

# W-8BEN-E FORM GUIDANCE (TRUST 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 clientlifecycle.ts@ig.com/clientlifecycle.ao@ig.com or by post to: **IG Account Opening** Level 32, Queen & Collins, 376-390 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

# TRUST 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

#### **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

	Form W-8BEN-E  (Rev. April 2016)  Department of the Treasury Internal Revenue Service  Thiormation about Form W-9BEN-E and its separate instructions is at www.irs.pov/formw@bene.  For use by entities, loudividuals must use form W-9BEN-E and its separate instructions is at www.irs.pov/formw@bene.  Find the form of the first of the provided in the pr	
	Do NOT use this form for:  U.S. entity or U.S. citizen or resident  W-9  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)  A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)  W-8ECI  W-8ECI  W-8ECI  V-9ECI  V-9	
	Any person acting as an intermediary	The Trust 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 established in
the Trust with no	BLUE FAMILY TRUST  AUSTRALIA  AUSTRALIA	Australia to be eligible
abbreviations	3 Name of disregarded stillly receiving the payment (if applicable, see instructions)	for an account
The Trust is a	4 Chapter 3 Status (entity type) (Must check one box only):	
Complex trust for	claim? If "Yes" complete Part III.	
US purposes	Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI, Complete Part XII.   Greign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XII.   Foreign government of a U.S. possession, or foreign central bank of issue. Complete Part XII.   International organization. Complete Part XIV.   Exempt retirement plans. Complete Part XIV.   Exempt retirement plans. Complete Part XIV.   Exempt retirement plans. Complete Part XVI.   Exempt retirement plans. Complete Part XVI.   Extra plans. Complete Part XVI.   Extra plans. Complete Part XVII.   Exempt retirement plans. Complete Part XVII.   Excepted nonfinancial start-up company. Complete Part XIII.   Excepted nonfinancial start-up company. Complete Part XII.   Excepted nonfinancial entity in liquidation or bankruptcy.   Complete Part XVII.   Conflied deemed-compliant possession, or foreign government, government of a U.S. possession, or foreign central bank of Issue. Complete Part XII.   Excepted plans. Complete Part XVII.   Excepted on formancial mistration. Complete Part XXII.   Excepted nonfinancial start-up company. Complete Part XXII.   Solicio organization. Complete Part XXII.   Publicly traded NFE or NFEs affiliate of a publicly traded corporation. Complete Part XXII.   Excepted territiper NFFE. Complete Part XXII.   Excepted territi	The Trust has determined that it is an Active Non-Financial Foreign Institution
	☐ Certified deemed-compliant investment advisors and investment ☐ Excepted inter-affiliate FFI. Complete Part XXVII.  managers. 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.  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 BLUE STREET	
	City or town, state or province. Include postal code where appropriate.  Country  MELBOURNE VIC 1000  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	The Trust's ABN, if it has
	10 Reference number(s) (see instructions)	one, is entered here
	XXXXX	
	Note: Please complete remainder of the form including signing signi	
	The 1G decount halfiper is entered field	

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 box has be checked and the reference to Article 16 included on the basis that the trust beneficiaries are all Australian tax residents

Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment   Limited Branch (see instructions).   Reporting Model 1 FFI.   Limited Branch (see instructions).   Reporting Model 2 FFI.   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).	Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment  Limited Branch (see instructions). Reporting Model 1 FFI.  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  Cill of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Claim of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only.)  Tell Vill (All of	Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment   Limited Branch (see instructions).   Reporting Model 1 FFI.   U.S. Branch.     Participating FFI.   Reporting Model 2 FFI.   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).	Part II	Page 2  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.)
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  Country  Cill's (if any)  AUSTRALIA  within the meaning of the income tax resident of a Country.  In the preficial owner is a resident of a Country.  AUSTRALIA  within the meaning of the income tax ready be included in an applicable tax treaty (check only one; see instructions).  Government  Government  Tax exempt pension trust or pension fund  Other tax exempt organization  Company that meets the derivative benefits test  Other tax exempt organization  Company with a meter of income that meets active trade or business test  Publicly traded corporation  Subsidiary of a publicly traded corporation  Tax exempt organization  Company with a meter of income that meets active trade or business test  Company that meets the derivative benefits test  Other tax exempt organization  Company with a meter of income that meets active trade or business test  Publicly traded corporation  Subsidiary of a publicly traded corporation  White provision is the seen of the	Participating FFI.   Reporting Model 2 FFI. Address of diargarded 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.	Participating FFL		napter 4 Status (FATCA status) of disregarded entity or branch receiving payment
Country  Gilly of rown, state or province, include postal code where appropriate.  Country  Gill (if any)  STR III Claim of Tax Treaty Benefits (if applicable), (For chapter 3 purposes only.)  Lendify that (check all that apply):  AUSTRALIA within the meaning of the income tax ready between the United States and that country.  AUSTRALIA within the meaning of the income tax ready between the United States and that country.  AUSTRALIA within the meaning of the income tax requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only) one; see instructions;  Government  Government  Government  Company that meets the derivative benefits test  Publicly traded corporation  Company with an item of income that meets active trade or business test  Publicly traded corporation  Favorable discretionary determination by the U-S-company with an item of income that meets active trade or business test  Publicly traded corporation and meets qualified resident status (see instructions).  Special rates and conditions (if applicable—see instructions):  The beneficial owner is claiming the provisions of Article and paragraph of the treaty identified only it also when to claim a "series of a foreign corporation and meets qualified resident status (see instructions).  Special rates and conditions (if applicable—see instructions):  The beneficial owner is claiming the provisions of Article and paragraph of the treaty identified in Part 1:  Is an investment entity;  Check whichever box applies.  Clearity that the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity, and 1-Ha agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity, and 1-Ha as greed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity, and 1-Ha as greed	Country  Cill or town, state or province, include postal code where appropriate.  Country  Cill Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)  Tectify that check all that apply):  Zhe beneficial owner is a resident of AUSTRALIA within the meaning of the income tax resty between the United States and that country.  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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 144 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:  The beneficial owner is claiming the provisions of Article and paragraph  of the treaty identified on the state of the provisions of Article and paragraph  of the treaty identified on the state of the provisions of Article and paragraph  For the paragraph of the provisions of Article and paragraph  of the treaty identified in Part I:  Is an investment entity;  Is an investme	City or town, stats or province. Include postal code where appropriate.  Country  GIIN (if any)  CIIII Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)  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Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)    Coeffity that (check all that apply):	Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)    Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)	Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)    Contify that (check all that apply):	Co	untry
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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 a account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, oustomer identification information, customer documentation, account balance, and all payments made to account holders on payees.	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art IV Sponsored FFI  Name of sponsoring entity: GIIV 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, 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.	Name of sponsoring entity:  GillN of sponsoring entity:  Check whichever box applies.    Certify that the entity identified in Part I:	Name of sponsoring entity:  GIIN of sponsoring entity:  GIIN 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, or WT; and  I account holders and it is not a nonparticipating FFI) to act as the sponsoring entity for this entity.  I certify that 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:  I se a controlled foreign corporation as defined in section 957(a);  Is not a QI, WP, or WT;  Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and  Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.		
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Form <b>W-8BEN-E</b> (Rev. 4-2016)	Form <b>W-8BEN-E</b> (Rev. 4-2016)	Form <b>W-8BEN-E</b> (Rev. 4-2016)	pa	yees.
				Form W-8BEN-E (Rev. 4-2016)

rm W-8BEN-E (Rev. 4-2016) 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 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 the Part XXII Non-Profit Organization 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 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 non-charitable 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 XXII 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. . 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). 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 • 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 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. 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. 4-2016)

The Trust checks the box to certify that it is a not a financial institution and that its passive income does not exceed the limits set Form W-8BEN-E (Rev. 4-2016) Page 8

#### 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 that are not limited FFIs or limited branches;
- Does not hold an account (other than a depository account 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 §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)

- GIIN 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 instructions for 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

e 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

- 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

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.

