



## 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 your 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. July 2017)  
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.  
► Go to [www.irs.gov/FormW8BENE](http://www.irs.gov/FormW8BENE) for instructions and the latest information.  
► 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
- A foreign individual
- 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 partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)
- 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)

**Instead use Form:**

- W-9
- W-8BEN (Individual) or Form 8233
- W-8ECI
- W-8IMY
- W-8ECP or W-8EXP
- 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):

<input type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input checked="" type="checkbox"/> Complex trust
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Private foundation
		<input type="checkbox"/> Estate
		<input type="checkbox"/> 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.)

<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input checked="" type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> 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**  
City or town, state or province. Include postal code where appropriate.

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 GIIN

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. 7-2017)

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

**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  
 Branch treated as nonparticipating FFI.  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 I 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):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input checked="" type="checkbox"/> Other (specify Article and paragraph: <u>"Ownership test" Article 16 Para 1</u> )

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: \_\_\_\_\_

17 **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 withholding foreign partnership agreement), 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.

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

**Part XIII 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 \_\_\_\_\_ . The trustee is:  U.S.  Foreign

**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 Regulations section 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).

b  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; **and**
- 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 Regulations section 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.

b  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 Regulations section 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 Regulations section 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.

c  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 Regulations section 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% 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.

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

**Part XXVII Excepted Inter-Affiliate FFI**

- 41  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)**

42 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.

Name	Address	TIN

**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

\_\_\_\_\_  
Signature of individual authorized to sign for beneficial owner

ALAN GREEN  
Print Name

05-31-18  
Date (MM-DD-YYYY)

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

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

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

This is the name of the individual signing the form

The form is dated using the US date format

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

