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. Please note:

- 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. 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 or by post to:

IG Account Opening

Level 15 55 Collins Street Melbourne VIC 3000

Please Note: It is likely that most Trusts will need to select 'Active NFFE' or 'Passive NFFE' under Part I, Question 5. An NFFE is a 'Non-Financial Foreign Entity'. The criteria for each selection are outlined in Part XXV and Part XXVI. You will need to determine which criteria is applicable to you and follow the relevant set of instructions.

Quick Links:

Trust Account that is an Active NFFE - Instructions Trust Account that is an Active NFFE - Example Trust Account that is a Passive NFFE - Instructions Trust Account that is a Passive NFFE - 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 XXV: Q 39
- Part XXX

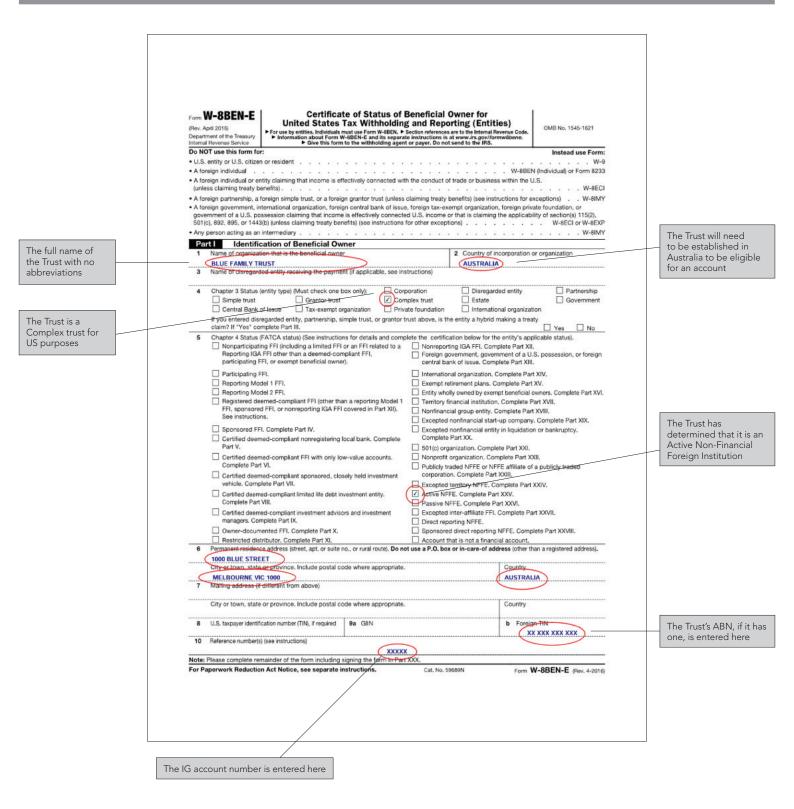
Individual Trust Account guidelines

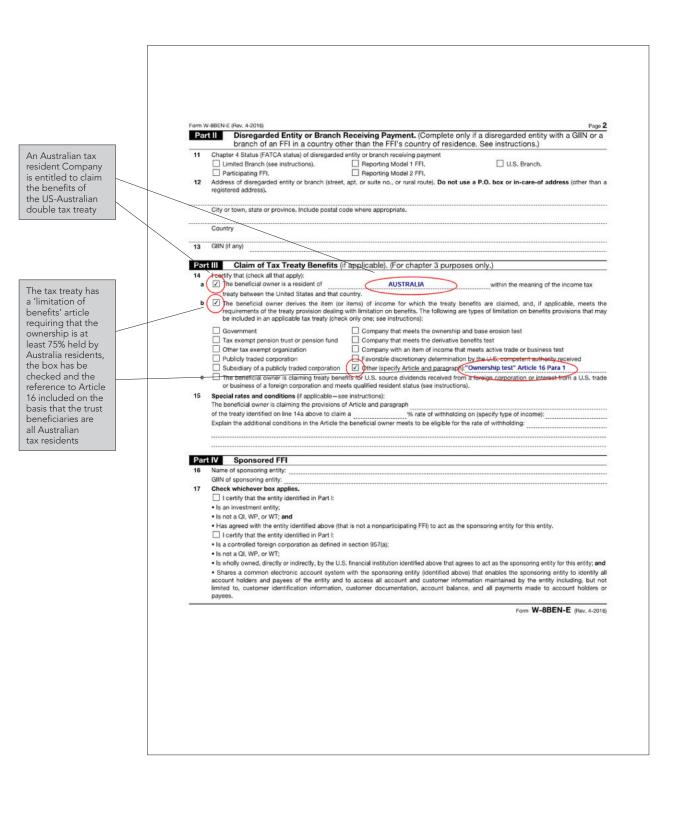
- Only one Trustee is required to complete a W-8BEN-E.
- Part I, Question 1 Name of Trust (Do NOT abbreviate the trust name. It must be as it appears on the Trust Deed).
- Question 2 The Trust will need to be established in Australia for the purpose of this form, the country of organisation should therefore 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. If you believe you may not be a 'Complex Trust', please contact us.
- Question 5 Select 'Active NFFE'.
- 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 your GIIN if you are a Financial Institution registered with the IRS.
- Question 9b If the Trust 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 Trust 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 XXV, Question 39 If you meet the Part XXV criteria then you should check the box to certify this, and ensure that you checked 'Active NFFE' in Part I, Question 5.
- Part XXX The form must be signed by an authorised individual for the Trust, 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 Trust.

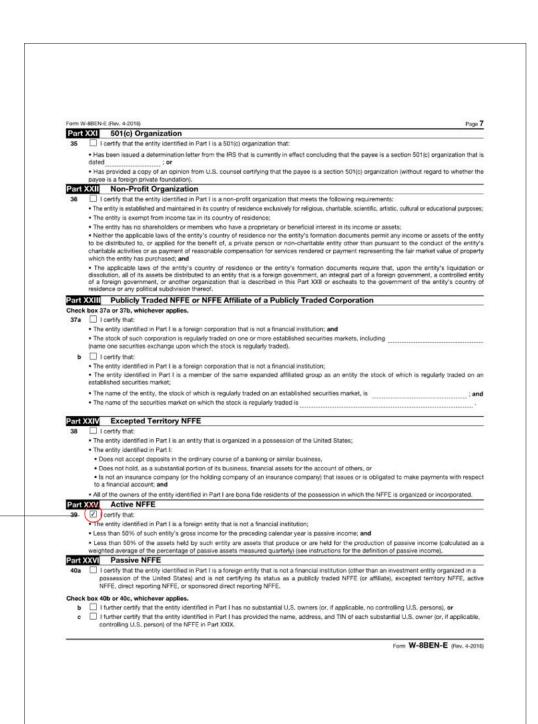
Corporate Trust Account guidelines

- Only one Director is required to complete a W-8BEN-E.
- Follow the Individual Trust 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.

