

W-8BEN-E Support Guide

Your step-by-step guide to completing the W-8BEN-E form

What is W-8BEN-E?

The W-8BEN-E is a United States (U.S.) Department of the Treasury Internal Revenue Service (IRS) requirement that allows you, as a foreign investor, to claim concessional tax treaty benefits (including a reduced rate of withholding tax).

Form W-8BEN-E is meant for non-U.S. entities including companies, organisations and trusts.

If we do not have a valid W-8BEN-E on file, any payments (such as dividends and sale proceeds) credited to your account may be subject to a withholding tax of 30% to cover the U.S. Department of the Treasury IRS withholding tax liabilities.

Once signed, the W-8BEN-E form is valid until the last day of the third calendar year following the signature date. For example, if you were to complete a form in 2025, it will expire on the 31 December 2028.

However, if there has been a change in circumstances, such as a name change, in that instance we will require a new form submission.

For detailed instructions on completing the W-8BEN-E, visit the IRS website. Australian tax residents should also review IRS Notice 2018-20.

This guide aims to help you meet your obligations for U.S. tax withholding and reporting. However, please ensure you fully understand your responsibilities before completing the form.

You will complete your W-8BEN-E digitally, eliminating the need to print or email the form. We will receive it digitally upon your submission, and certification may take up to 3 days.

If there are any issues with the form, you will receive an email from us informing you of any updates needed. The information in this guide is general and not intended as advice.

For tax advice regarding the W8 form, contact the IRS or your Tax Adviser. AUSIEX cannot provide advice on your obligations or the U.S. tax implications of your investments.

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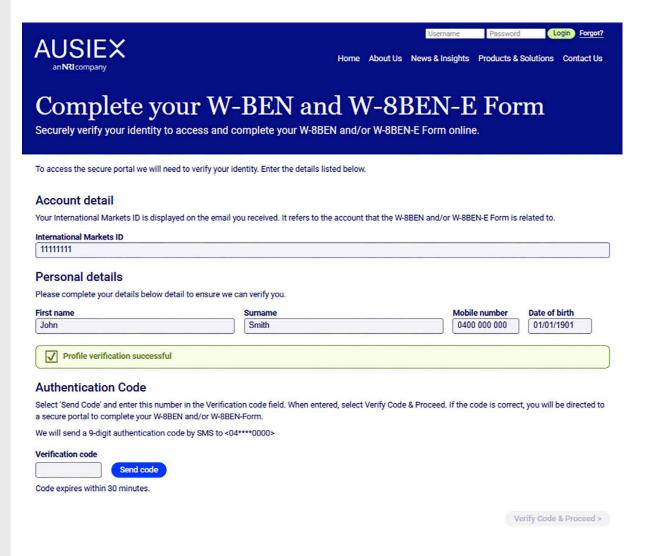
Accessing Portal & Verification details

You will receive an email requesting the W-8BEN-E form to be completed. This will be sent to the primary applicant.

Follow the steps in the email under, "What you need to do", by copying and pasting the URL provided in your browser.

Once on the portal, complete the fields. Your International Markets ID will be provided in the email.

Click on "Proceed". Your details will then be validated against your profile. Once the details are confirmed, you will proceed to the next step.



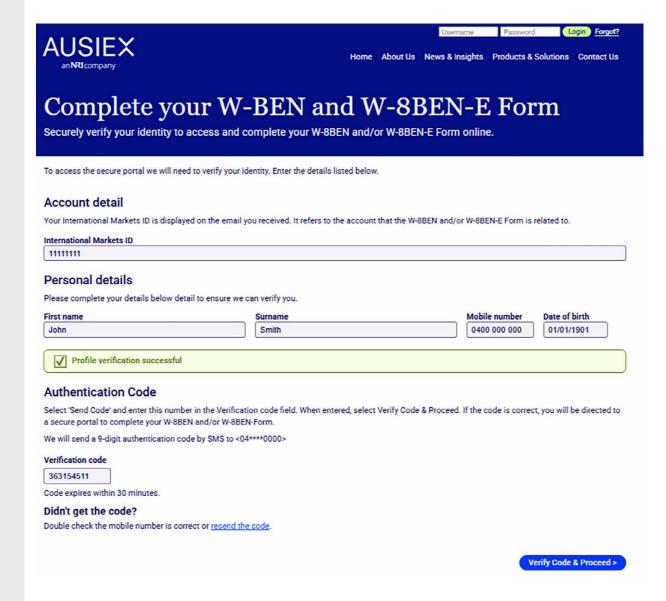
Authentication

Select "Send Code" next to Verification code. A verification code will be supplied to your mobile number via a SMS.

