Date of Birth

Type of beneficial owner

Signature

Print name of signer

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

As a holder of US listed stock or American Depository Receipts (ADRs) we would like to take this opportunity to make you aware of US tax regulations that govern the payments of US source income and share sale proceeds made to non-US resident customers.

As the security holding broker we are required to gather certain non-US client information in order to establish the non-US status of our customers and therefore apply, where applicable, treaty tax rates on dividends. Consequently, in the absence of requisite documentation, all income and/or proceeds from US stock sales will be subject to Withholding Tax of up to 30%.

The Share Centre is only required to gather and maintain client information. Disclosure of detailed client information to the US Tax Authorities is not normally necessary and we therefore need only provide aggregate numbers of clients and quantities of US stock held to the US Tax Authorities.

In order to qualify for reduced tax treaty rates (presently 15% on Dividends) it will be necessary for you to complete and return this form. Completion of this form certifies that you are eligible to reduced taxation under a valid tax treaty.

If you are resident in a FATCA partner jurisdiction (i.e. a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Treaty countries

The United States has tax treaties with the following foreign countries. Under these treaties, residents of foreign countries are taxed at a reduced rate.

A
Armenia
Australia
Austria
Azerbaijan

B
Bangladesh
Barbados
Belarus
Belgium
Bulgaria

C
Canada
China
Cyprus
Czech Republic

D
Denmark

E
Egypt
Estonia

F
Finland
France

G
Georgia
Germany
Greece

H
Hungary

I
Iceland
India
Indonesia
Ireland
Israel
Italy

J
Jamaica
Japan

K
Kazakhstan
Korea
Kyrgyzstan

L
Latvia
Lithuania
Luxembourg

M
Malta
Mexico
Moldova
Morocco

N
Netherlands
New Zealand
Norway

P
Pakistan
Philippines
Poland
Portugal

R
Romania
Russia

S
Slovak Republic
Slovenia
South Africa
Spain
Sri Lanka
Sweden
Switzerland
Tajikistan
Thailand
Trinidad
Tunisia
Turkey
Turkmenistan

U
Ukraine
Union of Soviet Socialist Republics
United Kingdom
United States Model
Uzbekistan

V
Venezuela

Guidelines for completion of W-8BEN form

Section 1: Identification of beneficial owner

Title Surname & Forname(s)
Enter your full name

Customer reference(s)
Enter your customer reference number - often found in the top right hand corner of the correspondence received.

Permanent residential address including country & postcode
Enter the details of your permanent address. This is the address in the country where you claim to be resident for the purposes of that country’s income tax. Please do not abbreviate the country name.

Mailing address including country & postcode
Please enter mailing address if applicable, otherwise please leave blank.

US TIN
Please complete when appropriate.

TIN of country of residence
Please complete when appropriate.

Type of beneficial owner
Please tick the box if an individual otherwise call us on 01296 41 41 41. Enter your country of citizenship in full (e.g. United Kingdom).

Section 2: Claim of tax treaty benefits

To deal in US stocks and claim reduced withholding tax on your US dividends, please tick the box and enter the country of residence in full (e.g. United Kingdom not UK).

Section 3: Statement of non-US status

Please tick the box if you are declaring that you are a non-US person and enter the country of your residence in full. (e.g. United Kingdom not UK).

Section 4: Certification

The person signing the form must print their name alongside their signature. If acting on behalf of the beneficial owner, please state the capacity in which you are authorised to sign. Finally, please ensure the date is entered in the format DD/MM/YYYY.