

Guidance for completing a W-8BEN

You need to complete a W-8BEN to trade and hold US shares in any account except a SIPP or trust account. Depending on your residency, you may also benefit from treaty taxation relief on your US income upon the completion of this form.

If you want to trade US shares on a SIPP or trust account please contact us on best@bestinvest.co.uk or **020 7189 9999**.

This form is for non-US persons. If you are a US person, please contact us on the details above.

Your W-8BEN form is valid for three calendar years after the year in which it is signed. We will contact you before your form expires.

Please do not complete your details on the form shown below – complete the form overleaf.

Enter your full name. For joint accounts, you will need to complete two W-8BEN forms. For Junior ISAs, enter the full name of the child who is the account holder.

Enter your / the account holder's residential address.

Enter your national insurance number. If not a UK resident, enter the equivalent tax identifying number for your country of residence.

For Junior ISAs, enter national insurance number or equivalent for the child only if they have one. If not, leave blank.

Please sign the form and print name below. If person signing the form is different to the person named in Part 1, please tick the box above. For Junior ISA accounts, a parent / guardian should sign on the child's behalf.

Form W-8BEN		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)		OMB No. 1545-1621
(Rev. October 2021)		▶ For use by individuals. Entities must use Form W-8BEN-E.		
Department of the Treasury Internal Revenue Service		▶ Go to www.irs.gov/FormW8BEN 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 if:		Instead, use Form:		
• 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 United States (other than personal services)		W-BECI		
• You are a beneficial owner who is receiving compensation for personal services performed in the United States		8233 or W-4		
• You are a person acting as an intermediary		W-8IMY		
Note: If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.				
Part I Identification of Beneficial Owner (see instructions)				
1 Name of individual who is the beneficial owner		2 Country of citizenship		
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.				
City or town, state or province. Include postal code where appropriate.			Country	
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 TIN, if applicable) (see instructions)				
DO NOT COMPLETE				
6a Foreign tax identifying number (see instructions)		6b Check this box if the beneficial owner is claiming the provisions of Article 17 of the United States-United Kingdom Income Tax Treaty. DO NOT COMPLETE		
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)		
Part II Claim of Tax Treaty Benefits (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 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the Treaty. DO NOT COMPLETE				
Explain the additional conditions in the Article and paragraph cited above that the owner meets to be eligible for the rate of withholding: _____				
Section 10				
Part III 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:				
• 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 or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;				
• The person named on line 1 of this form is not a U.S. person;				
• This form relates to:				
(a) income not effectively connected with the conduct of a trade or business in the United States;				
(b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;				
(c) the partner's share of a partnership's effectively connected taxable income; or				
(d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);				
• 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.				
<input type="checkbox"/> I certify that I have the capacity to sign for the person identified on line 1 of this form.				
Sign Here				
Signature of beneficial owner (or individual authorized to sign for beneficial owner)		Date (MM-DD-YYYY)		
Print name of signer				
For Paperwork Reduction Act Notice, see separate instructions.		Cat. No. 25047Z		Form W-8BEN (Rev. 10-2021)

Enter your / the account holder's country of citizenship, e.g. United Kingdom. If you or the account holder has joint citizenship, enter the country you consider to be your primary citizenship.

Only enter a mailing address if it is different from residential address.

Enter your / account holder's date of birth. Remember to use US format: MM-DD-YYYY.

Enter your / account holder's country of residence, e.g. United Kingdom. This should be the same country for which the tax identification number in 6a is applicable, e.g. if answer to 6a is a United Kingdom national insurance number, answer to 9 should be United Kingdom.

Please date the form. Remember to use US format: MM-DD-YYYY.

Need help in completing this form? Call us on **020 7189 9999**.

If you have printed this form to sign, once completed, please return to: **Online Investment Service, Bestinvest, Royal Liver Building, Pier Head, Liverpool L3 1NY.**

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Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

▶ For use by individuals. Entities must use Form W-8BEN-E.

▶ Go to www.irs.gov/FormW8BEN 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 if:

- 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 United States (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
- You are a person acting as an intermediary W-8IMY

Instead, use Form:

Note: If you are resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner		2 Country of citizenship	
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.			
City or town, state or province. Include postal code where appropriate.			Country
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)			
6a Foreign tax identifying number (see instructions)		6b Check if FTIN not legally required <input type="checkbox"/>	
7 Reference number(s) (see instructions)		8 Date of birth (MM-DD-YYYY) (see instructions)	

Part II Claim of Tax Treaty Benefits (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 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 9 above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

Part III 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:

- 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 or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
 - (a) income not effectively connected with the conduct of a trade or business in the United States;
 - (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - (c) the partner's share of a partnership's effectively connected taxable income; or
 - (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- 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.**

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

Sign Here ▶

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

Print name of signer