



W-8BEN Form Filling Instructions and Notes

Notices for Clients to complete the W-8BEN Form :

- The U.S. Internal Revenue Service (IRS) requires that non-U.S. individual Clients who need to pay taxes to the U.S. government file a W-8BEN Form.
- Purposes for submission of W-8BEN Form :
 - Prove that the Client is not a U.S. Citizen or Person
 - Confirm that the Client is a beneficial owner of dividend income
 - Capital gains derived from the sale and purchase of Securities, Bond and/or Fund by non-U.S. Citizens or Persons are exempt from any U.S. Tax, but dividends earned are subject to a 30% Withholding Tax
 - Applicable to residents of jurisdictions that have a tax treaty with the U.S. who request a reduction or exemption from Withholding Taxes :
- Who needs to file a W-8BEN Form :
 - Capital gains derived from the sale and purchase of Securities, Bond and/or Fund by non-U.S. Citizens or Persons are exempt from any U.S. Tax, but dividends earned are subject to a 30% Withholding Tax
- "Tax Treaty Benefit" means a tax deduction and exemption jurisdiction in which the Client resides in a jurisdiction of the U.S. If the Client is eligible for the tax treaty benefits, please complete the "Part II" section of W-8BEN Form. Please fill in the name of the Client's jurisdiction of residence (Please use full writing) in Paragraph 9 to apply for the "Tax Treaty Benefit", which must be the same as the jurisdiction in paragraph 3.
- Clients should seek their own professional advice on taxation, including but not limited to tax liabilities such as estate tax and ruin Withholding Tax that may be involved in making overseas investments.
- Clients may submit the completed W-8BEN Form through any of the following channels :
 - Mail back to Unit 2101, 21/F., Infinitus Plaza, 199 Des Voeux Road Central, Sheung Wan, Hong Kong, Attention to : QMIS Asset Management Limited "Customer Service"; or
 - Email to cs@qmis.com.hk ; or
 - Facsimile to (852) 3971 6989
- If Clients need more information about completing W-8BEN Form, please visit the U.S. Internal Revenue Service (IRS) website www.irs.gov directly.



華亞資產管理有限公司

QMS Asset Management Limited

The following example is for reference only. If there is any problem with completing W-8BEN Form, please consult the tax interest of the independent person as necessary

This form is for non-U.S. Citizens of foreign investors and must be completed in English

Form W-8BEN (Rev. October 2021) Department of the Treasury Internal Revenue Service	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) ► For use by individuals. Entities must use Form W-8BEN-E. ► Go to www.irs.gov/FormW8BEN for instructions and the latest information. ► Give this form to the withholding agent or payer. Do not send to the IRS.	OMB No. 1545-1621
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Do NOT use this form if:

- You are NOT an individual
- You are a U.S. citizen or other U.S. person, including a resident alien individual
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services)
- You are a beneficial owner who is receiving compensation for personal services performed in the United States
- You are a person acting as an intermediary

Instead, use Form:

- W-8BEN-E
- W-9
- W-8ECI
- 8233 or W-4
- W-8IMY

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

Part I Identification of Beneficial Owner (see instructions)	
1 Name of individual who is the beneficial owner	2 Country of citizenship
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country
4 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)	
6a Foreign tax identifying number (see instructions)	6b Check if FTIN not legally required
7 Reference number(s) (see instructions)	8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)	
9 I certify that the beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.	
10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph of the treaty identified on line 9 above to claim a % rate of withholding on (specify type of income):	
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding:	

Part III Certification	
Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:	
• I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;	
• The person named on line 1 of this form is not a U.S. person;	
• This form relates to:	
(a) income not effectively connected with the conduct of a trade or business in the United States;	
(b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;	
(c) the partner's share of a partnership's effectively connected taxable income; or	
(d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);	
• The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and	
• For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.	
Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.	
I certify that I have the capacity to sign for the person identified on line 1 of this form.	
Sign Here	
Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)
Print name of signer	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 10-2021)

Please fill in the following sections in English

- 1 Name of Individual
(Must be identical to an ID card or passport)
- 2 Country of Citizenship
- 3 Permanent Residential Address (Must be the same as the proof of address)
- 4 Mailing Address
(If different from permanent residential address)
- 5 U.S Taxpayer Identification Number
(If not, no need to fill in)
- 6 Date of Birth
- 7 If the country of residence is entitled to tax deductions, please fill in the name of the jurisdiction in which you reside (must be the same as the paragraph 3)
- 8 Signature
- 9 Date (mm/dd/yyyy)
- 10 Fill in the Client's Full Name in Block Letters (Must be exactly the same as the 1st Item)

ADDRESS : Unit 2101, 21/F, Infinitus Plaza, 199 Des Voeux Road Central, Sheung Wan, Hong Kong

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