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

Sign Here 🌗

Signature of individual authorized to sign for beneficial owner

JOHN BLUE

05-31-2016 Date (MM-DD-YYYY)

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

Form W-8BEN-E (Rev. 4-2016)

This is the name of the individual signing the form

The form is dated using the US date format

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

authority

The form has been

behalf of the trust

signed by an individual with authority to sign on

## 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

	Form W-8BEN-E (Rev. April 2016) Department of the Treasury Internal Revenue Service  On NOT use this form for:  U.S. entity or U.S. cittzen or resident  A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business (unless claiming treaty benefits).  A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see inst  A foreign pavernment, international organization, foreign central bank of Issue, foreign tax-exempt organization government of a U.S. possession claiming treaty connected V.S. income or that is claiming opermment of a U.S. possession claiming that income is effectively connected V.S. income or that is claiming opermment of a U.S. possession claiming that income is effectively connected V.S. income or that is claiming operment of a U.S. possession claiming that income is effectively connected V.S. income or that is claiming operment of a U.S. possession claiming that income is effectively connected V.S. income or that is claiming	Instead use Form:  W-9  W-8BEN (Individual) or Form 8233  swithin the U.S.  W-8ECI  ructions for exceptions) . W-8IMY n, foreign private foundation, or	
	501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)  Any person acting as an intermediary		T T
	Part I Identification of Beneficial Owner		The Trust will need to be established in
The full name of		ncorporation or organization	Australia to be eligible
the Trust with no	BROWN FAMILY TRUST AUSTRALIA	0	7 tactrana to be original
abbreviations	3 Name of disregarded entity receiving the payment (if applicable, see instructions)		
	4 Chapter 3 Status (entity type) (Must check one box only): Simple trust Grantor trust Central Bank of Issue Tax-exempt organization If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid claim? LH-Yest complete Part III.	Government onal organization	
TI T .:	5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the		
The Trust is a Complex Trust for	Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, ☐ Foreign government, gover		
US purposes	participating FFI, or exempt beneficial owner). Central bank of issue. Com	mment of a U.S. possession, or foreign plete Part XIII.	
03 purposes	☐ Participating FFI. ☐ International organization.	Complete Part XIV.	
	☐ Reporting Model 1 FFI. ☐ Exempt retirement plans. C		
		npt beneficial owners. Complete Part XVI.	
	Registered deemed-compliant FFI (other than a reporting Model 1 ☐ Territory financial institution FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). ☐ Nonfinancial group entity. ○		
		t-up company. Complete Part XIX.	The Trust has
	☐ Sponsored FFI. Complete Part IV. ☐ Excepted nonfinancial entit	y in liquidation or bankruptcy.	determined that it is a
	☐ Certified deemed-compliant nonregistering local bank. Complete Complete Part XX. ☐ 501(c) organization. Complete	ete Best VVI	Passive Non-Financial
	☐ Certified deemed-compliant FFI with only low-value accounts. ☐ Nonprofit organization. Compliant		Foreign Institution
	Complete Part VI.		
	<ul> <li>□ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.</li> <li>□ Excepted territory NFFE. C</li> </ul>		
	☐ Certified deemed-compliant limited life debt investment entity. ☐ Active NFFE. Complete Par		
	Complete Part VIII.	art XXVI.	
	☐ Certified deemed-compliant investment advisors and investment ☐ Excepted inter-affiliate FFI.  managers. Complete Part IX. ☐ Direct reporting NFFE.	Complete Part XXVII.	
	managers. 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 finance	cial account.	
	6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of add 1000 BROWN STREET	dress (other than a registered address).	
	City or Lown state or province. Include postal code where appropriate.	Country	
	MELBOURNE VIC 1000	AUSTRALIA	
	7 Malling address (if different from above)		
	City or town, state or province. Include postal code where appropriate.	Country	
	8 U.S. taxpayer identification number (TIIN), if required 9a GIIIN	b Foreign TIN	The Trust's ABN, if it has one, is entered here
	10 Reference number(s) (see instructions)	(	one, is entered here
	XXXXX		
	Note: Please complete remainder of the form including signing the form in Part XXX.  For Paperwork Reduction Act Notice, see separate instructions.  Cat. No. 59689N	Form W-8BEN-E (Rev. 4-2016)	
	Cat. No. 39089R	FURT 14-ODE14-E (HeV. 4-2016)	
			_
	The IG account number is entered here		

