

W-8BEN-E FORM GUIDANCE (CORPORATE 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. 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 companies 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:

Corporate Account that is an Active NFFE - Instructions
Corporate Account that is an Active NFFE - Example
Corporate Account that is a Passive NFFE - Instructions
Corporate Account that is a Passive NFFE - Example

CORPORATE ACCOUNT THAT IS AN ACTIVE NFFE

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

Guidelines

- Only one Director is required to complete a W-8BEN-E for a Company.
- Part I, Question 1 Name of Company (Do NOT abbreviate the Company name. It must be as listed on the ASIC register).
- Question 2 The Company will need to be registered in Australia for the purpose of this form.
- Question 4 An Australian company is a Corporation for these purposes.
- Question 5 Select 'Active NFFE'.
- Question 6 You must provide the Corporate Trading Address as listed on the ASIC register.
- Question 7 Insert mailing address (if address is not the same as the Trading Address).
- Question 8 As an Australian Tax Resident Company 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 Company 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 Company 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 companies with Australian resident shareholders should be able to check 'Company that meets the ownership and base erosion test'.
- 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 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

	Form W-8BEN-E Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) OMB No. 1545-1621	
	(Rev. July 2017) Department of the Treasury Internal Revenue Service For use by entities, Individuals must use Form W-8BEN. Section references are to the Internal Revenue Code. Go to www.irs.gov/FormW8BENE for instructions and the latest information. For use by entities, Individuals must use Form W-8BEN. Section references are to the Internal Revenue Code. Go to www.irs.gov/FormW8BENE for instructions and the latest information. For use by entities, Individuals must use Form W-8BEN. Section references are to the Internal Revenue Code. For use by entities, Individuals must use Form W-8BEN. Section references are to the Internal Revenue Code. For use by entities, Individuals must use Form W-8BEN. Section references are to the Internal Revenue Code.	
	Do NOT use this form for: Instead use Form:	
	U.S. entity or U.S. citizen or resident	
	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)	
	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)	
	Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer)	The Company will need
The full name of	Part I Identification of Beneficial Owner 1 Name of organization that is the beneficial owner 2 Country of incorporation or organization	to be registered in
the Company with	1 Name of organization that is the beneficial owner ORANGE INVESTMENTS PTY LIMITED AUSTRALIA AUSTRALIA	Australia to be eligible
no abbreviations	3 Name of disregarded entity receiving the payment (if applicable, see instructions)	
	4 Chapter 3 Status (entity type) (Must check one box only):	
	Granter of State Grantor trust Grantor t	
	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.	
	claim? If "Yes" complete Part III. Yes	
	☐ Nonparticipating FFI (including an FFI related to a Reporting IGA ☐ Nonreporting IGA FFI. Complete Part XII.	
	FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.	
	☐ Participating FFI. ☐ International organization. Complete Part XIV. ☐ Reporting Model 1 FFI. ☐ Exempt retirement plans. Complete Part XV.	
	Reporting Model 2 FFI. Entity wholly owned by exempt beneficial owners. Complete Part XVI.	
	Registered deemed-compliant FFI (other than a reporting Model 1 Territory financial institution. Complete Part XVIII.	
	FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. Excepted nonfinancial group entity. Complete Part XVIII. Excepted nonfinancial start-up company. Complete Part XIX.	
	Sponsored FFI. Complete Part IV. Certified deemed-compliant nonregistering local bank. Complete Complete Part XX.	The Company has determined that it is an
	Part V. Sol(c) organization. Complete Part XXI. Complete Part VI. Complete Part VI. Complete Part VI.	Active Non-Financial Foreign Institution
	Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part XIII. Excepted territory-NFFE. Complete Part XIV.	The Company has determined that it is an Active Non-Financial
	☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIVI. Passive NFFE. Complete Part XXVI.	Foreign Institution
	Certain investment entities that do not maintain financial accounts. Complete Part IX. Direct reporting NFFE.	
	□ Owner-documented FFI. Complete Part X. □ Sponsored direct reporting NFFE. Complete Part XXVIII. □ Restricted distributor. Complete Part XI. □ Account that is not a financial account.	
This is the	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).	
This is the Corporate Trading	100 ORANGE STREET Sits or trawn, state or province, Include postal code where appropriate.	
Address as listed on	City or town, state or province. Include postal code where appropriate. MELBOURNE VIC 1000 AUSTRALIA	
the ASIC register	7 Mailing address (if different from above)	
	City or town, state or province. Include postal code where appropriate.	
	8 U.S. taxpayer identification number (TIN), if required 9a GIIN b Foreign TIN XX XXXX XXX XXX	The Company's ABN should be entered here
	10 Reference number(s) (see instructions)	should be entered here
	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. 7-2017)	
	The IG account number is entered here	

An Australian tax resident Company 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 ownership and base erosion test).

