Guide to completing W-8BEN US tax forms

How to complete your W-8BEN form

Background

For listed securities which derive income in the United States of America (US), the US Internal Revenue Service (IRS) requires certain documentation from the ultimate beneficial owner to ensure the appropriate level of withholding tax is deducted. For investors who are non-residents for US tax purposes, the required documentation will usually be a W-8BEN form – Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding.

Investors who are a non-resident of the US for tax purposes are subject to a maximum withholding tax rate of 30 per cent on income they derive from US sources. Where the requisite forms are completed in full by investors, a withholding tax of 15 per cent may apply for Australian tax residents who derive income sourced in the US, in accordance with the Australia/US Double Tax Agreement (DTA).

The sample information provided in this document is to assist you in completing the W-8BEN form and does not constitute legal, financial or tax advice. You should seek independent professional advice in respect of your specific circumstances.

Who should complete a W-8BEN form

For investors in our investment service, a W-8BEN form must be completed by the beneficial owner(s) who are not US residents for tax purposes. Where there are multiple beneficiaries, such as a joint account, a form must be completed for each beneficiary. Further details are set out below under ‘Form completion’.

For members of our Superannuation fund (the Fund), no action is required. As the Fund holds these assets in trust, the trustee of the Fund will complete the form as required.

If you are a US tax resident, you will need to complete a W-9 form – Request for Taxpayer Identification Number and Certification that can be accessed on the IRS website. Please contact us if you require information to help completing this form.
Form completion

A W-8BEN form will need to be completed in respect of each security an investor holds that may distribute US sourced income. These include securities that are dual-listed (i.e. listed on the Australian Securities Exchange and a US stock exchange).

Generally, a current W-8BEN form will remain in effect until 31 December, three years after the date of signing. For example, a form signed on 15 March 2014 will remain in effect until 31 December 2017. However, the current forms cannot be accepted after 31 August 2014, as the IRS have updated their W-8BEN form and clients will be required to submit the new form from this date.

Where a current W-8BEN form expires on or after 31 December 2014, a new W-8BEN form will need to be completed.

No alterations or correction fluid is accepted on the W-8BEN form. Any amendments will lead to the rejection of the form. Note that some changes in your personal circumstances may require the W-8BEN form to be re-completed in order to continue to claim a reduced rate of withholding tax under the DTA.

Where you are opening an account for a trust, you will need to determine the type of beneficial owner. We are not able to assist in this classification given the complexities in determining the correct trust type. Please speak to your professional tax adviser to assist with this.

For information on signing capacity, please refer to the ‘Signing Capacity Matrix’ on the Wrap Tax website.

For information on the ability of a taxpayer to claim a foreign income tax offset for tax withheld in the US, please refer to the fast fact on W-8BEN forms, on the Wrap Tax website.

Once completed, please submit the original signed W-8BEN form to your adviser, with the completed and signed application form and any other required documentation. Please do not send the form directly to the share registry as further information from us must also be supplied at the time this form is submitted.

Please ensure that any forms completed by you are accurate and complete as penalties may be imposed by the IRS.
Guidelines for completing the W-8BEN form