The verification code is valid for 30minutes. If you do not verify the codes, it can be resent after the initial code is requested.

Enter the verification code and click "Verify Code & Proceed".

You will then be signed in automatically to complete the W-8BEN form.



Select Account Type

Please select the appropriate account type that relates to the W-8 form you are completing.

Prior to returning either a W-8BEN-E form, please review the IRS instructions for Individuals or for Entities and/ or seek independent advice to determine the type of form that is most appropriate for your circumstances.

For more information on the W-8BEN-E see the IRS website.

For SMSF's, Companies and Trusts please select "Non-Individual/Entity".

W-8BEN-E Steps

Is the account holder an individual or a non-individual/entity? Individual Non-Individual/Entity Is the account holder organized or incorporated in the United States? Yes No Trusts organized in the United States - Select "No" if either: (1) a U.S. court does not have primary supervision over the administration of the trust or (2) one or more U.S. persons do not have authority to control all substantial decisions of the trust.

You are completing this form on behalf of an a non-U.S. branch of a USFI that is acting as a Qualified Intermediary.

Form Selection

You will need to select the type of W-8 you need to complete. Your facts and circumstances inform the type of W-8 form that applies to you. AUSIEX can only facilitate the transactions of clients that are eligible to provide a W-8BEN-E form.

Prior to returning a W-8BEN-E form, please review the IRS instructions for Individuals or for Entities and/ or seek independent advice to determine the type of form that is most appropriate for your circumstances.

For more information on both the W-8BEN-E visit the IRS website.

W-8BEN-E Steps

Please review the information and select the applicable form.

- Form W-8BEN-E
- O Form W-8IMY
- O Form W-8ECI
- O Form W-8EXP

W COLM

For use by non-U.S. entities, such as corporations, partnerships, estates, and trusts, to establish that they are the beneficial owners of the income and/or, if applicable, to claim tax treaty benefits and exemptions.

Use this form for:

- . A beneficial owner solely claiming foreign status or treaty benefits
- . A hybrid entity claiming treaty benefits on its own behalf

W-BIMY

For use by a intermediary (a financial institution or a nominee that holds securities on behalf of its customers or other third parties in the course of its trade or business), a U.S. branch of certain foreign banks or foreign insurance companies, or a withholding or nonwithholding foreign partnership, simple trust or grantor trust.

Use this form fo

· A person acting as an intermediary · A foreign partnership, a foreign simple true, or a foreign grantor trust (except of a claim of treaty benefits)

W-BECI

For use by non-U.S. entities who are beneficial owners claiming an exemption from withholding tax on payments of U.S. source income that is effectively connected with the conduct of a trade or business in the U.S. The entity must provide a U.S. Taxpayer Identification Number (TIN) for this form to be valid.

Use this form for

. A branch of a foreign corporation certifying that income is effectively connected with the corporation's U.S. trade or business

W-SEXP

For use by foreign governments, international organizations, foreign central banks of issue, foreign tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.

A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) of the U.S. Internal Revenue Code.

Back

Continue

W-8BEN-E Steps

Step 5

Entity Name

Next, verify that the entity name displayed is correct. It must match the entity name on your existing AUSIEX Share Trading Account and application form.

For SMSFs and Trusts, ensure you provide the full name without abbreviations. If the Trust name is abbreviated, list the full name of the SMSF or Trust. Do not include the trustee's name.

The next question, "Is the account holder a disregarded entity?". This aims to identify entities that receive different tax treatment. It applies to entities treated as not separate from their single owner for income tax purposes, particularly if the entity has its own Global Intermediary Identification Number (GIIN) and receives a withholding payment, or for branches operating outside Australia. If you think these sections apply to your entity, consult your tax adviser.