	Chapter 4 Status (FATCA status) of disregarded entity or br	
		orting Model 1 FFI. U.S. Branch.
2		orting Model 2 FFI. ite no., or rural route). Do not use a P.O. box or in-care-of address (other than a
_	registered address).	te no., or fural route). Do not use a P.O. Dox of in-care-of address (other than a
	City or town, state or province. Include postal code where a	appropriate
_		
	Country	
3	GIIN (if any)	
ar	t III Claim of Tax Treaty Benefits (if applicate	ole), (For chapter 3 purposes only.)
	Sertify that (check all that apply):	
а	he beneficial owner is a resident o	within the meaning of the income tax
b	treaty between the United States and that country. 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 limitat	ion on benefits. The following are types of limitation on benefits provisions that may
	be included in an applicable tax treaty (check only one;	
		pany that meets the ownership and base erosion test
		pany that meets the derivative benefits test pany with an item of income that meets active trade or business test
		rable discretionary determination by the U.S. competent authority received
		er (specify Article and paragraph):
С	The beneficial owner is claiming treaty benefits for U.S or business of a foreign corporation and meets qualified	 source dividends received from a foreign corporation or interest from a U.S. traded d resident status (see instructions).
5	Special rates and conditions (if applicable – see instruction	
	The beneficial owner is claiming the provisions of Article an	
	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 beneficia	Lowner meets to be eligible for the rate of withholding:
	Explain the additional conditions in the Article the beneficia	l owner meets to be eligible for the rate of withholding:
	Explain the additional conditions in the Article the beneficia	l owner meets to be eligible for the rate of withholding:
		I owner meets to be eligible for the rate of withholding:
	tIV Sponsored FFI	I owner meets to be eligible for the rate of withholding:
6	TIV Sponsored FFI Name of sponsoring entity:	I owner meets to be eligible for the rate of withholding:
6	V Sponsored FFI Name of sponsoring entity: Check whichever box applies.	I owner meets to be eligible for the rate of withholding:
6	I V Sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I:	I owner meets to be eligible for the rate of withholding:
6	V Sponsored FFI Name of sponsoring entity: Check whichever box applies.	
6	V Sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: I sa ninvestment entity; I sn ot a QI, WP (except to the extent permitted in the with	
6	IV Sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: • Is an investment entity; • Is not a QI, WP (except to the extent permitted in the with • Has agreed with the entity identified above (that is not a n I certify that the entity identified in Part I:	holding foreign partnership agreement), or WT; and onparticipating FFI) to act as the sponsoring entity for this entity.
6	Name of sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: I san investment entity; I sa sqreed with the entity identified above (that is not a number of the entity identified in Part I: I certify that the entity identified in Part I:	holding foreign partnership agreement), or WT; and onparticipating FFI) to act as the sponsoring entity for this entity.
6	V Sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: Is an investment entity; Is not a QI, WP (except to the extent permitted in the with Has agreed with the entity identified above (that is not a n I certify that the entity identified in Part I: Is a controlled foreign corporation as defined in section 98 Is not a QI, WP, or WT;	holding foreign partnership agreement), or WT; and onparticipating FFI) to act as the sponsoring entity for this entity. 57(a);
6	IV Sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: I san investment entity; I snot a CI, WP (except to the extent permitted in the with Has agreed with the entity identified above (that is not a n I certify that the entity identified in Part I: I sa controlled foreign corporation as defined in section 9: I snot a CI, WP, or WT; I swholly owned, directly or indirectly, by the U.S. financial in	holding foreign partnership agreement), or WT; and conparticipating FFI) to act as the sponsoring entity for this entity. 57(a); astitution identified above that agrees to act as the sponsoring entity for this entity; and
6	V Sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: Is an investment entity; Is not a QI, WP (except to the extent permitted in the with Has agreed with the entity identified above (that is not a n I certify that the entity identified in Part I: Is a controlled foreign corporation as defined in section 9: Is not a QI, WP, or WT; Is wholly owned, directly or indirectly, by the U.S. financial if Shares a common electronic account system with the s account holders and payees of the entity and to access	holding foreign partnership agreement), or WT; and onparticipating FFI) to act as the sponsoring entity for this entity. 57(a); Institution identified above that agrees to act as the sponsoring entity for this entity; and ponsoring entity (identified above) that enables the sponsoring entity to identify all all account and customer information maintained by the entity including, but no
