



Guide to completing W-8BEN-E entity US tax forms  
Applicable to Companies, Trusts and Self-Managed  
Superannuation Funds

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**EXPAND**

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# General information

## Who is this guide intended for?

This guide is intended for entity investors that:

- are Australian residents for tax purposes
- are invested in securities that are dual-listed on the ASX and a stock exchange in the United States of America (US), and
- hold these securities on Expand Extra Investment.

## What is a W-8BEN-E form?

For listed securities that 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 tax is withheld in the US. Entity investors that are non-residents for US tax purposes are required to complete a W-8BEN-E form – *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding*. Please note, 'entity' includes companies, trusts and self-managed superannuation funds (SMSF).

Generally 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 certain income they derive from US sources. Where the requisite form is completed in full by an investor, a withholding tax of 15 per cent may apply for Australian tax residents who derive certain income sourced in the US, in accordance with the Australia/US Double Taxation Agreement (DTA).

The examples in this guide are provided to assist with completing the W-8BEN-E form and do not constitute legal, financial or taxation advice. This guide has been completed using information provided in the IRS W-8BEN-E instructions, which can be found on the IRS website, [irs.gov](https://www.irs.gov).

Investors should seek independent professional advice relevant to their specific circumstances, before submitting a W-8BEN-E form.

## Who should complete a W-8BEN-E form?

For entity investors on Expand Extra Investment, a W-8BEN-E form must be completed by the beneficial owner(s). 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 an entity is an individual, they must use the W-8BEN form specific to individuals. For further information on the W-8BEN form for individuals, please see *Guide to completing W-8BEN individual US tax forms*
- if an entity is a simple trust, they should complete a W-8IMY form. This can be accessed on the IRS website, [irs.gov](https://www.irs.gov)

**Important note:** If signing under a Power of Attorney, in Part XXX Certification please print your name and include the capacity in which you're acting eg Sam Sample as EPOA.

## Form completion

A W-8BEN-E form will need to be completed where an entity holds a security that may distribute certain US sourced income. These include securities that are dual-listed (ie listed on the Australian Securities Exchange and a US stock exchange). Only one form is required per entity, regardless of how many dual-listed securities are held.

Generally, a W-8BEN-E form will remain in effect until 31 December, three years after the date of signing. For example, a form signed on 15 September 2023 will remain in effect until 31 December 2026.

However, if a change in the entity's circumstances makes any information on the form incorrect, a new W-8BEN-E form (or other appropriate form) must be filed to continue to claim a reduced rate of withholding tax under the DTA. Note that no alterations or correction fluid is accepted on the W-8BEN-E form. Any amendments will lead to the rejection of the form.

Once completed, please submit the original signed W-8BEN-E form, with any other required documentation to your adviser or to Expand, GPO Box 264 Melbourne VIC 3001 or via email to [clientfirst@myexpand.com.au](mailto:clientfirst@myexpand.com.au). **Do not send the form directly to the share registry, as further information is required from us prior to submission.**

**Important note:** When returning your completed form, please ensure you provide your **full name and account number**.

Please ensure that any forms submitted are accurate and complete as penalties may be imposed by the IRS. Please note that the Share Registry only requires one form to be completed for each entity, even where there are multiple trustees, directors or executors.

## What if my form is rejected?

If your form is rejected by the Share Registry the full withholding tax rate will be applied to your dividend. Rejected forms can be resubmitted and will be processed with the Share Registry at the time of the subsequent dividend.

For information please view frequently asked questions and answers on W-8BEN forms at [myexpand.com.au/foreigntax](https://myexpand.com.au/foreigntax)

## Determining the type of beneficial owner

When completing the form for a trust, the most appropriate 'entity type' will need to be chosen. Given the various different types of trusts that exist, we are unfortunately not able to assist in this classification, due to the complexities in determining the correct trust type.

We recommend investors seek independent advice to assist with determining the most appropriate entity type, before completing a W-8BEN-E form.

## Determining FATCA classification

The W-8BEN-E form reflects changes introduced by the *Foreign Account Tax Compliance Act 2010* (FATCA) in the US and subsequently introduced into Australian law. When completing the W-8BEN-E form, the most appropriate FATCA classification will need to be determined for the entity, as provided for in the form. Unfortunately, we are not able to assist in this classification, given the complexities in determining the correct FATCA classification.

