

# W-8BEN — 美國預扣稅及申報實益擁有人之外籍身分證明(個人)

如為聯名帳戶，每位帳戶持有人必須分別填寫一份表格。W-8BEN 表格必須正確填寫，不得塗改。如果填寫有誤，請用新表格重新填寫。請勿使用修正液或其他塗改工具。

所有 W 表格均必須以英文填寫。

Form <b>W-8BEN</b>		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)		OMB No. 1545-1621
(Rev. February 2014)		For use by individuals. Entities must use Form W-8BEN-E.		
Department of the Treasury Internal Revenue Service		► For use by individuals. Entities must use Form W-8BEN-E. ► Information about Form W-8BEN and its separate instructions is at <a href="http://www.irs.gov/form8ben">www.irs.gov/form8ben</a> . Give this form to the withholding agent or payer. Do not send to the IRS.		
<b>Do NOT use this form if:</b>				<b>Instead, use Form:</b>
• You are NOT an individual				W-8BEN-E
• You are a U.S. citizen or other U.S. person, including a resident alien individual W-9				
• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)				W-8ECI
• You are a beneficial owner who is receiving compensation for personal services performed in the United States				8233 or W-4
<b>Part I Identification of Beneficial Owner</b> (see instructions)				
1 Name of individual who is the beneficial owner		2 Country of citizenship		
Crive Calder		United Kingdom		
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.				
165 Westbrook Lane				
City or town, state or province. Include postal code where appropriate.		Country		
London NW2 5J		United Kingdom		
4 Mailing address (if different from above)				
City or town, state or province. Include postal code where appropriate.		Country		
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		6 Foreign tax identifying number (see instructions)		
327474749				
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)		
<b>Part II Claim of Tax Treaty Benefits</b> (for chapter 3 purposes only) (see instructions)				
9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.				
10 <b>Special rates and conditions</b> (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____				
Explain the reasons the beneficial owner meets the terms of the treaty article:				
<b>Part III Certification</b>				
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:				
• I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,				
• The person named 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 applicable income tax treaty, or				
(c) the partner's share of a partnership's effectively connected income,				
• The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, 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 I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.				
<b>Sign Here</b> ▶		1		
Signature of beneficial owner (or individual authorized to sign for beneficial owner)		2 Date (MM-DD-YYYY)		
Print name of signer		3		
Capacity in which acting (if form is not signed by beneficial owner)				
For Paperwork Reduction Act Notice, see separate instructions.		Cat. No. 25047Z		Form <b>W-8BEN</b> (Rev. 2-2014)

A. 請詳閱本節和相關指引以確保使用正確的 W 表格。

B. 第一部分(實益擁有人身分)

第 1 欄 全名(姓名)

第 2 欄 國籍

第 3 欄 在第一行填寫完整的街道地址 在第二行填寫城市或城鎮、州或省 包括郵政編碼。

請勿使用：

郵政信箱或代收地址

第三方姓名

金融機構的地址

美國地址

第 4 欄 如果您的郵寄地址與永久居住地址不同 請填寫郵寄地址。

注意:如果填寫美國郵寄地址 必須書面說明使用美國郵寄地址的原因。如果填寫的國家與永久居住地所在國家不同 也必須書面說明原因。

第 5 欄 填寫您的美國納稅識別號碼(TIN)。該號碼為您的社會安全號碼(SSN)或個人納稅識別號碼(ITIN)。有效的納稅識別號碼應由 9 個數字組成。

納稅識別號碼不會：

(1) 含有數字以外的內容

(2) 少於或超過 9 個數字

(3) 含有 9 個相同的數字或

(4) 含有 9 個順序排列的數字(無論升序還是降序)。

第 6 欄 填寫您在美國以外的稅務識別號碼。如果沒有外國稅務識別號碼 請轉至

第 8 欄 並填寫您的出生日期(月/月/日日/年年年年)

第 7 欄 請勿填寫帳戶號碼 否則表格將僅限於所列帳戶使用 您可能須為您的其他帳戶另外填寫表格。

注意:有關誰是實益擁有人的進一步說明 請參閱 W-8BEN 指引。

C. 第二部分(申請租稅協定利益)

第 9 欄和第 10 欄 僅當您是租稅協定國稅務居民並有權申請適用租稅協定 即您收到源自美國的固定或可確定年度或定期(FDAP) 收入(例如股息)時 才需填寫本節內容。如果對您是否有資格申請適用租稅協定存有疑問 我們建議您尋求獨立稅務意見。

D. 第三部分(證明)

1. 請在表格上簽名 並在簽名下方的橫線上以正楷工整書寫姓名。

2. 請以月/月/日日/年年年年格式填寫日期。

3. 如果您代表第 1 欄所述的人士簽名 請填寫行事代表人這一欄。

注意: 除非授權書特別注明代理人/律師可以簽署稅務文件或稅務表格(並提供或持有相關副本) 或者提供國稅局 2848 表格 否則本表格不得通過授權書授權簽署。

\* 滙豐不能提供任何稅務建議。如有關建議, 請諮詢獨立稅務



# W-8BEN – Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

For Joint Accounts, each account holder must complete a separate form. A form W-8BEN must be completed correctly without any alterations. If you make a mistake, please start over using a new form. Do not use liquid paper or any other correctional tool.