6	Name of sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: I san investment entity; Is not a OI, WP (except to the extent permitted in the with the Has agreed with the entity identified above (that is not an I certify that the entity identified in Part I: Is a controlled foreign corporation as defined in section 90 is a controlled foreign corporation as defined in section 90 is not a OI, WP, or WT; Is wholly owned, directly or indirectly, by the U.S. financial in Shares a common electronic account system with the s account holders and payees of the entity and to access illimited to, customer identification information, customer	holding foreign partnership agreement), or WT; and comparticipating FFI) to act as the sponsoring entity for this entity. 57(a); Institution identified above that agrees to act as the sponsoring entity for this entity; and ponsoring entity (identified above) that enables the sponsoring entity to identify all account and customer information maintained by the entity including, but not documentation, account balance, and all payments made to account holders of
6	Name of sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: I san investment entity; Is not a OI, WP (except to the extent permitted in the with the Has agreed with the entity identified above (that is not an I certify that the entity identified in Part I: Is a controlled foreign corporation as defined in section 90 is a controlled foreign corporation as defined in section 90 is not a OI, WP, or WT; Is wholly owned, directly or indirectly, by the U.S. financial in Shares a common electronic account system with the s account holders and payees of the entity and to access illimited to, customer identification information, customer	holding foreign partnership agreement), or WT; and comparticipating FFI) to act as the sponsoring entity for this entity. 57(a); Institution identified above that agrees to act as the sponsoring entity for this entity; and ponsoring entity (identified above) that enables the sponsoring entity to identify all account and customer information maintained by the entity including, but not documentation, account balance, and all payments made to account holders of
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6	Name of sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: I san investment entity; Is not a OI, WP (except to the extent permitted in the with the Has agreed with the entity identified above (that is not an I certify that the entity identified in Part I: Is a controlled foreign corporation as defined in section 90 is a controlled foreign corporation as defined in section 90 is not a OI, WP, or WT; Is wholly owned, directly or indirectly, by the U.S. financial in Shares a common electronic account system with the s account holders and payees of the entity and to access illimited to, customer identification information, customer	holding foreign partnership agreement), or WT; and comparticipating FFI) to act as the sponsoring entity for this entity. 57(a); Institution identified above that agrees to act as the sponsoring entity for this entity; and ponsoring entity (identified above) that enables the sponsoring entity to identify all account and customer information maintained by the entity including, but not documentation, account balance, and all payments made to account holders of
6	Name of sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: I san investment entity; Is not a OI, WP (except to the extent permitted in the with the Has agreed with the entity identified above (that is not an I certify that the entity identified in Part I: Is a controlled foreign corporation as defined in section 90 is a controlled foreign corporation as defined in section 90 is not a OI, WP, or WT; Is wholly owned, directly or indirectly, by the U.S. financial in Shares a common electronic account system with the s account holders and payees of the entity and to access illimited to, customer identification information, customer	holding foreign partnership agreement), or WT; and comparticipating FFI) to act as the sponsoring entity for this entity. 57(a); Institution identified above that agrees to act as the sponsoring entity for this entity; and ponsoring entity (identified above) that enables the sponsoring entity to identify all account and customer information maintained by the entity including, but not documentation, account balance, and all payments made to account holders of
ar	Name of sponsored FFI Name of sponsoring entity: Check whichever box applies. I certify that the entity identified in Part I: I san investment entity; Is not a OI, WP (except to the extent permitted in the with the Has agreed with the entity identified above (that is not an I certify that the entity identified in Part I: Is a controlled foreign corporation as defined in section 90 is a controlled foreign corporation as defined in section 90 is not a OI, WP, or WT; Is wholly owned, directly or indirectly, by the U.S. financial in Shares a common electronic account system with the s account holders and payees of the entity and to access illimited to, customer identification information, customer	holding foreign partnership agreement), or WT; and onparticipating FFI) to act as the sponsoring entity for this entity.