EXAMPLE







				1
	Form W-8BEN-E (Rev. 4-2016)		Page 8	
	Part XXVII Excepted Inter-Affil	iate FFI	1430	
	 41 I certify that the entity identifie Is a member of an expanded affiliat 			
	Does not maintain financial according	unts (other than accounts maintained for members of its expanded affiliated group)		
	 Does not make withholdable pay limited branches; 	ments to any person other than to members of its expanded affiliated group that an	e not limited FFIs or	
		than a depository account in the country in which the entity is operating to pay for ent other than a member of its expanded affiliated group; and	expenses) with or receive	
	Has not agreed to report under §1	.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any fir	nancial institution, including	
	a member of its expanded affiliated	proup. eporting NFFE (see instructions for when this is permitted)		
	42 Name of sponsoring entity:			
	GIIN of sponsoring entity: 43	d in Part I is a direct reporting NFFE that is sponsored by the entity identified on line	e 42.	
	Part XXIX Substantial U.S. Ow	ners of Passive NFFE		
		e, address, and TIN of each substantial U.S. owner of the NFFE. Please see instruct m to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE m r an applicable IGA.		
	Name	Address	TIN	
	Ded VVV Conditionation			
	Part XXX Certification Under penalties of perjury, I declare that I have	mamined the information on this form and to the best of my knowledge and belief it is true, corre	ect, and complete. I further	
	certify under penalties of perjury that:			
		form is the beneficial owner of all the income to which this form relates, is using this form to o this form for purposes of section 6050W,	venny na status for chapter 4	
		orm is not a U.S. person, s is: (a) not effectively connected with the conduct of a trade or business in the United States, (t trady, or (c) the partner's share of a partnership's effectively connected income, and	a) effectively connected but is	This is the name of
The form has been		hanges, the beneficial owner is an exempt foreign person as defined in the instructions.		the individual signing the form
signed by an individual		I to any withholding agent that has control, receipt, or custody of the income of which the entity e or make payments of the income of which the entity on line 1 is the beneficial owner.	on line 1 is the beneficial	the form
with authority to sign on behalf of the trust		days if any certification on this ferm becomes incorrect.		
	Sign Here Signature of Indiv	JOHN BLUE	05-31-2016 Date (MM-DD-YYYY)	
This hav must always	C Icertify that I have	e the capacity to sign for the entity identified on line 1 of this form.		The form is dated using the US date
This box must always be checked to confirm that the individual	<u> </u>	Form V	V-8BEN-E (Rev. 4-2016)	format
signing has appropriate				
authority				

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
- XXVI: Q's 40a & b or c
- Part XXX

