



## W-8BEN-E FORM GUIDANCE (SUPERANNUATION FUND ACCOUNTS)

You must complete and return a W-8BEN-E form if you wish to trade shares listed in the United States on your Trading account:

- The below instructions cover those questions that are most likely to be applicable to you. It is your responsibility to ensure that you are clear in your understanding of the questions. You need to make your own decisions about which options you select and ensure the responses you have given are accurate. If you need more detailed guidance the IRS provide a guidance document located on their website at [www.irs.gov/uac/About-Form-W-8BEN-E](http://www.irs.gov/uac/About-Form-W-8BEN-E). If in doubt please consult your tax advisor
- Your W-8BEN-E form is valid for three calendar years after the year in which it was signed. We will contact you when you need to renew it. If there are any changes to the information that you have included on the form then you must inform us and provide a replacement form with the appropriate information within one month
- If you make a mistake, either correct it and initial the change, or use a new form
- Although you are only required to complete sections across 4 pages of the form, please ensure all 8 pages of your W-8BEN-E form are printed on blank paper and submitted together. Forms with anything printed on the back will not be accepted
- You can fill in the form on your computer or complete it using black/blue ink. Please ensure that the form has been printed and signed with a wet signature, as per below instructions, and then returned by either post or scan and email to one of the addresses below – we cannot accept an electronic signature

Return your W-8BEN-E form by email to [accountopening.au@ig.com](mailto:accountopening.au@ig.com) or by post to:

### **IG Account Opening**

Level 15  
55 Collins Street  
Melbourne VIC 3000

### **Quick Links:**

[Superannuation Fund Account - Instructions](#)

[Superannuation Fund Account - Example](#)

## INSTRUCTIONS

**Form sections likely to be applicable:**

- Part I: Q's 1, 2, 4, 5, 6, 7, 9b & 10
- Part III: Q's 14a & 14b
- Part XII
- Part XXX

**Individual Superannuation Fund Account guidelines**

- Only one Trustee is required to complete a W-8BEN-E.
- Part I, Question 1 – Name of SMSF (Do NOT abbreviate the name, must be as appears on Trust Deed).
- Question 2 – The SMSF will need to be established in Australia for the purpose of this form, the country of organisation should therefore be Australia.
- Question 4 – This form is generally only appropriate for trusts that are 'Complex Trusts'. Please ensure that you have understood the criteria for Complex Trust and check this box if appropriate.
- Question 5 – A SMSF should be able to check 'Non-reporting IGA FFI'. Under the US-Australia intergovernmental agreement (IGA) SMSFs are treated as Non-reporting Foreign Financial Institutions (FFIs).
- Question 6 – This must not be a PO Box and must match the residential address on the IG application form.
- Question 7 – Insert mailing address, (if address is not the same as the residential address).
- Question 8 – As an Australian Tax Resident Trust it is not necessary to provide a US TIN, even if one has previously been issued for other purposes.
- Question 9a – Provide GIIN if you are a Financial Institution registered with the IRS.
- Question 9b – If the SMSF has an ABN, tick 9b and insert your ABN in the space provided.
- Question 10 – Insert you IG account number in the space provided (if known).
- Part III, Question 14a - An Australian resident Trusts should be able to check the box at 14a and state that they are a resident of Australia.
- Question 14b - The US-Australian tax treaty has a limitation of benefits clause, you need to be comfortable that you can check this box and one of the boxes below. Australian Trusts with Australian resident Beneficiaries should be able to check 'Other (specify article and paragraph)' and insert '**Ownership test**' Article 16, Para 1'.
- Part XII, Question 26 – You should check the first box and insert 'Australia' and check the next box indicating 'Model 1 IGA', and insert 'Exempt beneficial owner'.
- Part XXX – The form must be signed by an authorised individual for the SMSF, this will usually be a Trustee. Print your name and the date of signature (US date format - MM/DD/YYYY). Please ensure that you check the final box on the form to certify that you can sign on behalf of the Superannuation Fund.

**Corporate Superannuation Fund Account guidelines**

- Only one Director is required to complete a W-8BEN-E.
- Follow the Individual SMSF Account instructions above.
- Question 6 – Must be the Corporate Trading Address as listed on the ASIC register.
- Part XXX – The form must be signed by an authorised individual for the Company, this will usually be a Director. Print your name and the date of signature (US date format - MM/DD/YYYY). Please ensure that you check the final box on the form to certify that you can sign on behalf of the Company.

