field 1: Name of individual who is the beneficial owner
- Field 2: Country of Citizenship
- Field 3: Permanent residence address, City or town, state or province, Country
- Field 6: Foreign tax identifying number (otherwise known as National Insurance Number)
- Field 8: Date of birth (must be in format MM-DD-YYYY)

## **Part II**

- Field 9: If you are claiming treaty benefits as a resident of a foreign country with which the United States has an income tax treaty. For further information, please refer to the Specific Instructions issued by the IRS.

## **Part III**

- Certification: Signature, date and print full name. If acting on behalf of someone other than the owner please complete the capacity of acting field. Unfortunately, we do not accept electronic signatures.

## **The following are guidance notes which should be taken in to consideration when completing the form:**

- Any manuscript amendments made to forms must be appropriately initialled
- We are unable to accept any forms where corrective fluid has been used
- If you are a citizen or permanent resident of the United Kingdom of Great Britain (England, Scotland, Wales) and Northern Ireland, 'United Kingdom' is the acceptable format to be provided on the W-8BEN Form as a country. Please note, country abbreviations such as 'UK' or 'GB' will not be accepted
- If the W-8BEN Form is completed and signed by a duly authorised power of attorney for the beneficial owner or account holder, the form must be accompanied by the Power of Attorney in proper form
- A W-8BEN Form will remain valid for purposes of establishing foreign status for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect
- Based on the information you provide, we may need to contact you for further clarification

***Please note, we are not tax advisors and we recommend that individuals seek professional tax advice should they have any concerns about completing the required W-8BEN or W-9 Form.***

If you have any questions, please refer to the Specific Instructions or alternatively, please call Customer Services on **0345 300 0430**.

Please return your completed form to:

Equiniti, PO Box 4605, Aspect House, Spencer Road, Lancing, BN99 6QY

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