Please note, the FATCA status selected in the sample forms below are general in nature only, and may differ depending on the entity's specific circumstances. We recommend investors seek independent taxation advice to assist with determining the most appropriate FATCA status for the entity, before completing a W-8BEN-E form.

## Determining Limitation on Benefits (LOB) for treaty claims

The Australia-US tax treaty contains a LOB article, which is an anti- treaty shopping provision intended to prevent residents of third countries from obtaining benefits between Australia and the US. The W-8BEN-E form has been updated to include common LOB provisions in Part III (Claim of Tax Treaty Benefits). Entities that are Australian tax residents must determine whether it satisfies a LOB provision in order to qualify for the reduced 15 per cent withholding tax rate.

Please note, the LOB provision selected in the sample forms below are general in nature only and may differ depending on the entity's specific circumstances. We recommend investors seek independent advice to assist with determining whether the relevant LOB provision is satisfied before completing a W-8BEN-E form.

# Guidelines for completing the W-8BEN-E form

Some important things to consider:

Expand only accepts applications for Companies incorporated in Australia or Trusts established in Australia. Generally the Chapter 3 and Chapter 4 statuses on W-8BEN-E forms are as below:

Account Type	Chapter 3 (Part I (4))	Chapter 4 (Part I (5))
SMSF (individual or corporate trustee)	Complex Trust	Non-reporting IGA FFI
Trust (individual or corporate trustee)	Complex Trust	Active NFFE or Passive NFFE
Company	Corporation	Active NFFE or Passive NFFE

## Chapter 3 Status – Entity Type

**Complex Trust:** Only trusts that satisfy the U.S. tax definition of a “Complex Trust” are eligible to provide a W-8BEN-E form. Information in relation to the U.S. tax definition of the different types of trusts can be found at <https://www.irs.gov/pub/irs-tege/eotopicf01.pdf>.

**Corporation:** Generally, most Australian 'Pty Ltd' companies would be considered a Corporation for U.S. tax purposes.

## Chapter 4 Status – FATCA Status

**Active Non-Financial Foreign Entities (NFFE)** are Companies or Trusts that earn less than 50% of their total income from investment activities such as interest or dividends, or produces/holds less than 50% of their assets for producing investment income.

**Passive Non-Financial Foreign Entities (NFFE)** are any non-foreign financial entity that is not an active NFFE. A NFFE will be deemed a passive NFFE if 50% or more of gross income for the preceding calendar year was generated from passive income, and/or if 50% or more of the assets held by the entity are assets that produce or are held for the production of passive income (passive income generally includes income from financial products and investments including Dividends, Interest, Annuities, Insurance product returns, Net Transaction gains, Rents and Royalties other than those generated from active trade of business).

## The below can assist in completing the FATCA Status section of the W-8BEN-E form.

### SMSF – Part XII (26) Nonreporting IGA FFI

- IGA country of your SMSF would generally be 'Australia'
- Australia is considered a Model 1 IGA
- Australian SMSF's would generally have an IGA category of Australian Retirement Fund

### Active Companies and Trusts – Part XXV (39) Active NFFE

- You will need to select the certification box if applicable

### Passive Companies and Trusts – Part XXVI (40)

#### Passive NFFE

- 40a – You will need to select the certification box if applicable

- 40b – You will need to select the certification box if applicable
- If you select 'c' indicating there are substantial U.S. owners we will be unable to process your request.

## Part III – Claim of Tax Treaty Benefits

14a – This is referring to where the company or trust/SMSF is a resident for income tax purposes, this would generally be Australia.

14b – This question requires confirmation that the entity is entitled to the benefits of the Australia USA Double Tax Treaty. If you are entitled to the benefit, you will need to select the limitation on benefit most applicable.

Company – Most Australian Pty Ltd companies would satisfy the '**Company that meets the ownership and base erosion test**' provision.

Trust/SMSF – Most Australian trusts/SMSF's would satisfy the '**Other – Article 16(2)g – ownership/base erosion test**' provision.