W-8BEN-E (Rev. 7-2017) Page 7 Part XXI 501(c) Organization 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 that is • 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 the Part XXII Nonprofit Organization I certify that the entity identified in Part I is a nonprofit 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 purposes; . 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 entity
to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's
charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property 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 liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof. Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation Check 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 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 I certify that: 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 on an 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 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: (i) Does not accept deposits in the ordinary course of a banking or similar business; (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; or (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to 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 XXX Active NFFE l certify that: • The entity identified in Part I is a foreign entity that is not a financial institution; \bullet 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 as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income). Part XXVI Passive NFFE ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE. Check box 40b or 40c, whichever applies. b 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 c 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 applicable, controlling U.S. person) of the NFFE in Part XXIX. Form W-8BEN-E (Rev. 7-2017)

The Company checks the box to certify that it is a not a financial institution and that its passive income does not exceed the limits set

m W-8BEN-E (Rev. 7-2017

Part XXVII Excepted Inter-Affiliate FFI

- I certify that the entity identified in Part I:
 - Is a member of an expanded affiliated group;

 - Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
 Does not make withholdable payments to any person other than to members of its expanded affiliated group;
 - Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and
 - Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

Name of sponsoring entity:

43 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Address		TIN
	Address	Address

Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4
- 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 not subject to tax under an income tax treaty, or (c) 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

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Sign Here vidual authorized to sign for

JOHN ORANGE Print Name

05-31-2018 Date (MM-DD-YYYY)

Page 8

certify that I have the capacity to sign for the entity identified on line 1 of this form.

Form W-8BEN-E (Rev. 7-2017)

This is the name of the individual signing the form

The form is dated using the US date format

behalf of the Company

signed by an individual with authority to sign on

The form has been

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

CORPORATE ACCOUNT THAT IS A PASSIVE NFFE

INSTRUCTIONS

Form sections likely to be applicable:

- Part I: Q's 1, 2, 4, 5, 6, 7, 9b & 10
- Part III: Q's 14a & 14bXXVI: Q's 40a & b or c
- Part XXX

Individual Trust Account guidelines

- Only one Director is required to complete a W-8BEN-E for a Company.
- Part I, Question 1 Name of Company (Do NOT abbreviate the Company name. It must be as listed on the ASIC register).
- Question 2 The Company will need to be registered in Australia for the purpose of this form.
- Question 4 An Australian company is a Corporation for these purposes.
- Question 5 Select 'Passive NFFE'.
- Question 6 You must provide the Corporate Trading Address as listed on the ASIC register.
- Question 7 Insert mailing address (if address is not the same as the Trading Address).
- Question 8 As an Australian Tax Resident Company 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 Company 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 Company 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 companies with Australian resident shareholders should be able to check 'Company that meets the ownership and base erosion test'.
- 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 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

Certificate of Status of Beneficial Owner for White States in a Whithholding and Reporting (Enriche) Phr. July 2019 The July							
Do Not use the form for: 1.05. will by 1.05. dishour or marked. 1.05. will be 1.05. dishour or marked. 1.05. will be 1.05. dishour or marked. 1.05. will be 1.05. dishour or will			United States Tax Withhol	Iding and Reporting (Entities)	Code. OMB No. 1545-1621		
1.0.5. settly or U.S. citting or relational or relations of infections or infections o			► Go to www.irs.gov/FormW8BENE ► Give this form to the withholding	for instructions and the latest information. gagent or payer. Do not send to the IRS.			
* A fourigh instricted or only claiming that more is effectively connected with the conduct of track or basiness within the U.S. * A fourigh printership, a freque plange track, or a fourigh general track and a relaying general track and a relation of general tracks and general tra			r recident		motoda doo i omin		
Interest claiming training tra				v			
*A lorging powerment, thereathoral agriculturals, foreign printed as a feeting to account grantation, foreign printed power in electrology of the Copy		(unless claiming treaty bene	efits)		W-8ECI		
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The full name of lawer's expensional till, all the beneficial corner				acting as a qualified derivatives dealer)	W-8IMY		
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Corporate Trading Address as listed on the ASIC register City or town, state or province. Include postal code where appropriate. City or town, state or province. Include postal code where appropriate. City or town, state or province. Include postal code where appropriate. City or town, state or province. Include postal code where appropriate. Country 8 U.S. taxpayer identification number (TIN), if required 9a GIIN b Foreign TIN The Company's ABN should be entered here Note: Please complete remainder of the form including signing the form in Part XXX.		Restricted distrib	utor. Complete Part XI.	Account that is not a financial acc	count.		
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The IG account number is entered here		The IG account no	umber is entered here				