**Form W-8BEN-E**  
(Rev. April 2016)  
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

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code. ► Information about Form W-8BEN-E and its separate instructions is at [www.irs.gov/formw8bene](http://www.irs.gov/formw8bene). ► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form for:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- 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) . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . . . W-8IMY
- 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) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary . . . . . W-8IMY

**Part I Identification of Beneficial Owner**

1 Name of organization that is the beneficial owner  
**GREEN SELF MANAGED SUPERANNUATION FUND**

2 Country of incorporation or organization  
**AUSTRALIA**

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):  
 Simple trust     Grantor trust     Complex trust     Disregarded entity     Partnership  
 Central bank of issue     Tax-exempt organization     Private foundation     Estate     Government  
 International organization

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III.     Yes     No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).  
 Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).  
 Nonreporting IGA FFI. Complete Part XII.  
 Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.  
 International organization. Complete Part XIV.  
 Exempt retirement plans. Complete Part XV.  
 Entity wholly owned by exempt beneficial owners. Complete Part XVI.  
 Territory financial institution. Complete Part XVII.  
 Nonfinancial group entity. Complete Part XVIII.  
 Excepted nonfinancial start-up company. Complete Part XIX.  
 Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.  
 501(c) organization. Complete Part XXI.  
 Nonprofit organization. Complete Part XXII.  
 Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.  
 Excepted territory NFFE. Complete Part XXIV.  
 Active NFFE. Complete Part XXV.  
 Passive NFFE. Complete Part XXVI.  
 Excepted inter-affiliate FFI. Complete Part XXVII.  
 Direct reporting NFFE.  
 Sponsored direct reporting NFFE. Complete Part XXVIII.  
 Account that is not a financial account.

6 Permanent residence address (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).  
**1000 GREEN STREET**  
 City or town, state or province. Include postal code where appropriate.  
**MELBOURNE VIC 1000**

Country  
**AUSTRALIA**

7 Mailing address (if different from above)  
 City or town, state or province. Include postal code where appropriate.  
 Country

8 U.S. taxpayer identification number (TIN), if required    9a GIN    b Foreign TIN  
**XX XXX XXX XXX**

10 Reference number(s) (see instructions)  
**XXXXX**

Note: Please complete remainder of the form including signing the form in Part XXX.  
 For Paperwork Reduction Act Notice, see separate instructions.    Cat. No. 59689N    Form **W-8BEN-E** (Rev. 4-2016)

The full name of the fund only with no abbreviations

The fund is a Complex trust for US purposes

The fund will need to be established in Australia to be eligible

Under the US-Australia intergovernmental agreement (IGA) SMSFs are treated as Non-reporting Foreign Financial Institutions (FFIs)

The fund's ABN should be entered here

The IG account number is entered here

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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  
 Limited Branch (see instructions).  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)

**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)

14 Certify that (check all that apply):  
 a  The beneficial owner is a resident of AUSTRALIA 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): "Ownership test" Article 16 Para 1  
 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: \_\_\_\_\_

**Part IV Sponsored FFI**

16 Name of sponsoring entity: \_\_\_\_\_  
 GIIN of sponsoring entity: \_\_\_\_\_

17 **Check whichever box applies.**  
 I certify that the entity identified in Part I:  
 • Is an investment entity;  
 • Is not a QI, WP, or WT; and  
 • Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.  
 I certify that the entity identified in Part I:  
 • Is a controlled foreign corporation as defined in section 957(a);  
 • Is not a QI, WP, or WT;  
 • Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and  
 • Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

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An Australian tax resident fund is entitled to claim the benefits of the US-Australian double tax treaty

The tax treaty has a 'limitation of benefits' article requiring that the ownership is at least 75% held by Australia residents, the box has been checked and the reference to Article 16 included on the basis that the funds participants are all Australian tax residents

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**Part XII Nonreporting IGA FFI**

26  I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and AUSTRALIA. The applicable IGA is a  Model 1 IGA or a  Model 2 IGA; and
- is treated as a EXEMPT BENEFICIAL OWNER under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor whose GIIN is provided on line 9a (if any) \_\_\_\_\_; and your GIIN (if issued to you) \_\_\_\_\_.

**Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**

27  I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).

**Part XIV International Organization**

Check box 28a or 28b, whichever applies.

28a  I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).

28b  I certify that the entity identified in Part I:

- is comprised primarily of foreign governments;
- is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
- The benefit of the entity's income does not inure to any private person;
- is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).

**Part XV Exempt Retirement Plans**

Check box 29a, b, c, d, e, or f, whichever applies.

29a  I certify that the entity identified in Part I:

- is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- is operated principally to administer or provide pension or retirement benefits; **and**
- is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

29b  I certify that the entity identified in Part I:

- is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
  - is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
  - Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A));
  - Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or
  - Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

29c  I certify that the entity identified in Part I:

- is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- Has fewer than 50 participants;
- is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; **and**
- is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

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These responses are a confirmation of the status under question 5, ie that the SMSF is a non-reporting foreign financial institution under the US-Australia agreement. The agreement is a 'Model 1' IGA and the fund is an exempt beneficial owner