An Australian tax resident Trust 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 be checked and the reference to Article 16 included on the basis that the Trust beneficiaries are all Australian tax residents

branch of an FFI in a country other than the FFI's country of residence. Size 4 Status (FATCA status) of disregarded entity or branch receiving payment mited Branch (see instructions).      Reporting Model 1 FFI.     Reporting Model 2 FFI.     Reporting Model 1 FF	U.S. Branch.  O. box or in-care-of address (other than a light of the
mited Branch (see instructions).	ly.)  within the meaning of the income tax  are claimed, and, if applicable, meets the of limitation on benefits provisions that may be erosion test.
is of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a Purered address).  It cown, state or province. Include postal code where appropriate.  It any)  Claim of Tax Treaty Benefits (Mapplicable). (For chapter 3 purposes only that (check all that apply):  the beneficial owner is a resident of  authority and the suite of the treaty provision dealing with limitation on benefits. The following are types included in an applicable tax treaty (check only one; see instructions):  overmment  overmment  company that meets the ownership and bas we xeempt pression trust or pension fund  Company that meets the derivative benefits of the trax exempt organization	ly.)within the meaning of the income tax are claimed, and, if applicable, meets the of limitation on benefits provisions that may se erosion test
r town, state or province. Include postal code where appropriate.  In course, state or province. Include postal code where appropriate.  It any)  Claim of Tax Treaty Benefits (it applicable). (For chapter 3 purposes only that (check all that apply):  The beneficial owner is a resident of authority.  The beneficial owner derives the item (or items) of income for which the treaty benefits quirements of the treaty provision dealing with limitation on benefits. The following are types included in an applicable tax treaty (check only one; see instructions):  The company that meets the ownership and bas ax exempt pension trust or pension fund  Company that meets the derivative benefits therefore tax exempt organization  Company with an item of income that meets	ly.)within the meaning of the income tax are claimed, and, if applicable, meets the of limitation on benefits provisions that may se erosion test
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overnment	
ax exempt pension trust or pension fund	
	test
ublicly traded corporation Favorable discretionary determination by the	
ubsidiary of a publicly traded corporation The other (specify Article and paragraph): "Owner	
ne beneficial owner is claiming treaty benefits for U.S. source dividends received from a fore business of a foreign corporation and meets qualified resident status (see instructions).	ign corporation or interest from a U.S. trade
	pecify type of income):
in the additional conditions in the Article the beneficial owner meets to be eligible for the rate	
	W. K. C.
n investment entity;	
ot a QI, WP, or WT; and	
agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsor	oring entity for this entity.
certify that the entity identified in Part I:	
controlled foreign corporation as defined in section 957(a);	
int holders and payees of the entity and to access all account and customer information to, customer identification information, customer documentation, account balance, and	maintained by the entity including, but not
S.	
s.	Form W-8BEN-E (Rev. 4-2016)
al der trin a ce	I rates and conditions (if applicable—see instructions):  reficial owner is claiming the provisions of Article and paragraph ready identified on line 14a above to claim a % rate of withholding on (sa the additional conditions in the Article the beneficial owner meets to be eligible for the rate  **Sponsored FFI** If sponsoring entity: **sponsoring entity: **sponsoring entity: **sponsoring entity: **whichever box applies. **ritly that the entity identified in Part I: **investment entity; **a Ol, WP, or WT; **and in Part I: **ontrolled foreign corporation as defined in section 957(a); **a Ol, WP, or WT; **sponsoring entity identified above (that is not a nonparticipating FFI) to act as the spons **ritly that the entity identified in Part I: **ontrolled foreign corporation as defined in section 957(a); **a Ol, WP, or WT; **sponsoring entity (identified above that agrees to a sa common electronic account system with the sponsoring entity (identified above) that tholders and payees of the entity and to access all account and customer information