An Australian tax resident company 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 ownership and base erosion test).

	t 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.)
1		4 Status (FATCA status) of disregarded entity or branch receiving payment nich treated as nonparticipating FFI.
		icipating FFI. Reporting Model 7 FFI. U.S. Branch.
2		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
	registe	ad address).
_	Gity or	own, state or province. Include postal code where appropriate.
	0	
	Countr	
3	GIIN (if	any)
ar	III	Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)
a		that (check all that apply): beneficial owner is a resident of AUSTRALIA within the meaning of the income tax
а		beneficial owner is a resident of AUSTRALIA within the meaning of the income tax ty between the United States and that country.
b	Prec	beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the irrements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may included in an applicable tax treaty (check only one; see instructions):
	_	ernment
_		exempt pension trust or pension fund Company that meets the derivative benefits test
		er tax exempt organization Company with an item of income that meets active trade or business test
		licly traded corporation
С	The	beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade
5		usiness of a foreign corporation and meets qualified resident status (see instructions). rates and conditions (if applicable—see instructions):
9		
	The be	eficial owner is claiming the provisions of Article and paragraph
	of the t	eficial owner is claiming the provisions of Article and paragraph
	of the t	eficial owner is claiming the provisions of Article and paragraph eaty identified on line 14a above to claim a
	of the t	eficial owner is claiming the provisions of Article and paragraph eatly identified on line 14a above to claim a
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3	of the t Explain I V Name of the t Check	eficial owner is claiming the provisions of Article and paragraph eatly identified on line 14a above to claim a % rate of withholding on (specify type of income): the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: Sponsored FFI sponsoring entity: whichever box applies.
6	of the t Explain Name of Check I continue of Is an of Is not Is	eficial owner is claiming the provisions of Article and paragraph eatly identified on line 14a above to claim a % rate of withholding on (specify type of income); the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: Sponsored FFI Is ponsoring entity: whichever box applies. tify that the entity identified in Part I: restment entity; a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and
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Page 7 Part XXI 501(c) Organization 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 that is : 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 the payee is a foreign private foundation) Part XXII Nonprofit Organization I certify that the entity identified in Part I is a nonprofit 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 purposes; 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 entity
to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's
charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property
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 liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof. Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation Check box 37a or 37b, whichever applie 37a I certify that: The entity identified in Part I is a foreign corporation that is not a financial institution; 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 I certify that: 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 on an established securities market; The name of the entity, the stock of which is regularly traded on an established securities market, is 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: (i) Does not accept deposits in the ordinary course of a banking or similar business; (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; or (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to 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 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 as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income). Part XXVI Passive NFFE Certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE. Check box 40b or 40c, whichever applies. b 🕡)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 applicable, controlling U.S. person) of the NFFE in Part XXIX. Form W-8BEN-E (Rev. 7-2017)

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

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

Part XXVII Excepted Inter-Affiliate FFI

- I certify that the entity identified in Part I:
- · Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
 Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and

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• Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group

Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

Name of sponsoring entity:

43 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Address		TIN
	Address	Address

Part XXX 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:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W;
- 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 not subject to tax under an income tax treaty, or (c) 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.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Sign Here 05-31-2018 Date (MM-DD-YYYY) JOHN ORANGE ☑ certify that I have the capacity to sign for the entity identified on line 1 of this form.

Form **W-8BEN-E** (Rev. 7-2017)

This is the name of the individual signing the form

The form is dated using the US date format

The form has been

signed by an individual with authority to sign on

behalf of the Company

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



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