



YOKOHAMA-CITY
KANAGAWA

JAPAN

13 July 2015

Dear Customer

Investment Services - Compliance with US tax regulations and reporting requirements : Form Submission

Thank you for choosing HSBC investment services (account 502-511959-380).

Under US income tax regulations, persons investing in US debt or equity securities are required to declare their tax status. **Customers who are not US persons** as defined in US Internal Revenue Service (IRS) tax rules, can certify their foreign status on one of the four versions of IRS Form W-8, while **customers who are US persons**, are required to provide their taxpayer identification numbers on Form W-9.

Our records show that you completed and returned Form W-8BEN to us in 2012 to satisfy the above US tax reporting requirements. In general, Form W-8BEN is valid only for a period starting from the date you sign the form to the last day of the third succeeding calendar year unless there is a change of circumstances, in which case you should submit a new W form within 30 days of the change. The old form is thus due to expire soon at the end of this year, and you are required to provide a new form to declare your tax status. If we do not receive your new valid form by 31 December 2015, we will be required to withhold the maximum level of US tax from certain types of US source income paid to your account. You also cannot purchase US debt or equity securities any more.

If your information and tax status remain unchanged, we appreciate your cooperation in complying with the renewal requirements by completing and returning the enclosed Form W-8BEN[^] (account number is preprinted on the upper left hand corner of the form) to us by using the self-addressed return envelope, or submitting them to any HSBC branch in Hong Kong, on or before 21 August 2015 so as to declare your tax status. Guidance for completion of Form W-8BEN is also enclosed for your reference. Additional up-to-date blank copies of Form W-8BEN[^] can be obtained from the IRS website www.irs.gov/Forms-&Pubs.

It is your sole responsibility to complete and file Form W-8BEN and to ensure that all information provided therein is accurate and complete. If your circumstances have changed or you believe that it is no longer appropriate to use a Form W-8BEN to declare your tax status, please visit the IRS website www.irs.gov/Forms-&Pubs to obtain other appropriate IRS Form(s) (i.e. W-9 or other W-8 Forms) and submit the relevant completed form(s)[^] to us. This website also provides further information on Foreign Account Tax Compliance Act (FATCA) along with the instructions to complete the forms (please ensure that you select the correct form as some of the forms have very similar titles). For any detailed query on the legislation, and what it may mean for you, please consult your Tax or Legal Adviser.

If you have any inquiry, please call us on **(852) 2233 3322*** for HSBC Premier customers, **(852) 2748 8333*** for HSBC Advance customers, or **(852) 2233 3000*** for other Personal Banking customers.

We look forward to hearing from you shortly.

Yours faithfully

The Hongkong and Shanghai Banking Corporation Limited
(This is a computer print-out and signature is not required.)

[^] Important : Please ensure your account number is preprinted/written on the upper left hand corner of the form for account identification. Otherwise, we cannot process your form.

* HSBC Premier Hotline service hours: 24 Hours
HSBC Advance Hotline service hours: 24 Hours
HSBC Personal Banking Hotline service hours: 9am to 5.30pm Monday to Saturday

If there is any discrepancy or inconsistency between the English and Chinese versions of this document, the English version shall prevail.