Trust



Self-Managed Superfund



W-8BEN-E Steps

Step 6

County of organisation/incorporation

Next, you will go ahead and enter your Country or Region of Organisation/Incorporation.

Country/Region of Organization/Incorporation (i)

Country/Region of Organization/Incorporation

Australia

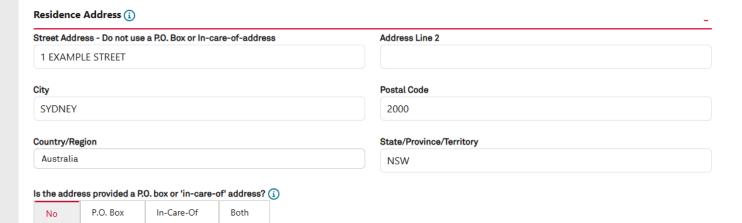
Residential Address

Your address should be pre-populated with information from your existing AUSIEX Share Trading Account. If your address is incorrect you will need to update your address by completing the Change of Personal Contact details form via the AUSIEX website.

Please be aware that you **cannot** use a P.O. box or an incare-of address as your residential address. This section requires a physical residential address. If you enter a P.O. box or in-care-of address, your W-8 form may be rejected, and you will need to complete a new W-8 form.

If your country of tax residency is different to your residential address, please contact our International Markets desk to discuss on **1800 252 351** or email us at international@ausiex.com.au between Monday – Friday, 8:30am – 5:30pm.

W-8BEN-E Steps



Mailing Address

Your address should be pre-populated with information from your existing AUSIEX Share Trading Account. If your mailing address differs from your residential address, you can enter the details in the screen below.

If your mailing address is the same as your residential address, you can leave this page blank and click through to the next screen.

W-8BEN-E Steps

Mailing Address (if different from the Residence Address)		
Street Address	Address Line 2	_
City	Postal Code	
Country/Region	State/Province/Territory	

U.S. Taxpayer Identification Number

If you are an Australian Tax Resident, please **do not** enter your Australian Tax File Number (TFN). If appropriate, enter a U.S. Taxpayer Identification Number (TIN). If you do have a U.S. TIN, you are ineligible for an International Markets account.

W-8BEN-E Steps

U.S. Taxpayer Identification Number (U.S. TIN) (i) U.S. TIN U.S. TIN Type SSN ITIN

The account holder does not have a U.S. TIN.

Tax Residence

You will need to provide details about your tax residency and foreign TIN. Please choose your country of tax residence. A TIN is 'Not Legally Required' for Australian residents.

For non-Australian tax residents please enter your foreign TIN.

W-8BEN-E Steps

Tax Residence	-
Country/Region of Tax Residence	Tax ID Number
Australia	

▼ The account holder does NOT have a TIN for this country and/or is not legally required to provide a TIN.

Treaty Benefits

Next, you will need to specify your eligibility for tax treaty benefits. Your treaty country should match your country of tax residency.

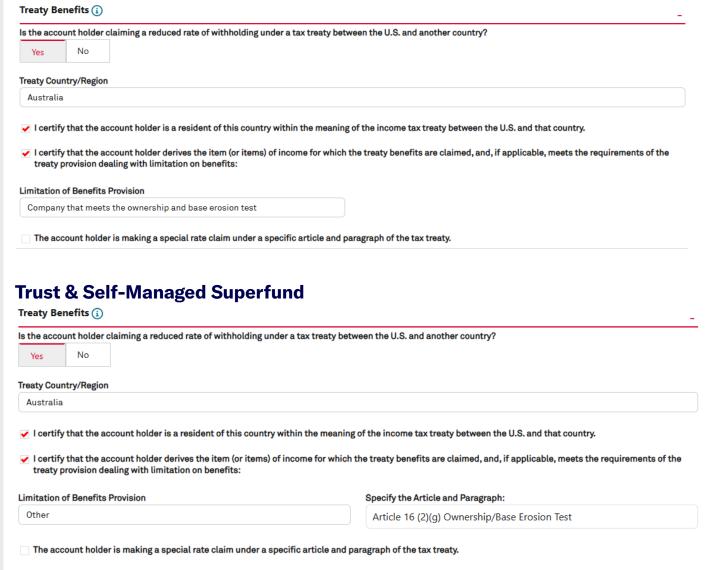
If you choose not to claim tax treaty benefits, a higher withholding rate may be applied to amounts payable to you, which must be forwarded to the IRS. For more information about your eligibility for treaty benefits, please consult your tax advisor.