All W Forms must be completed in English.

Form <b>W-8BEN</b>		<b>Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)</b>	
(Rev. February 2014)		OMB No. 1545-1621	
Department of the Treasury Internal Revenue Service		▶ For use by individuals. Entities must use Form W-8BEN-E. ▶ Information about Form W-8BEN and its separate instructions is at <a href="http://www.irs.gov/formw8ben">www.irs.gov/formw8ben</a> . ▶ Give this form to the withholding agent or payer. Do not send to the IRS.	
<b>Do NOT use this form if:</b> <ul style="list-style-type: none"> <li>You are NOT an individual</li> <li>You are a U.S. citizen or other U.S. person, including a resident alien individual</li> <li>You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)</li> <li>You are a beneficial owner who is receiving compensation for personal services performed in the United States</li> <li>A person acting as an intermediary</li> </ul>			
		<b>Instead, use Form:</b> W-8BEN-E W-9 W-8ECI 8233 or W-4 W-8IMY	
<b>Part I Identification of Beneficial Owner</b> (see instructions)			
1 Name of individual who is the beneficial owner		2 Country of citizenship	
Crive Calder		United Kingdom	
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.			
165 Westbrook Lane			
City or town, state or province. Include postal code where appropriate.		Country	
London NW2 5AJ		United Kingdom	
4 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.		Country	
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)		6 Foreign tax identifying number (see instructions)	
327474749			
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)	
<b>Part II Claim of Tax Treaty Benefits</b> (for chapter 3 purposes only) (see instructions)			
9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.			
10 <b>Special rates and conditions</b> (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____			
Explain the reasons the beneficial owner meets the terms of the treaty article: _____			
<b>Part III Certification</b>			
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:			
<ul style="list-style-type: none"> <li>I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,</li> <li>The person named on line 1 of this form is not a U.S. person,</li> <li>The income to which this form relates is:                             <ul style="list-style-type: none"> <li>(a) not effectively connected with the conduct of a trade or business in the United States,</li> <li>(b) effectively connected but is not subject to tax under an applicable income tax treaty, or</li> <li>(c) the partner's share of a partnership's effectively connected income,</li> </ul> </li> <li>The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul> Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.			
<b>Sign Here</b>			
1		2	
Signature of beneficial owner (or individual authorized to sign for beneficial owner)		Date (MM-DD-YYYY)	
3			
Print name of signer		Capacity in which acting (if form is not signed by beneficial owner)	
For Paperwork Reduction Act Notice, see separate instructions.		Cat. No. 25047Z Form <b>W-8BEN</b> (Rev. 2-2014)	

A. Please read this section and the associated instructions to ensure you are completing the correct W form.

## B. PART I (Identification of Beneficial Owner)

**Line 1** Full Name (First Name and Last Name).

**Line 2** Country of Citizenship

**Line 3** Insert full street address on the first line, and the City or town, state or province including post code on the 2nd line.

DO NOT USE:

PO Box or C/O address

Name of a third party

Address at a Financial Institution

US address

**Line 4** Insert a mailing address only if it is different from your Permanent residence address.

**Note:** If a US mailing address is entered, a written explanation/reason for the US mailing address will be required. If the country differs to the country in the permanent residence address then a written explanation will be required.

**Line 5** Insert your US Taxpayer Identification Number (TIN). It will either be a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN). A valid TIN will always be made up of 9 digits.

A TIN should not:

(1) contain something other than numbers,

(2) contain fewer than or more than nine digits,

(3) consist of nine of the same number, or

(4) consist of nine sequential numbers (whether ascending or descending order).

**Line 6** Insert your non-US tax identifying number. If you do not have one, go to

**Line 8** and write down your date of birth (MM/DD/YYYY).

**Line 7** DO NOT LIST ACCOUNT NUMBERS as this could limit the form to the accounts listed and you may have to provide another form for your other accounts.

**Note:** Please refer to the W-8BEN instructions for further guidance on who is the beneficial owner.

## C. PART II (Claim of Tax Treaty Benefits)

**Lines 9 and 10** Only complete this section if you are resident in a treaty country and entitled to claim tax treaty benefits, ie if you are receiving fixed or determinable, annual or periodical (FDAP) income, for example dividend payments, and the payment is from sources within the US. If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.

## D. PART III (Certification)

1. Please sign the form and print your name on the line below your signature.

2. Please date the form using the MM/DD/YYYY format.

3. If you are signing on behalf of the person stated on **Line 1**, please complete the capacity field.

**Note:** This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

\* HSBC are unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor.

