

substitute form W-8BEN – certificate of foreign status of beneficial owner for US Tax withholding

You can only complete this form if you are resident in a country which has a tax treaty with the United States. Please ensure you read the important notes overleaf, along with the full list of acceptable countries below. In the case of joint or investment club accounts, each party must complete and sign a separate form.

Section 1: Identification of beneficial owner

Title Surname Customer reference(s)
 Forename(s)
 Phone Email

Type of beneficial owner

Individual Company

If you do not believe that either of the above categories describes your status, or the status of the account it relates to, please call us on 01296 41 41 41.

Section 2: Claim of tax treaty benefits

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.

Section 3: Claim to tax treaty benefits

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 beneficial owner (or am authorised to sign for the beneficial owner) of all the income to which this form relates
- The beneficial owner is not a US person
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions

Furthermore, I authorise 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.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certificates required to establish your status as a foreign person and if applicable, obtain a reduced rate of withholding.

Signature

Date

Acceptable countries

The United States has tax treaties with the following foreign countries. Under these treaties, residents of foreign countries are taxed at a reduced rate.

A Armenia Australia Austria Azerbaijan	D Denmark	India Indonesia Ireland Israel Italy	M Mexico Moldova Morocco	S Slovak Republic Slovenia South Africa Spain Sri Lanka Sweden Switzerland	U Ukraine Union of Soviet Socialist Republics United Kingdom United States Model Uzbekistan
B Bangladesh Barbados Belarus Belgium Bulgaria	E Egypt Estonia	J Jamaica Japan	N Netherlands New Zealand Norway	T Tajikistan Thailand Trinidad Tunisia Turkey Turkmenistan	V Venezuela
C Canada China Cyprus Czech Republic	F Finland France	K Kazakhstan Korea Kyrgyzstan	P Pakistan Philippines Poland Portugal		
	G Georgia Germany Greece	L Latvia Lithuania Luxembourg	R Romania Russia		
	H Hungary				
	I Iceland				

Important Notes

As a holder of US listed stock we would like to take this opportunity to make you aware of US tax regulations that govern the payments of US source income and share sale proceeds made to non-US resident customers.

As the security holding broker we are required to gather certain non-US client information in order to establish the non-US status of our customers and therefore apply, where applicable, treaty tax rates on dividends. Consequently, in the absence of requisite documentation, all income and/or proceeds from US stock sales will be subject to Withholding Tax of up to 31%.

The Share Centre is only required to gather and maintain client information. Disclosure of detailed client information to the US Tax Authorities is not normally necessary and we therefore need only provide aggregate numbers of clients and quantities of US stock held to the US Tax Authorities.

In order to qualify for reduced tax treaty rates (presently 15% on Dividends) it will be necessary for you to complete and return the form. Completion of this form certifies that you are eligible to reduced taxation under a valid tax treaty.

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