Prior to completing the W-8BEN-E form, please visit the Internal Revenue Service (IRS) [website](#) or seek independent tax advice to determine the entity type and Foreign Account Tax Compliance Act (FATCA) status that are most appropriate to your circumstances.

## Common errors

- Remember to tick Part III Item 14a, 14b, as well as the relevant limitation on benefit (LOB) provision as the submission of this form is a claim to have the reduced (15%) withholding tax rate applied.
- Please do not complete this form if the entity is a Nonparticipating FFI. Nonparticipating FFIs do not qualify for a reduced (15%) withholding tax rate.
- Alterations/amendments are not allowed. If you make a mistake, you cannot use correction fluid, a new form will need to be completed.
- Digital signatures are not accepted, it must be and original signature signed by hand.
- Abbreviating country name eg writing AUS instead of Australia. You must write the country name in full.

## Company accounts

### Example client scenario

- **Account name:** Sample Pty Ltd
- **Registered address:** 1 Sample Street, Melbourne VIC 3000
- The company has been registered with ASIC.
- **One director:** Mr Sam Sample

## Sections to complete

### Part I: Identification of Beneficial Owner

Complete items 1, 2, 4, 5, 6 and 9b (if applicable)

Item 1	Enter the company name. This must match the name on the relevant Expand Extra Investment account.
Item 2	Enter country of incorporation or organisation (eg Australia) – no abbreviations.
Item 4	Select 'Corporation'.

Part I Identification of Beneficial Owner	
1 Name of organization that is the beneficial owner <b>SAMPLE PTY LTD</b>	2 Country of incorporation or organization <b>AUSTRALIA</b>
3 Name of disregarded entity receiving the payment (if applicable, see instructions)	
4 Chapter 3 Status (entity type) (Must check one box only):	
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity
<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity
<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part
<input type="checkbox"/> International organization	
If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part I: Identification of Beneficial Owner (continued)**

<b>Item 5</b>	Select Chapter 4 (FATCA) status 'Active NFFE' or 'Passive NFFE'.
<b>Item 6</b>	Enter the company's permanent residence address.
<b>Item 9b</b>	Enter the company's ABN. If the company does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

- 5 Chapter 4 Status (FATCA status)** (See instructions for details and complete the certification below for the entity's applicable status.)
- |   |   |
|---|---|
| <input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).<br><br><input type="checkbox"/> Participating FFI.<br><input type="checkbox"/> Reporting Model 1 FFI.<br><input type="checkbox"/> Reporting Model 2 FFI.<br><input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.<br><br><input type="checkbox"/> Sponsored FFI. Complete Part IV.<br><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.<br><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.<br><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.<br><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.<br><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.<br><input type="checkbox"/> Owner-documented FFI. Complete Part X.<br><input type="checkbox"/> Restricted distributor. Complete Part XI. | <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.<br><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.<br><br><input type="checkbox"/> International organization. Complete Part XIV.<br><input type="checkbox"/> Exempt retirement plans. Complete Part XV.<br><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.<br><input type="checkbox"/> Territory financial institution. Complete Part XVII.<br><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.<br><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.<br><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.<br><br><input type="checkbox"/> 501(c) organization. Complete Part XXI.<br><input type="checkbox"/> Nonprofit organization. Complete Part XXII.<br><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.<br><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.<br><input type="checkbox"/> Active NFFE. Complete Part XXV.<br><input type="checkbox"/> Passive NFFE. Complete Part XXVI.<br><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.<br><input type="checkbox"/> Direct reporting NFFE.<br><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.<br><input type="checkbox"/> Account that is not a financial account. |
|---|---|

**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 SAMPLE STREET**

City or town, state or province. Include postal code where appropriate. <b>MELBOURNE VIC 3000</b>	Country <b>AUSTRALIA</b>
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**7** Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
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**8** U.S. taxpayer identification number (TIN), if required

<b>9a</b> GIIN	<b>b</b> Foreign TIN <b>123456789</b>	<b>c</b> Check if FTIN not legally required. . . . . <input type="checkbox"/>
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**10** Reference number(s) (see instructions)

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

**Part III: Claim of Tax Treaty Benefits, if eligible**

**Complete items 14a and 14b**

**Item 14a** Select 'The beneficial owner is a resident of ... within the meaning of the income tax treaty between the United States and that country', and enter the country of tax residency for the account (eg Australia) – no abbreviations.