<table>
<thead>
<tr>
<th>Form</th>
<th>Sections to complete</th>
<th>Guidelines for completion</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Individual applicant</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>W-8BEN</td>
<td>Part I</td>
<td>• Your name must match the name on the relevant Macquarie Wrap application form.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Select ‘Individual’.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Enter your residential address.</td>
</tr>
<tr>
<td></td>
<td>Part II: 9 (a)</td>
<td>• Enter the country of tax residency for the account (eg Australia).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• 9(a): select ‘The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the country identified to the right.’</td>
</tr>
<tr>
<td></td>
<td>Part IV</td>
<td>‘Capacity in which acting’, enter Individual’.</td>
</tr>
<tr>
<td><strong>Joint applicants</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>W-8BEN</td>
<td>Part I</td>
<td>• Your name must match the name on the relevant Macquarie Wrap application form.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Select ‘Individual’.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Enter your residential address.</td>
</tr>
<tr>
<td></td>
<td>Part II: 9 (a)</td>
<td>• Enter the country of tax residency for the account (eg Australia).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• 9(a): select ‘The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the country identified to the right.’</td>
</tr>
<tr>
<td></td>
<td>Part IV</td>
<td>‘Capacity in which acting’, enter Individual’.</td>
</tr>
<tr>
<td><strong>Company accounts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>W-8BEN</td>
<td>Part I</td>
<td>• Enter the company name. This must match the name on the relevant Macquarie Wrap application form.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Select ‘Corporation’.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Enter country of incorporation (eg Australia).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Enter your residential address.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Enter your postal address (if this differs to your residential address).</td>
</tr>
<tr>
<td></td>
<td>Part II: 9 (a) and (c)</td>
<td>• Enter the country of tax residency for the account (eg Australia).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• 9(a): select ‘The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the country identified to the right.’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• 9(c): select ‘The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provision requirements.</td>
</tr>
<tr>
<td></td>
<td>Part IV</td>
<td>‘Capacity in which acting’, enter ‘Director’.</td>
</tr>
<tr>
<td>Form</td>
<td>Sections to complete</td>
<td>Guidelines for completion</td>
</tr>
<tr>
<td>------</td>
<td>----------------------</td>
<td>---------------------------</td>
</tr>
<tr>
<td><strong>Trusts (complex trusts only)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| **W-8BEN**  
Please refer to page 9 for a sample form for a trust account. | | |
| Part I | * Enter the name of the trust.  
* Select ‘Other’.  
* Enter the appropriate type of beneficial owner (as shown on the Investor Guide).  
* Enter country of incorporation (eg Australia).  
* Enter your residential address. | |
| Part II: 9 (a) and (c) | * Enter the country of tax residency for the account (eg Australia).  
* 9(a): select ‘The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the country identified to the right.’  
* 9(c): select ‘The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provision requirements. | |
| Part IV: Sign, date, capacity | ‘Capacity in which acting’, enter ‘Trustee’. | |
| **Self-managed superannuation funds** | | |
| **W-8BEN**  
Each trustee that signs the Wrap application form needs to sign and complete a separate W-8BEN form for the self-managed superannuation fund.  
Please refer to page 10 for a sample form for a self-managed superannuation fund account. | | |
| Part I | * Enter the name of the self-managed superannuation fund.  
* Select ‘Other’.  
* Enter T for ‘complex trust’ (as shown on the Investor Guide).  
* Enter country of incorporation (eg Australia).  
* Enter your residential address. | |
| Part II: 9 (a) and (c) | * Enter the country of tax residency for the account (eg Australia).  
* 9(a): select ‘The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the country identified to the right.’  
* 9(c): select ‘The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provision requirements. | |
| Part IV: Sign, date, capacity | ‘Capacity in which acting’, enter ‘Trustee’. | |
| **Deceased estates** | | |
| **W-8BEN**  
Each trustee that signs the Wrap application form needs to sign and complete a separate W-8BEN form for the estate.  
Please refer to page 11 for a sample form for a deceased estate trust account. | | |
| Part I | * Enter the name of the trust eg <Estate of xx>.  
* Select ‘Other’.  
* Enter E for ‘estate’ (as shown on the Investor Guide).  
* Enter ‘country of incorporation’ (eg Australia).  
* Enter your residential address. | |
| Part II: 9 (a) and (c) | * Enter the country of tax residency for the account (eg Australia).  
* Select ‘The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the country identified to the right.’  
* Select ‘The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provision requirements. | |
| Part IV: Sign, date, capacity | ‘Capacity in which acting’, enter ‘Trustee’. | |
W-8BEN form

Mark this box with an ‘X’ if you have made any changes to your address details

Name and address as appearing on the register of securityholders

*Must include Country in full

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Part I. Identification of Beneficial Owner (Refer to Investor Guide for completing Form W-8BEN)

Please mark the box that indicates your status.

[ ] Individual
[ ] Corporation
[ ] Other

If you marked the “Other” box please indicate type of beneficial owner as shown on Investor Guide

US Taxpayer Identification Number (TIN), if any

Permanent Residence Address (Refer to Investor Guide for completing Form W-8BEN)

Unit Street Number Street Name

Suburb / State / Postcode Country (in full)

Part II. Claim of Tax Treaty Benefits, if eligible

Important! If eligible, Non-individuals must tick box 9a AND box 9c AND enter country of residence. Individuals must tick box 9a AND enter country of residence.

9a The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the country identified to the right.

9c The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provisions requirements.

Part IV. Certification - Sign Here

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:

1. I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
2. The beneficial owner is not a US person.
3. 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
4. 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.

