HOW TO COMPLETE YOUR W-8BEN-E FORM

PhillipCapital
Your Partner In Finance

SUPERANNUATION ACCOUNT

You must complete and return a W-8BEN-E form if you wish to trade shares listed in the United States (U.S.) on your trading account.

The W-8BEN-E Form is a U.S. Internal Revenue Service (IRS) form used to reflect the documentation requirements of Chapter 4 and is only required for non-U.S. residents. By completing the form you may be eligible to pay a reduced rate of withholding tax.

Please **DO NOT** complete this form if you are a U.S. citizen or Green Card holder.

W-8BEN-E forms remain in effect until 31 December three years after the date of signing, unless there are any changes in your personal circumstances. For example, a Form W-8BEN-E form signed on May 31, 2017, remains valid through to and including December 31, 2020.

Please be informed that PhillipCapital is unable to provide you with any tax advice in relation to your declaration. For further advice, please contact the IRS or your tax adviser.

Account Type	Parts to Complete
SMSF Account	Only ONE Trustee is required to complete a W-8BEN-E-E for a SMSF Account. Part I: 1, 2, 4, 5, 6, 7, 8, 9a and 9b Part III: 14a and b Part XII: 26 Sign Part XXX
Corporate SMSF Account	ALL Trustees are required to complete a W-8BEN-E-E for a Corporate SMSF Account. Part I: 1, 2, 4, 5, 6, 7, 8, 9a and 9b Part III: 14a and b Part XII: 26 Sign Part XXX Trustees = Directors with signing authority for the Corporate Trust

Please return your signed and completed form to:

By Email:
Scan the completed form to your adviser or settlements@phillipcapital.com.au

By Post:
PhillipCapital International Trading Desk
PO Box 628 Collins Street West VIC 8007

Notes:

Part I: Can be completed electronically

Part III: Must be signed by hand

Alterations are not allowed; please use a new form if changes are required.

SAMPLE FOR TYPICAL SUPERANNUATION FUND ACCOUNT – FOR REFERENCE ONLY

Account Number: Internal use only

Form **W-8BEN-E**
(Rev. April 2016)
Department of the Treasury
Internal Revenue Service

United States Tax Withholding and Reporting (Entities)

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.
▶ Information about Form W-8BEN-E and its separate instructions is at *www.irs.gov/formw8bene.*
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:	**Instead use Form:**
• U.S. entity or U.S. citizen or resident	W-9
• A foreign individual	W-8BEN (Individual) or Form 8233
• 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)	W-8ECI
• A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions)	W-8IMY
• 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 or W-8EXP
• Any person acting as an intermediary	W-8IMY

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner
Lucky Superannuation Fund

2 Country of incorporation or organization
Australia

Name of Superannuation Fund (SMSF) must match to the Trust Deed (Do not use any abbreviations)

3 Na… …nstructions)

4 Ch… …rporation ☐ Disregarded entity ☐ Partnership
☐ Simple trust ☐ Grantor trust ☑ Complex trust ☐ Estate ☐ Government
☐ Central Bank of Issue ☐ Tax-exempt organization …nization

Select Complex trust for US purposes

If you entered disregarded entity, partnership, simple trust, o… …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)

☐ Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).
☐ Participating FFI.
☐ Reporting Model 1 FFI.
☐ Reporting Model 2 FFI.
☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.
☐ Sponsored FFI. Complete Part IV.
☐ Certified deemed-compliant nonregistering local bank. Complete Part V.
☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.

☑ Nonreporting IGA FFI. Complete Part XII.
☐ Foreign government, government of a U.S. possession, or foreign …international organization. Complete Part XIV.
☐ Exempt retirement plans. Complete Part XV.
☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.
☐ Territory financial institution. Complete Part XVII.
☐ Nonfinancial group entity. Complete Part XVIII.
☐ Excepted nonfinancial start-up company. Complete Part XIX.
☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
☐ 501(c) organization. Complete Part XXI.
☐ Nonprofit organization. Complete Part XXII.
☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
☐ Excepted territory NFFE. Complete Part XXIV.
☐ Active NFFE. Complete Part XXV.
☐ Passive NFFE. Complete Part XXVI.
☐ Excepted inter-affiliate FFI. Complete Part XXVII.
☐ Direct reporting NFFE.
☐ Sponsored direct reporting NFFE. Complete Part XXVIII.
☐ Account that is not a financial account.

Select "Nonreporting IGA FFI" for Australian Superannuation

Part I (6)
Individual SMSF – Complete residence address as per application form.
Corporate SMSF – Complete residence address as listed on the ASIC register

…t entity.
…nvestment

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).
1 COLLINS STREET

City or town, state or province. Include postal code where appropriate. Country
MELBOURNE VIC 3000 AUSTRALIA

7 Mailing address (if different from above)
PO BOX 125

You can complete your PO Box address in Part I (7) if you have provided a street address in Part I (6)

City or town, state or province. Include posta… Country
MELBOURNE VIC 3000 AUSTRALIA

8 U.S. taxpayer identification number (TIN), if required | 9a GIIN | b Foreign TIN
12 345 678 901

10 Reference number(s) (see instructions)

Part I (9b) – Fill in your ABN number if any

Note: Please complete remainder of the form including signing the form in Part XXX.

EXTRACT FROM Page 2

Part III **Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)

14 I certify that (check all that apply):

a ☑ Th… dent of AUSTRALIA within the meaning of the income tax tr… …tes and that country.

Select 14 (a) & (b)

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):

- ☐ Government
- ☐ Tax exempt pension trust or pension fund
- ☐ Other tax exempt organization
- ☐ Publicly traded corporation
- ☐ Subsidiary of a publicly traded corporation
- ☐ Company that meets the ownership and base erosion test
- ☐ Company that meets the derivative benefits test
- ☐ Company with an item of income that meets active trade or business test
- ☐ Favorable discretionary determination by the U.S. competent authority received
- ☑ Other (specify Article and paragraph): Ownership Test Article 16 Paragraph 1

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 meet…

https://www.irs.gov/businesses/international-businesses/australia-tax-treaty-documents

Tax Treaty has a "limitation on benefits" Article 16 requiring that the ownership of the Superannuation Fund is at least 75% held by Australian residents.

EXTRACT FROM Page 5

Select Part XII (26) and fill in the details as follows if you are an Australian resident and meet the requirements for a Non-reporting IGA FFI and your Superannuation Fund is treated as an Australian Retirement Fund under the Tax Treaty.

Part XII **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 AUSTRALIAN RETIREMENT FUND under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);

Select Model 1 IGA

- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor whose GIIN is provided on line 9a (if any) _____ ; and your GIIN (if issued to you) _____.

EXTRACT FROM Page 8

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… …is form becomes inc…

Authorised signatory to sign by hand (No digital signature)

Full name of the signer

DATE (e.g. 01 Jun 2016) must be completed in MM-DD-YYYY

Sign Here ▶

Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)
	PETER JACK JASON	06-01-2016

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

Select to confirm that you have the capacity to sign for the entity