**Item 14b** Select the following:

- '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 applicable limitation on benefit (LOB) provision satisfied by the company.

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

**14** I certify that (check all that apply):

**a**  The beneficial owner is a resident of AUSTRALIA within the meaning of the income tax treaty between the United States and that country.

**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):

<input type="checkbox"/> Government	<input checked="" type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input type="checkbox"/> Other (specify Article and paragraph): _____

**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 meets qualified resident status (see instructions).

**15 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 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_  
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_  
 \_\_\_\_\_

**Part XXV: Active NFFE**

**Part XXV Active NFFE**

**39**  I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Part XXVI: Passive NFFE**

**Complete items 40a and 40b**

**Item 40a** Select 'I certify that the entity identified in Part 1 is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.'

**Item 40b** Select 'I further certify that the entity identified in Part 1 has no substantial US owners.\*'

**Part XXVI Passive NFFE**

**40a**  I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Check box 40b or 40c, whichever applies.**

**b**  I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**

**c**  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

\* Please note, this certification should only be made if the company has no substantial US owners. We recommend that investors seek independent taxation advice specific to their circumstances before making such a certification



**Part XXX: Certification**

- Select 'I certify that I have the capacity to sign for the entity identified on line 1 of this form.'
- Only one director needs to sign and complete a W-8BEN-E form for the company account. If signing under a Power of Attorney, please include the capacity in which you're acting next to your name eg Sam Sample as EPOA.
- Please ensure date is entered in American format eg month/day/year. Form will be rejected if not in this format.
- Please submit the original signed W-8BEN-E form to the company's adviser or Operator. 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.

**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 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.**

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

<b>Sign Here</b> ▶	<i>Sam Sample</i>	SAM SAMPLE	11 / 29 / 2023
	Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)

## Trust accounts

### Example client scenario

- **Account name:** Sample Family Trust
- **Registered address:** 1 Sample Street, Melbourne VIC 300

## Sections to complete

### Part I: Identification of Beneficial Owner

Complete items 1, 2, 4, 5, 6 and 9b (if applicable)

Item 1	Enter the name of the trust. This must match the name on the relevant Expand Extra Investment account.
Item 2	Enter country of incorporation or organisation (eg Australia) – no abbreviations.
Item 4	Select 'Complex trust'.

Part I Identification of Beneficial Owner	
1 Name of organization that is the beneficial owner <b>SAMPLE FAMILY TRUST</b>	2 Country of incorporation or organization <b>AUSTRALIA</b>
3 Name of disregarded entity receiving the payment (if applicable, see instructions)	
4 Chapter 3 Status (entity type) (Must check one box only):	
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity
<input type="checkbox"/> Corporation	<input checked="" type="checkbox"/> Complex trust
<input type="checkbox"/> Estate	<input type="checkbox"/> International organization
<input type="checkbox"/> Partnership	<input type="checkbox"/> Foreign Government - Controlled Entity
	<input type="checkbox"/> Foreign Government - Integral Part
If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part I: Identification of Beneficial Owner (continued)**

<b>Item 5</b>	Select Chapter 4 (FATCA) status 'Active NFFE' or 'Passive NFFE'.
<b>Item 6</b>	Enter the trusts permanent residence address.
<b>Item 9b</b>	Enter the trusts ABN. If the trust does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

- 5 Chapter 4 Status (FATCA status)** (See instructions for details and complete the certification below for the entity's applicable status.)
- |   |   |
|---|---|
| <input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).<br><br><input type="checkbox"/> Participating FFI.<br><input type="checkbox"/> Reporting Model 1 FFI.<br><input type="checkbox"/> Reporting Model 2 FFI.<br><input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.<br><br><input type="checkbox"/> Sponsored FFI. Complete Part IV.<br><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.<br><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.<br><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.<br><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.<br><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.<br><input type="checkbox"/> Owner-documented FFI. Complete Part X.<br><input type="checkbox"/> Restricted distributor. Complete Part XI. | <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.<br><input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.<br><br><input type="checkbox"/> International organization. Complete Part XIV.<br><input type="checkbox"/> Exempt retirement plans. Complete Part XV.<br><input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.<br><input type="checkbox"/> Territory financial institution. Complete Part XVII.<br><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.<br><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.<br><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.<br><input type="checkbox"/> 501(c) organization. Complete Part XXI.<br><input type="checkbox"/> Nonprofit organization. Complete Part XXII.<br><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.<br><input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.<br><input type="checkbox"/> Active NFFE. Complete Part XXV.<br><input type="checkbox"/> Passive NFFE. Complete Part XXVI.<br><input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.<br><input type="checkbox"/> Direct reporting NFFE.<br><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.<br><input type="checkbox"/> Account that is not a financial account. |
|---|---|