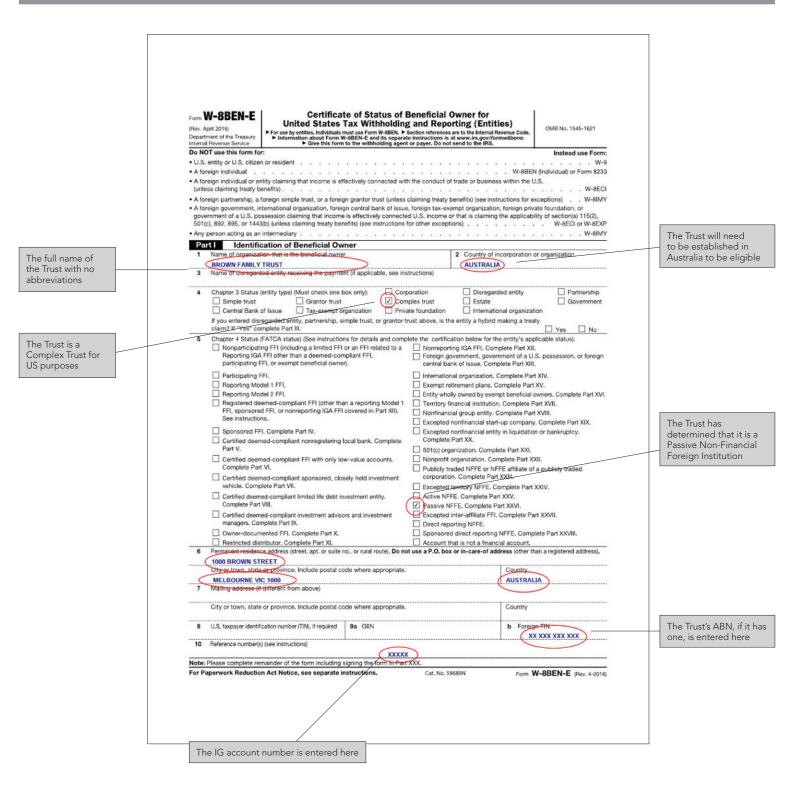
Individual Trust Account guidelines

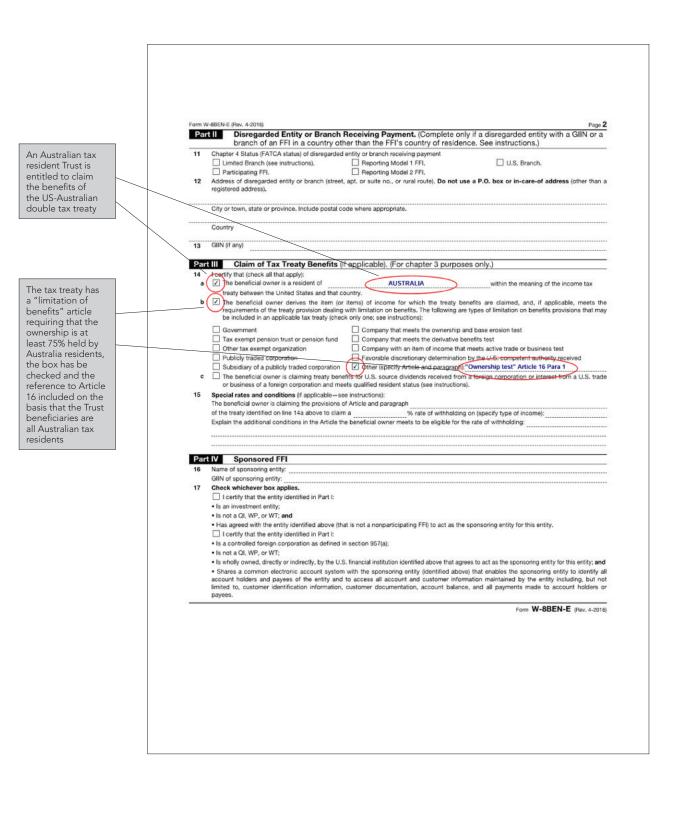
- Only one Trustee is required to complete a W-8BEN-E.
- Part I, Question 1 Name of Trust (Do NOT abbreviate the trust name. It must be as it appears on the Trust Deed).
- Question 2 The Trust will need to be established in Australia for the purpose of this form, the country of organisation should therefore 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. If you believe you may not be a 'Complex Trust', please contact us.
- Question 5 Select 'Passive NFFE'.
- 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 your GIIN if you are a Financial Institution registered with the IRS.
- Question 9b If the Trust 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 Trust 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 XXVI, Question 40a If you meet the Part XXVI criteria then you should check the box to certify this, ensure that you checked Passive NFFE' in Part I, Question 5. Check either box b or c as appropriate.
- Part XXX The form must be signed by an authorised individual for the Trust, 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 Trust.

Corporate Trust Account guidelines

- Only one Director is required to complete a W-8BEN-E.
- Follow the Individual Trust 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.

EXAMPLE





There are no items to be completed for the Trust on pages 3, 4, 5 or 6.

Earm 1	V-88EN-€ (Røv. 4-2016) Pa
	Solic) Organization
35	I certify that the entity identified in Part I is a 501(c) organization that:
	• Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501 (c) organization the
	dated; or • Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether
	 As provided a copy of an opinion from 0.3, coursel certifying that the payee is a section 501(c) organization (without regard to whethe payee is a foreign private foundation).
	XXII Non-Profit Organization
36	 I certify that the entity identified in Part I is a non-profit organization that meets the following requirements: The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purp
	 The entity is established and maintained in its country of residence exclusively for religious, chanable, scientific, artistic, cultural or educational purp. The entity is exempt from income tax in its country of residence;
	The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
