

## COMPLETING THE W-8IMY FORM

This guide provides basic guidance in completing the W-8IMY Form for the declaration of foreign tax obligations.

### Who needs to complete this form?

- This form should be only to be completed by non-US entities and intermediaries, not individuals.
- This form is only for entities where income flows through the entity and is distributed to the beneficiaries/shareholders.
- Types of entities required to complete the W8IMY:
  - Registered Companies (local and offshore)
  - Trusts (local and offshore)
  - Close Corporations
  - Registered Partnerships

### Key notes

- For companies, please provide the following documents along with the completed W-8IMY Form:
  - Download and correctly complete the **W8-BEN Form** (or the **W9 Form** for the beneficial owners of 25% or more of the company)
  - Certified copy of certificate of incorporation
  - Document which evidences address of the company
  - Certified copy of utility bill
  - Certified copy of ID for each beneficial owner with a shareholding of 25% or more in the company
  - **Withholding statement**
- For trusts, please provide the following documents along with the completed W-8IMY Form:
  - Download and correctly complete the **W8-BEN Form** (or the **W9 Form** (dependent on nationality) for ALL named beneficiaries)
  - Certified copy of ID/Passport/Driver's license of each trustee and named beneficiary
  - Certified copy of trust deed and founding document
  - Document which evidences the address of the trust
  - Certified copy of utility bill of each trustee and named beneficiary
  - **Withholding statement**
- For close corporations, please provide the following documents along with the completed W-8IMY Form:
  - Download and correctly complete the **W8-BEN Form** for each member
  - Certified copy of ID (SA citizens)/Passport (foreign non-US nationals) for each member
  - Certified copy of utility bill (showing physical address) of close corporation
  - Certified copy of registration of close corporation (CK1)
  - Certified copy of utility bill for each member
  - **Withholding statement**
- Please do not use any abbreviations when completing this form.
- Please do not make any alterations when completing this form.
- Do not cross out any fields or mark as N/A.
- Please take note of the format in which dates are required (MM-DD-YYYY).
- The US government will need you to complete this process every three years.
- If any information is missing or completed incorrectly, your form will be invalid and no documents will be registered against your account.
- Forms must be re-completed whenever there is a material change in facts.
- You will only benefit from lower dividend tax once the QI status of our offshore intermediary is approved by the US government and your W-9 form is received.
- From January 2015 all new clients have to complete the relevant forms as part of their account activation process.
- No account will be opened without the necessary documents.

## How to complete the form

### Part I\*

Please ensure you complete the following sections accurately:

1. Complete full name of entity/organization acting as intermediary as per supporting documents
2. Country where entity is registered / incorporated as per supporting documents.
3. Enter the name of the disregarded entity, if applicable.
4. Select applicable tick box related to the identity of the entity. Remember to complete the relevant part (from Part III to Part VIII) related to the selection. For more information read the instructions attached to the form on the IRS website.
5. This is to select which Chapter 4/FATCA status the entity is. Remember to complete the relevant part (from Part IX to Part XXVIII) related to the selection.
6. Full permanent address exactly as it appears on the utility bill
7. To only be completed if mailing address is different from no.6
8. Enter the applicable US taxpayer identification number and indicate what type of employer identification number (EIN) is applicable, i.e. a qualified intermediary (QI-EIN), a withholding foreign partnership (WP-EIN), a withholding foreign trust (WT-EIN).
9. Enter your global intermediary identification number (GIIN), if applicable.
10. Enter reference details, if applicable.

<b>Part I Identification of Entity</b>	
<b>1</b> 1 Name of organization that is acting as intermediary	<b>2</b> 2 Country of incorporation or organization
<b>3</b> 3 Name of disregarded entity (if applicable), see instructions	
<b>4</b> 4 Chapter 3 Status (entity type) (Must check one box only.):	
<input type="checkbox"/> QI (including a QDD). Complete Part III. <input type="checkbox"/> Nonqualified intermediary. Complete Part IV. <input type="checkbox"/> Territory financial institution. Complete Part V. <input type="checkbox"/> U.S. branch. Complete Part VI. <input type="checkbox"/> Withholding foreign partnership. Complete Part VII.	<input type="checkbox"/> Withholding foreign trust. Complete Part VII. <input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII. <input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII. <input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.
<b>5</b> 5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) (Must check one box only.):	
<input type="checkbox"/> Nonparticipating foreign financial institution (FFI) (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). Complete Part IX (if applicable). <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XIX). <input type="checkbox"/> Territory financial institution. Complete Part V. <input type="checkbox"/> Sponsored FFI (other than a certified deemed-compliant sponsored, closely held investment vehicle). Complete Part X. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part XII. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part XIII. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part XIV. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part XV.	<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part XVI. <input type="checkbox"/> Owner-documented FFI. Complete Part XI. <input type="checkbox"/> Restricted distributor. Complete Part XVII. <input type="checkbox"/> Foreign central bank of issue. Complete Part XVIII. <input type="checkbox"/> Nonreporting IGA FFI. Complete Part XIX. <input type="checkbox"/> Exempt retirement plans. Complete Part XX. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XXI. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XXII. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XXIII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIV. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXV. <input type="checkbox"/> Active NFFE. Complete Part XXVI. <input type="checkbox"/> Passive NFFE. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
<b>6</b> 6 Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).	
City or town, state or province. Include postal code where appropriate.	Country
<b>7</b> 7 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
<b>8</b> 8 U.S. taxpayer identification number, if required ▶	
<input type="checkbox"/> QI-EIN <input type="checkbox"/> WP-EIN <input type="checkbox"/> WT-EIN <input type="checkbox"/> EIN	
<b>9</b> 9 GIIN (if applicable)	
<b>10</b> 10 Reference number(s) (see instructions)	

**Part II**

- 11. The Chapter 4 status is to identify the applicable FATCA status of the entity entered in section 3 of Part I.
- 12. Permanent residential address (as it reflects on the proof of address submitted with your application).
- 13. Enter your global intermediary identification number (GIIN) of the disregarded entity, if applicable.

<b>Part II Disregarded Entity or Branch Receiving Payment.</b> (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. Do not complete Part II for QDD branches. See instructions.)			
<b>11</b>	Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment. <input type="checkbox"/> Branch treated as nonparticipating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> U.S. Branch. <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 2 FFI.		
<b>12</b>	Address of branch (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).  <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 60%;">City or town, state or province. Include postal code where appropriate.</td> <td style="border: none; width: 40%;">Country</td> </tr> </table>	City or town, state or province. Include postal code where appropriate.	Country
City or town, state or province. Include postal code where appropriate.	Country		
<b>13</b>	GIIN (if any) ▶		

**NOTE:** You will determine which parts you complete from Part III to Part VIII depending on what was selected in Part I, section 4. You will then determine which parts you complete from Part IX to Part XXVIII depending on what was selected in Part I, section 5.

**Part XXIX**

Sign the form, fill in your full name and date using the following date format: MM-DD-YYYY.

<b>Part XXIX Certification</b>		
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. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income for which I am providing this form or any withholding agent that can disburse or make payments of the amounts for which I am providing this form.		
I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.		
<b>Sign Here</b> ▶	_____ Signature of authorized official	_____ Print Name
		_____ Date (MM-DD-YYYY)

For more detailed information from the IRS in this regard, [click on the link at the top of the form.](#)

Form <b>W-8IMY</b> (Rev. June 2017)  Department of the Treasury Internal Revenue Service	<b>Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting</b> ▶ Section references are to the Internal Revenue Code. ▶ Go to <a href="http://www.irs.gov/FormW8IMY">www.irs.gov/FormW8IMY</a> 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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