

COMPLETION GUIDE – W8BEN (Personal Clients)
(Certificate of Foreign Status of Beneficial Owner for US Tax Withholding)

IMPORTANT – Please read before completing form W-8Ben - (or contact us on 0141-433-5003/5002/5015)

In order to ensure that you receive the most beneficial rate of withholding tax applicable to you from your investment in US assets please review this guide before completing the enclosed form W-8Ben.

- **Please do not use white ink/correction fluid anywhere on the form as this will cause the legal document to be rejected.**
- **In addition to the beneficial owner and address, guidance on the sections which you are required to complete is detailed below**

Part I. Identification of Beneficial Owner		
Line 3	Type of beneficial owner	Please tick the box as applicable to yourself (Tick one box only)
Line 6	U.S. taxpayer identification number (TIN)	Only if you hold a US Taxpayer Identification (ITIN) then complete this section and provide documentary evidence that you are no longer a resident of the US for tax purposes
Line 7	Foreign tax identifying number	If any – Optional
Part II. Claim of Tax Treaty Benefits.		
Line 9(a)	The beneficial owner is a resident of:	Please note that you must complete this section to claim a beneficial rate of withholding tax. Please tick the box and state the country of your residence. *If you are residing in England, Scotland, Wales or Northern Ireland, please ensure you write ‘United Kingdom’ on the dotted line*
Line 9(b)	If required, the U.S. taxpayer identification number is stated on line 6	Only tick if ITIN has been stated in Part I – 6 above
Part IV. Certification		
Sign & Date		Please sign and date the form
Capacity in which acting		Optional

Purpose of Form

Foreign persons are subject to US withholding tax @ 30% on income they receive from US. If you receive or have received US income, you must provide this form to establish that you are not a US person and claim that you are the beneficial owner of the income for which the form is being provided, claim a reduced rate of, or exemption from, withholding tax as a resident of a foreign country with which the US has an income tax treaty, for example, United Kingdom. Please note that a reduced rate of withholding tax may not be applicable to you if you are resident in another country with which the US does not have an income tax treaty. Please note that this is an informative guide only and we do not provide tax advice and if you feel you should be completing additional sections of the form then please do so or consult your professional tax advisor. We are happy to help you if you require further information. Please contact us on the numbers provided above.