	 Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the en- charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of pro- which the entity has purchased; and
	 The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidatis dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's count residence or any political subdivision thereof.
Part	XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation
	k box 37a or 37b, whichever applies.
37a	I certify that: The entity identified in Part I is a foreign corporation that is not a financial institution; and
	The entry identified in Part is a longin corporation that is not a marchain structure, and The stock of such corporation is regularly traded on one or more established securities markets, including
	(name one securities exchange upon which the stock is regularly traded).
b	
	 The entity identified in Part I is a foreign corporation that is not a financial institution; The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded o established securities market;
	The name of the entity, the stock of which is regularly traded on an established securities market, is The name of the securities market on which the stock is regularly traded is
Part	XXIV Excepted Territory NFFE
38	I certify that:
	The entity identified in Part I is an entity that is organized in a possession of the United States; The entity identified in Part I:
	 Does not accept deposits in the ordinary course of a banking or similar business,
	Does not hold, as a substantial portion of its business, financial assets for the account of others, or
	 Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with resito a financial account; and
	 All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.
Part	XXV Active NFFE
39	I certify that:
	The entity identified in Part I is a foreign entity that is not a financial institution;
	 Less than 50% of such entity's gross income for the preceding calendar year is passive income; and Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated
Part	weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income). Passive NFFE
	Coertify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, an NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.
	I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons), or I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicat controlling U.S. person) of the NFFE in Part XXIX.