**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 SAMPLE STREET**

City or town, state or province. Include postal code where appropriate. <b>MELBOURNE VIC 3000</b>	Country <b>AUSTRALIA</b>
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**7** Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
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**8** U.S. taxpayer identification number (TIN), if required

<b>9a</b> GIIN	<b>b</b> Foreign TIN <b>123456789</b>	<b>c</b> Check if FTIN not legally required. . . . . <input type="checkbox"/>
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**10** Reference number(s) (see instructions)

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

**Part III: Claim of Tax Treaty Benefits, if eligible**

**Complete items 14a and 14b**

<b>Item 14a</b>	Select 'The beneficial owner is a resident of ... within the meaning of the income tax treaty between the United States and that country', and enter the country of tax residency for the account (eg Australia) – no abbreviations.
<b>Item 14b</b>	Select the following: <ul style="list-style-type: none"> <li>• '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.'</li> <li>• The applicable limitation on benefit (LOB) provision satisfied by the SMSF.</li> </ul>

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

**14** I certify that (check all that apply):

**a**  The beneficial owner is a resident of AUSTRALIA within the meaning of the income tax treaty between the United States and that country.

**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):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input checked="" type="checkbox"/> Other (specify Article and paragraph): <u>Article 16 (2)(g) – ownership/base erosion test</u>

**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 meets qualified resident status (see instructions).

**15** **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 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_  
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part XXV: Active NFFE**

**Part XXV Active NFFE**

**39**  I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**Part XXVI: Passive NFFE**

**Complete items 40a and 40b**

<b>Item 40a</b>	Select 'I certify that the entity identified in Part 1 is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.'
<b>Item 40b</b>	<ul style="list-style-type: none"> <li>Select 'I further certify that the entity identified in Part 1 has no substantial US owners.'*</li> </ul>

**Part XXVI Passive NFFE**

**40a**  I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

**Check box 40b or 40c, whichever applies.**

- b**  I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c**  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

**Part XXX: Certification**

- Select 'I certify that I have the capacity to sign for the entity identified on line 1 of this form.'
- Only one trustee (individual trustees) or one director (corporate trustees) needs to sign and complete a W-8BEN-E form for the trust account. If signing under a Power of Attorney, please include the capacity in which you're acting next to your name eg Sam Sample as EPOA.
- Please ensure date is entered in American format eg month/day/year. Form will be rejected if not in this format.
- Please submit the original signed W-8BEN-E form to Expand via email or post. 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

**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 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.**

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

**Sign Here** ▶

<i>Sam Sample</i>	SAM SAMPLE	11 / 29 / 2023
Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)

\* Please note, this certification should only be made if the trust has no substantial US owners. We recommend that investors seek independent taxation advice specific to their circumstances before making such a certification.

## SMSF accounts

### Example client scenario

- **Account name:** Sample Family Self-managed superannuation fund
- **Registered address:** 1 Sample Street, Melbourne VIC 300

## Sections to complete

### Part I: Identification of Beneficial Owner

Complete items 1, 2, 4, 5, 6 and 9b (if applicable)

Item 1	Enter the name of the SMSF. This must match the name on the relevant Expand Investment account.
Item 2	Enter country of incorporation or organisation (eg Australia) – no abbreviations.
Item 4	Select 'Complex trust'.

