

Capita Share Plan Services

Form W-8BEN is used by the US Department of Treasury Internal Revenue Service. If you fill in and send back this form, it will ensure that any tax deducted in the US as a result of your shares receiving a dividend will be at the lower rate allowable by any double taxation treaty that exists between the US and your country of tax residence.

The form is valid for a minimum of three years, but if you change your name or move to another country during that time, you must fill in a new one to continue to benefit from the lower rate of tax.

Form W-8BEN and guidance notes for completion

Capita Share Plan Services will send you a new form when it is time to renew it.

Are you a US Taxpayer?

If so, please see the guidance under the heading 'US Taxpayers'.

Do NOT use this form to tell us of a change of name or address. Instead, enclose a separate signed note advising of the new and old details and which company's shares you hold.

U.S. Withholding

Tax Form

W-8BEN Pack

Guidance notes for completing the form W-8BEN

You should complete this form if you meet the following criteria:-

- you are neither a US citizen nor have a US Taxpayer Identification Number ("TIN")
- you are the beneficial owner of the shares on which the dividends may be paid

one

Part 1

- Section 1:** Complete your full name here. _____
- Section 2:** Write N/A here. _____
- Section 3:** Tick the box named "Individual". _____
- Section 4:** Complete your full permanent address ensuring that you complete the "Country" box as well. You are not permitted to use the address of a financial institution, a PO Box or an address which you use solely for mailing purposes. _____
- Section 5:** Only to be completed if different from the permanent address you have given in Section 4.
- Section 6:** Leave blank. Note: if you are resident in the US for tax purposes see the guidance notes elsewhere on this document.
- Section 7:** Complete your National Insurance Number _____
- Section 8:** Write N/A here. _____

two

Part 2

- Section 9a:** Tick the box and enter the name of the country where you are resident for tax purposes (for example United Kingdom – **Do not abbreviate**) _____

three

Part 3

Ignore this section

four

Part 4

Please ensure you read the statements under "Certification" then sign and date the form. _____
Please use a full date format rather than numbers.
For example, 31 August 2008. _____

If you are a third party completing this form and signing on behalf of someone else then you must provide suitable documentary evidence i.e Power of Attorney.

The completed form should be returned to Capita Share Plan Services in the pre-paid envelope provided.



Form **W-8BEN**
(Rev. February 2006)
Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. 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-8ECI**
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) **W-8ECI or W-8IMY**
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) **W-8ECI or W-8EXP**

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary **W-8IMY**
- Note:** See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner
William Harry Jones

2 Country of incorporation or organization
N/A

3 Type of beneficial owner: Individual Corporation Disregarded entity Partnership Simple trust
 Grantor trust Complex trust Estate Government International organization
 Central bank of issue Tax-exempt organization Private foundation

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**
50 Acacia Avenue
City or town, state or province. Include postal code where appropriate. *New Town, Surrey NT1 1HS* Country (do not abbreviate) *United Kingdom*

5 Mailing address (if different from above)
City or town, state or province. Include postal code where appropriate. Country (do not abbreviate)

6 U.S. taxpayer identification number, if required (see instructions) SSN or ITIN EIN

7 Foreign tax identifying number, if any (optional)
AB123456B

8 Reference number(s) (see instructions)
N/A

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply): *United Kingdom*

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

b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

c The beneficial owner is not an individual, 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 (see instructions).

d The beneficial owner is not an individual, is claiming treaty benefits for 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).

e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 **Special rates and conditions** (if applicable – see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a _____% rate of withholding on (specify type of income): _____
Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV 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 beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
 - The beneficial owner is not a U.S. person,
 - 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**
 - 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.

Sign Here *WH Jones Signature* *31 August 2008*
Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (Day-Month-Year) Capacity in which acting

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25047Z

Form **W-8BEN** (Rev. 2-2006)

Need to know more?

If you need further assistance in completing the form W-8BEN please contact the administrators using the details below:

UK Direct Line: 0871 664 0330
(calls charged at 10p per minute plus standard network costs)

Overseas Direct Line: +44 (0)208 639 3338

Capita Share Plan Services
The Registry
34 Beckenham Road
Beckenham
Kent
BR3 4TU

e-mail: emailquery@capita.co.uk

US Taxpayers

If you are resident in the US for tax purposes you should have been issued with a US Social Security Number, in the style:

1 2 3 – 4 5 – 6 7 8 9

If so please contact Capita Share Plan Services to obtain a Form W9 (Request for Taxpayer Identification Number and Certification) instead of completing a W-8BEN.

You may need to seek guidance from your independent tax adviser before completion.