The Trust checks the box to certify that it is a not a financial institution and does not fall into any of the other categories.

The Trust also certifies that it does not have any substantial US owners.

<form></form>		Form W-8BEN-E (Rev. 4-2016)		D		
<form></form>			ite FFI	Page O		
<form></form>		41 I certify that the entity identified	in Part I:			
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Plant Submer Classical Reporting NFFE (see instructions for when this is permitted) 4 When is genorating entity 3 Level that entity identified in Part 1 is a direct reporting NFFE that is apponneed by the entity identified on the 4.2. PLACE Subtantial U.S. Owners of Passive NFFE 3 Level that entity identified in Part 1 is a direct reporting NFFE that is apponneed by the entity identified on the 4.2. PLACE Subtantial U.S. Owners of Passive NFFE An and the entity identified in Part 1 is a direct reporting NFEE that is apponneed by the entity identified on the 4.2. PLACE Subtantial U.S. Owners of Passive NFFE Name Address TN Image: Non-that the entity identified in Part 1 is a direct reporting Model 2 FH, an NFE may side use this Part for instantial U.S. owner, if providing the form to an FH partial as a reporting Model 2 FH, an NFE may side use this Part for instantial U.S. owner, if providing the form to an FH partial as a reporting Model 2 FH, an NFE may side use this Part for instantial U.S. owner, if providing the form an applicable (1.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4				ncial institution, including		
9						
<form></form>		Part XXVIII Sponsored Direct Re	porting NFFE (see instructions for when this is permitted)			
Part 233 Substantial U.S. owners of Passive NFFE Are equired by PATA, provide the many address, and the schedulational U.S. owner of the WFE, Passa see instructions for definition of exploring the form to a rep11 related as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this Part for reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this Part for the Strengt Model 2 FFI an NFFE may also use this Part for the Strengt Model 2 FFI an NFFE may also use this Part for the Strengt Model 2 FFI an NFFE may also use this Part for the Strengt Model 2 FFI an NFFE may also use this Part for the Strengt Model 2 FFI an NFFE may also use this Part for the Strengt Model 2 FFI an NFFE may also use this Part for the Strengt Model 2 FFI an NFFE may also use this Part for t		GIIN of sponsoring entity:				
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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 trat: 				TIN		
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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:		Part XXX Cartification				
certify under penalties of perjury that:			amined the information on this form and to the best of my knowledge and belief it is true, correct	t, and complete. I further		
purposes, or is a merchant submitting this form for purposes of section 6050W,		certify under penalties of perjury that:				
 The entity identified 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 subject to tax under an income the partner's share of a partnership's effectively connected income, 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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner. Lagnere that I will submit a rege form within 30 days if any certification on this ferm becomes incorrect. Sign Here Bignature of individual authorized to sign for the entity identified on line 1 of this form. The individual authorized to sign for the entity identified on line 1 of this form. 				rtify its status for chapter 4		
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Form W-8BEN-E (Rev. 4-2016) Tormat			Form W.	8BEN-E /Bay 4-2016		format

The form has been signed by an individual with authority to sign on behalf of the Trust

This box must always be checked to confirm that the individual signing has appropriate authority

> Once you have completed your details, please:
> Print the form, ensuring nothing is printed on the back

- ✓ If you spot a mistake, correct it and initial the change
- Sign the form, date it and return it by post or email to the addresses above

IG MARKETS LIMITED Level 15, 55 Collins Street, Melbourne, VIC 3000 F 1800 601 799 S +61 3 9860 1711 F +61 3 9860 1702 E accountopening.au@ig.com W IG.com/au



IG Markets Limited is incorporated in England. ABN 84 099 019 851. Australian Financial Services Licence No. 220440.

IG Markets Limited, W-8BEN form Guidance (Trust Accounts), January 2017