Part I Identification of Beneficial Owner	
1 Name of organization that is the beneficial owner <b>SAMPLE FAMILY SELF-MANAGED SUPERANNUATION FUND</b>	2 Country of incorporation or organization <b>AUSTRALIA</b>
3 Name of disregarded entity receiving the payment (if applicable, see instructions)	
4 Chapter 3 Status (entity type) (Must check one box only):	
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity
<input type="checkbox"/> Corporation	<input checked="" type="checkbox"/> Complex trust
<input type="checkbox"/> Estate	<input type="checkbox"/> Partnership
<input type="checkbox"/> International organization	<input type="checkbox"/> Foreign Government - Controlled Entity
	<input type="checkbox"/> Foreign Government - Integral Part
If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part I: Identification of Beneficial Owner (continued)**

<b>Item 5</b>	Select Chapter 4 (FATCA) status 'Nonreporting IGA FFI.'
<b>Item 6</b>	Enter the SMSF's permanent residence address.
<b>Item 9b</b>	Enter the SMSF's ABN. If the SMSF does not have an ABN, leave this section blank, however, this may affect your ability to claim treaty benefits and result in the registry rejecting your form.

- 5 Chapter 4 Status (FATCA status)** (See instructions for details and complete the certification below for the entity's applicable status.)
- |   |   |
|---|---|
| <input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). | <input checked="" type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.  |
| <input type="checkbox"/> Participating FFI.   | <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. |
| <input type="checkbox"/> Reporting Model 1 FFI.   | <input type="checkbox"/> International organization. Complete Part XIV.   |
| <input type="checkbox"/> Reporting Model 2 FFI.   | <input type="checkbox"/> Exempt retirement plans. Complete Part XV.   |
| <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.      | <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.  |
| <input type="checkbox"/> Sponsored FFI. Complete Part IV.   | <input type="checkbox"/> Territory financial institution. Complete Part XVII.   |
| <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.   | <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.   |
| <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.   | <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.   |
| <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.  | <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.                               |
| <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.  | <input type="checkbox"/> 501(c) organization. Complete Part XXI.  |
| <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.   | <input type="checkbox"/> Nonprofit organization. Complete Part XXII.  |
| <input type="checkbox"/> Owner-documented FFI. Complete Part X.   | <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.              |
| <input type="checkbox"/> Restricted distributor. Complete Part XI.  | <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.   |
|   | <input type="checkbox"/> Active NFFE. Complete Part XXV.  |
|   | <input type="checkbox"/> Passive NFFE. Complete Part XXVI.  |
|   | <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.   |
|   | <input type="checkbox"/> Direct reporting NFFE.   |
|   | <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.   |
|   | <input type="checkbox"/> Account that is not a financial account.   |

**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 SAMPLE STREET**

City or town, state or province. Include postal code where appropriate. <b>MELBOURNE VIC 3000</b>	Country <b>AUSTRALIA</b>
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**7** Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
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**8** U.S. taxpayer identification number (TIN), if required

<b>9a</b> GIIN	<b>b</b> Foreign TIN <b>123456789</b>	<b>c</b> Check if FTIN not legally required. . . . . <input type="checkbox"/>
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**10** Reference number(s) (see instructions)

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

**Part III: Claim of Tax Treaty Benefits, if eligible**

**Complete items 14a and 14b**

<b>Item 14a</b>	Select 'The beneficial owner is a resident of ... within the meaning of the income tax treaty between the United States and that country', and enter the country of tax residency for the account (eg Australia) – no abbreviations.
<b>Item 14b</b>	Select the following: <ul style="list-style-type: none"> <li>• '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.'</li> <li>• The applicable limitation on benefit (LOB) provision satisfied by the SMSF.</li> </ul>

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

**14** I certify that (check all that apply):

**a**  The beneficial owner is a resident of AUSTRALIA within the meaning of the income tax treaty between the United States and that country.

**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):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input checked="" type="checkbox"/> Other (specify Article and paragraph): <u>Article 16 (2)(g) – ownership/base erosion test</u>

**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 meets qualified resident status (see instructions).

**15** **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 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_  
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part XII: Nonreporting IGA FFI**

<b>Item 26</b>	Select 'I certify that the entity identified in Part I'. Enter 'Australia' after 'Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and...' Enter 'Exempt Beneficial Owner – Australian Retirement Fund' in 'Is treated as a ... under the provisions of the applicable IGA.'
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**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);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor \_\_\_\_\_.

The trustee is:  U.S.  Foreign





## Contact us

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