Please note that there is an existing tax treaty between Australia and the U.S.

You must select the treaty country, which should be the entity's country of tax residency, and confirm that the entity meets the relevant criteria.

In the drop-down menu, choose the limitation on benefits provision included in the applicable tax treaty.

Company



Entity Type

Next, you must choose the appropriate entity type and FATCA status for your entity. AUSIEX will only process transactions for **Corporations** and **Complex Trusts**.

If you believe your entity does not fall into either of these categories, please contact the International Markets service desk to discuss on **1800 252 351** or email us at international@ausiex.com.au between Monday – Friday, 8:30am – 5:30pm.

W-8BEN-E Steps

Step 13

FATCA Status

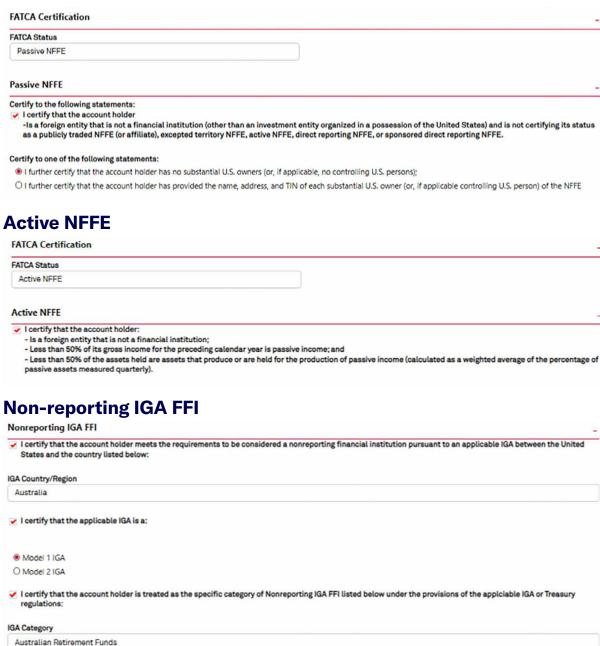
AUSIEX only accepts the following FATCA status for Corporations & Complex Trusts:

Account Type	FATCA Status
Company	Passive NFFE or Active NFFE
Trust (Individual or Corporate Trustee)	Passive NFFE or Active NFFE
Self-Managed Superfund (Individual or Corporate Trustee)	Non-Reporting IGA FFI

Before completing the W-8BEN-E form, please visit the IRS website or seek independent tax advice to determine the most appropriate entity type and FATCA status for your circumstances.

If you believe your entity type and FATCA status differ from those listed above, contact the International Markets service desk to discuss on **1800 252 351** or email us at international@ausiex.com.au between Monday – Friday, 8:30am – 5:30pm.

Passive NFFE



Acceptance & Signature

In the final step, you will proceed to the E-Sign Acceptance page. Here, you have the option to preview your completed W8 form in PDF. Please ensure to carefully review the form to confirm all the information you entered is accurate and complete. If you identify any errors, you can go back to make the necessary changes.

Once you are satisfied that everything is correct, read the information provided. Make the appropriate selections and enter your name in the 'Electronic Signature' boxes. Your name must match the name on your AUSIEX Share Trading Account.

Finally, select 'Complete' to submit your W-8BEN-E form.

W-8BEN-E Steps

E-SIGN Acceptance

I agree to sign the document(s) electronically under the terms of the E-Sign Act and certify I have capacity to sign for the account holder.

Sign Form W-8BEN-E(Preview Form)

- 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 or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
 - · The entity identified 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 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); 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 new form within 30 days if any certification on this form becomes incorrect.

Electronic Signature

Given Name of Signer

JOHN

Family Name of Signer

SMITH



Need help?

If you have questions, please contact your adviser.