Date (day/month/year)

Signature of beneficial owner or authorized signatory able to execute tax documentation on behalf of the beneficial owner

Country

Return your information:

By Mail:
Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Enquiries:
(within Australia) 1-300-474-2737
(international) 61 3 9415 4695
Facsimile 01 2 8235 8209

Securityholder Reference Number (SRN)/Holder Identification Number (HIN)
For Internal Use Only – please do not complete

For your security keep your HIN/SRN confidential

Send form to Computershare  DO NOT SEND TO THE IRS (see reverse for mailing instructions).
Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Do not use this form for:
- A US citizen or other US person, including a resident alien individual .................................................. W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States .............................................................................................. W-ECI
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a US possession that received effectively connected income or that is claiming the applicability of section(s) 1152(2), 501(c), 892, 895, or 1443(h).......................... W-ECI or W-EC

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are foreign person exempt from backup withholding.
- A person acting as an intermediary/flow-through entity ............................................................... W-8IMY
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States ..................................................................................... W-8ECI

Name and Mailing Address
The information in this section reflects the name and mailing address of the registered holder of the securities.

Type of Beneficial Owner
Tick one box that applies to the beneficial owner.
If the beneficial owner is an Individual, tick the 'Individual' box.
If the beneficial owner is a Corporation, tick the 'Corporation' box.
If the beneficial owner is either an Individual or a Corporation select the 'Other' box and choose from the following categories (See Notes on Trusts below):
- T - Complex Trust
- S - Simple Trust
- G - Grantor Trust
- P - Partnership
- D - Disregarded Entity
- E - Estate
- F - Private Foundation
- X - Tax Exempt Organization as approved by the US Internal Revenue Service
- V - Government
- B - Central Bank of Issue
- N - International Organization

Claim of Treaty Benefits
Eligible Individuals
If you indicated the type of beneficial owner is an Individual you must tick box 9a AND enter your country of residence. If you indicated the type of beneficial owner is an Individual you must tick box 9a AND enter your country of residence.

Eligible Non-individuals
If you indicated the type of beneficial owner is not an Individual you must tick box 9c, enter the country of permanent residence and tick box 9c.

Signature
The signature of the beneficial owner or an authorized signatory of the beneficial owner must sign here.

Country of Incorporation
If you are a corporation, enter the Country of Incorporation. If you are another type of entity, enter the country under which laws you were created, organized or governed.

US Taxpayer Identification Number (TIN)
If you have a US Social Security Number or a US Employer Identification Number, enter it here.

Residence Address of beneficial owner
Your permanent residence address is not the same as the mailing address printed on the Form W-8BEN, you must write your permanent residence address here. Do not use a P.O. Box or care of address.

Generally, your Permanent Residence Address is the address in the country where you claim to be a resident for income tax purposes.

Contact Details & Date
Enter your phone number so we can phone you if required.
Enter the date the form was executed.

Joint Ownership
Each beneficial owner of a joint holding must complete and return a separate Form W-8BEN. Each form must be individually signed in order to be valid.

Notes on Trusts:
US law may interpret trusts differently to that applying in an Australian or other jurisdiction. The descriptions below are provided as a general indication of the characteristics of the types of trusts referred to in the Form. You are advised to obtain your own independent professional advice.

Simple Trust: Governing documents require distribution of all income to current beneficiaries and does not distribute or accumulate income or gains for charitable purposes and the trust does not, in fact, distribute any capital or accumulated income.

Grantor: [a] The power to re vest title to the trust property absolutely in the grantor is exercisable either (i) solely by the grantor without the approval or consent of any other person, or (ii) with the consent of a related or subordinate party who is subseuent to the grantor, or (iii) during the lifetime of the grantor, trust distributions (whether income or capital) may be made only to the grantor or grantor’s spouse; or (c) trust distributions are taxable as compensation for services rendered.

Complex: Governing documents provide for the accumulation of income for future distributions or may accumulate income or gains for charitable purposes.

