**Documentation to establish tax status under Foreign Account Tax Compliance Act (FATCA)**

The Foreign Account Tax Compliance Act (FATCA) is legislation introduced by the United States Government designed to encourage enhanced tax compliance. HSBC is committed to becoming fully FATCA compliant in all countries where we operate.

For the legal entity for which you are doing business with HSBC, please complete and return a U.S. tax form (current W-8 or W-9) indicating your tax status. If required, please provide supporting documentation applicable to your specific circumstances.

Please consult your tax advisor if you are unsure of which form(s) are applicable to you. If your circumstances change such that the tax form you provide is no longer correct or valid, or does not apply, you must notify us as soon as possible.

Blank W-8 and W-9 forms may be found:

U.S. IRS Tax Form W-9: <http://www.irs.gov/pub/irs-pdf/fw9.pdf>

U.S. IRS Tax Form W-8BEN-E: <http://www.irs.gov/pub/irs-pdf/fw8bene.pdf>

U.S. IRS Tax Form W-8IMY: <http://www.irs.gov/pub/irs-pdf/fw8imy.pdf>

U.S. IRS Tax Form W-8EXP: <http://www.irs.gov/pub/irs-pdf/fw8exp.pdf>

Instructions on completing the forms can be found at:

<http://www.irs.gov/instructions/>

If you meet the definition of Non Financial Foreign Entity under FATCA, you may instead complete and return the below Active NFFE Declaration form. As defined by the IRS, an Active NFFE, broadly, refers to a non-US entity that operates an active trade or business other than that of a financial institution. Please refer to the Active NFFE Declaration Notes for further information.



Please visit the FATCA section of our Financial Regulation website (<http://www.hsbcnet.com/fatca>) for further information.