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

Check box 37a or 37b, whichever applies.  37a		-	FE (Rev. 4-2016) Page 7
- 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 died		_	
dated	35		
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 payee is a foreign private foundation).  Part XXII Non-Profit Organization  36			
Part XXII   Non-Profit Organization		<ul> <li>Ha</li> </ul>	is 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
The entity is established and maintained 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 purpor. 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 is country of residence nor the entity's formation documents permit any income or assets of the entity established activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of proper 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 dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entor of a foreign government, or another organization that is described in this part XXIII or exclusions to the government, a controlled entor of a foreign government, or another organization that is described in this part XXIII or exclusions to the entity's country residence or any optimization thereof.  Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation  Check box 37a or 37b, whichever applies.  37a   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 foreign corporation that is not a financial institution; The entity identified in Part I is a foreign corporation that is not a financial institution; The entity identified in Part I is a foreign corporation that is not a financial institution; The entity identified in Part I is a foreign corp	Part		
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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 of the destributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of proper 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 disolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, and controlled end as foreign government, and ordered or any political studential threads.  Publicity Traded NFFE or NFFE Affiliate of a Publicity Traded Corporation  Check box 37 as or 37b, whichever applies.  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 finame one securities exchange upon which the stock is regularly traded).  The entity identified in Part I is a foreign corporation that is not a financial institution;  The entity identified in Part I is a foreign corporation that is not a financial institution;  The name of the entity, the stock of which is regularly traded on an established securities market, is  The name of the entity, the stock of which is regularly traded on an established securities market, is  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  The name of the entity identified in Part I is a foreign componated in a possession of the United States;  The entity identifi		• The	entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
Nether the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the ent to be distributed to, or applied for the benefit of, a private person or non-charitable entity of the transplant of the entity can be entity as 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 dissolution, all of its assets be distributed to an entity that is a foreign powerment, an entity and powerment, and controlled end of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country 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			
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The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, or another organization that is described in this Part XXII or escheals to the government of the entity's country 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   Leerify 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   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 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    Leerify 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 is an entity that is organized in a possession of the United States;  - 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 is an entity that is not a financial institution;  - Less 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 for the holding company of an insura		to b	e distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's itable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property
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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 resp 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  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 a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).  Part XXV Passive NFFE  —40a  ☐ Deartly 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 publicity traded NFFE (or affiliate), excepted territory NFFE, act NFFE, circet reporting NFFE, or sponsored direct reporting NFFE.  Check box,40b or 40c, whichever applies.  • Check box,40b or 40c, whichever applies.		esta	blished securities market;
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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	the state of		
controlling U.S. person) of the NFFE in Part XXIX.	100	P	
Form <b>W-8BEN-E</b> (Rev. 4-26	_		Form <b>W-8BEN-E</b> (Rev. 4-2016)

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 W-8BEN-E (Rev. 4-2016) 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 that are not limited FFIs or limited branches; Does not hold an account (ofter than a depository account 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 §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) GIIN 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 instructions for 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 Part XXX Certification e 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 • 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 This is the name of the individual signing the form 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. Lagree that I will submit a new form within 30 days if any certification on this form becomes incorrect. 05-31-2016 JOHN BROWN Sign Here Signature of individual authorized to sign for beneficial owner Date (MM-DD-YYYY) The form is dated Icertify that I have the capacity to sign for the entity identified on line 1 of this form. using the US date format Form W-8BEN-E (Rev. 4-2016)

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

authority

The form has been

signed by an individual with authority to sign on behalf of the Trust

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 32, Queen & Collins, 376-390 Collins Street, Melbourne, VIC 3000 F 1800 601 799 S +61 3 9860 1711 F +61 3 9860 1702 E clientlifecycle.ts@ig.com/clientlifecycle.ao@ig.com W IG.com/au

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