Please return the completed form in the envelope provided, or to the address opposite:
Computershare Investor Services Pty Limited
GPO Box 2975
Melbourne VIC 3001
Australia

DO NOT FAX THIS FORM
## Example client scenario

Client is an Australian resident for tax purposes

<table>
<thead>
<tr>
<th>Account name:</th>
<th>Mr John Smith</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registered address:</td>
<td>1 Orange Street, Sydney NSW 2000</td>
</tr>
</tbody>
</table>

### Part I. Identification of Beneficial Owner

<table>
<thead>
<tr>
<th>Name and address as appearing on the register of securityholders</th>
<th>Bond Street Custodians Limited</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wrap Code:</td>
<td>111111</td>
</tr>
<tr>
<td>GPO Box 4067</td>
<td>Sydney NSW 2001</td>
</tr>
</tbody>
</table>

**Mark this box with an ‘X’ if you have made any changes to your address details**

**Name of Beneficial Owner:**

- If the beneficial owner is a Complex Trust, write the full name of the Trust below. (Generally, Australian Self Managed Superannuation Funds are regarded as Complex Trusts. You should seek your own advice in this regard.)
- If the beneficial owner is the same as the registered holder (and is not a Trust), then leave the box below blank, otherwise write the name of the beneficial owner in the box below.
- If the beneficial owner is a Complex Trust, write the full name of the Trust below. (Generally, Australian Self Managed Superannuation Funds are regarded as Complex Trusts. You should seek your own advice in this regard.)

**Country:**

| A | U | J | S | T | R | A | L | I | A |

**Securityholder Reference Number (SRN)/Holder Identification Number (HIN):**

- For Internal Use Only – please do not complete

**US Taxpayer Identification Number (TIN), if any:**

**US Treasury:**

**Permanent Residence Address (Refer to Investor Guide for completing Form W-8BEN):**

- 1 ORANGE STREET
- Sydney NSW 2000
- AUSTRALIA

**Return your information:**

- **By Mail:** Computershare Investor Services Pty Limited
  - GPO Box 2975 Melbourne
  - Victoria 3001 Australia

**Enquiries:**

- **(within Australia)**: 1-300-474-2737
- **(international)**: 03 9415 4695
- **Fax:** 03 8332 8209

**Securityholder Reference Number (SRN)/Holder Identification Number (HIN):**

- For Internal Use Only – please do not complete

- **Signature of beneficial owner or authorized signatory to execute tax documentation**

**Send form to Computershare DO NOT SEND TO THE IRS (see reverse for mailing instructions).**
Example client scenario
The company has been registered with ASIC
One director: Mr John Smith

Return your information:

By Mail:
Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Enquiries:
(within Australia) 1-300-474-2737
(international) 61 3 9415 4695
Facsimile 61 2 8335 8209

Securityholder Reference Number (SRN)/
Holder Identification Number (HIN)

For Internal Use Only – please do not complete

For your security keep your HIN/SRN confidential

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Part I. Identification of Beneficial Owner (Refer to Investor Guide for completing Form W-8BEN)

Please mark the box that indicates your status.

[ ] Individual  [X] Corporation  [ ] Other

Country: AUSTRALIA

Name of Beneficial Owner:
If you are a corporation, enter the country of incorporation. If you are another type of entity, enter the country under which laws you were created, organized, or governed.

If you are a corporation, enter the country of incorporation. If you are another type of entity, enter the country under which laws you were created, organized, or governed.

If you are a corporation, enter the country of incorporation. If you are another type of entity, enter the country under which laws you were created, organized, or governed.

Name of Beneficial Owner:
If you are a corporation, enter the country of incorporation. If you are another type of entity, enter the country under which laws you were created, organized, or governed.

SMITH PTY LTD

US Taxpayer Identification Number (TIN), if any

Permanent Residence Address (Refer to Investor Guide for completing Form W-8BEN)

Unit Street Number Street Name (if your permanent resident address is not the same as the registered address as shown above, please write it in the boxes below)

1 ORANGE STREET

Suburb / State / Postcode

SYDNEY NSW 2000

Country (in full)

Part II. Claim of Tax Treaty Benefits, if eligible

Important! If eligible, Non-individuals must tick box 9a AND box 9c AND enter country of residence. Individuals must tick box 9a AND enter country of residence.

9a  [X] The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the country identified to the right.

Country

9c  [X] The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provision requirements.

Part IV. Certification - Sign Here

I declare under penalties of perjury 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:

1. I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
2. This beneficial owner is not a US person.
3. 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
4. For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Signature of beneficial owner or authorized signatory able to execute tax documentation on behalf of the beneficial owner

Capacity in which acting

DIRECTOR

Contact Details - Phone Number

Date (day/month/year)

Send form to Computershare DO NOT SEND TO THE IRS (see reverse for mailing instructions).
**Trust account**

**Example client scenario**

**Individual trustee:** Mr John Smith

**Account name:** Smith Family Trust

**Registered address:** 1 Orange Street, Sydney NSW 2000

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**Return your information:**

- **By Mail:**
  Computershare Investor Services Pty Limited
  GPO Box 2975 Melbourne
  Victoria 3001 Australia

**Enquiries:**

(Within Australia) 1-300-474-2727
(International) 61 3 9415 4695
Facsimile 61 2 8335 8209

**Securityholder Reference Number (SRN)/Holder Identification Number (HIN)**

For Internal Use Only — please do not complete

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**Signatory able to execute tax documentation on behalf of the beneficial owner**

**Capacity in which acting:** TRUSTEE

**Contact Details - Phone Number:**

**Date (day/month/year):**

---

**Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding**

**Part I. Identification of Beneficial Owner**

<table>
<thead>
<tr>
<th>Individual</th>
<th>Corporation</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Country of Incorporation:** AUSTRALIA

**US Taxpayer Identification Number (TIN), if any:**

**Permanent Residence Address (Refer to Investor Guide for completing Form W-8BEN)**

- **Unit Street Number Street Name:**
  1 ORANGE STREET
  SYDNEY NSW 2000

**Country:** AUSTRALIA

**Part II. Claim of Tax Treaty Benefits, if eligible**

**Important! If eligible, Non-individuals must tick box 9a AND box 9c AND enter country of residence. Individuals must tick box 9a AND enter country of residence.**

<table>
<thead>
<tr>
<th>9a</th>
<th>9c</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

**The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provisions requirements.**

**Part IV. Certification - Sign Here**

**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:**

1. I am the beneficial owner or am authorized to sign for the beneficial owner of all the income to which this form relates.
2. The beneficial owner is not a US person.
3. 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
4. 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.

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

**Signature of beneficial owner or authorized signatory able to execute tax documentation on behalf of the beneficial owner**

**Send form to Computershare DO NOT SEND TO THE IRS (see reverse for mailing instructions).**
Example client scenario

Individual trustee: Mr John Smith

Account name: Smith Family Self-managed superannuation fund

Registered address: 1 Orange Street, Sydney NSW 2000

Return your information:

By Mail:
Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Enquiries:
(within Australia) 1-300-474-2737
(international) 61 3 9415 4695
Facsimile 61 2 8235 8209

Securityholder Reference Number (SRN)/
Holder Identification Number (HIN)
For Internal Use Only – please do not complete

For your security keep your HIN/SRN confidential

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

(Rev. Feb 2006) Dept. of US Treasury

Part I. Identification of Beneficial Owner
(Refer to Investor Guide for completing Form W-8BEN)

Please mark the box that indicates your status.

Individual Corporation

Mark this box with an ‘X’ if you have made any changes to your address details

Name and address as appearing on the register of securityholders

*Must include Country in full

If you are a corporation, enter the country of incorporation. If you are another type of entity, enter the country under which laws you were created, organized, or governed.

Name of Beneficial Owner:

1. I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,

2. The beneficial owner is not a US person,

3. 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

4. For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Part IV. Certification - Sign Here

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:

9b [ ] I am the beneficial owner of a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provisions requirements.

9c [ ] The beneficial owner is a trustee.

Country in full

Australia

Securityholder Reference Number (SRN)/
Holder Identification Number (HIN)
For Internal Use Only – please do not complete

For your security keep your HIN/SRN confidential

Send form to Computershare DO NOT SEND TO THE IRS (see reverse for mailing instructions).

I V V

0 3 A W 8
Part II. Claim of Tax Treaty Benefits, if eligible

Important! If eligible, Non-individuals must tick box 9a AND box 9c AND enter country of residence. Individuals must tick box 9a AND enter country of residence.

Please mark the box that indicates your status.

9a  X  Country

9c  X  The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provision requirements.

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9a  X  Country

9c  X  The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provision requirements.

Part IV. Certification - Sign Here

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:

1. I am the beneficial owner or am authorized to sign for the beneficial owner(s) of all the income to which this form relates.
2. The beneficial owner is not a US person.
3. 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
4. For broker transactions or broker 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.

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

Signature of beneficial owner or authorized signatory to execute tax documentation on behalf of the beneficial owner

Capacity in which acting: TRUSTEE

Send form to Computershare DO NOT SEND TO THE IRS (see reverse for mailing instructions).
If you have any questions or require further support with completing these forms, please call 1800 025 063, visit macquarie.com.au, email wrapsolutions@macquarie.com or send mail to Macquarie Wrap GPO Box 4045 Sydney NSW 2001