

Dear Applicant

US Tax Reporting (Documents Required) - Individual

Please be informed that due to US tax reporting requirements for the trading or holding of US securities, DBS Vickers Securities (Singapore) Pte Ltd, as a Qualified Intermediary for US tax purposes, is required to collect documentation from our account holders. Valid tax documentation is also required to allow you to claim benefits or reduced or exempt US withholding tax under certain circumstances.

To assist you in determining which IRS tax form(s) to complete, we have prepared a brief non-exhaustive description of each form (W-8BEN, W-8ECI and W-9) below.

- Form W-8BEN** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
If you are a non-US person and you are claiming that you are the beneficial owner of the income paid to you in connection with the account(s) for which the Form W-8BEN is being provided, please complete this form.
Form W-8BEN is valid for three calendar years following the year it is signed, unless a change in circumstances makes any information on the form incorrect.
- Form W-8ECI** Certificate of Foreign Person's Claim That Income Is Effectively Connected with the Conduct of a Trade or Business in the United States.
If you are a non-US person and beneficial owner of US source income that is effectively connected with the conduct of a trade or business within the US, please complete Form W-8ECI and specify the type(s) of income for which exemption is claimed.
The Form W-8ECI is valid for three calendar years following the year it is signed, unless a change in circumstances makes any information on the form incorrect.
- Form W-9** Request for Taxpayer Identification Number and Certification
If you are a US person or entity, please use Form W-9 to provide your taxpayer identification number (TIN), certify that you are not subject to backup withholding, or claim exemption from backup withholding if you are an exempt payee.
Form W-9 is valid indefinitely.

For your convenience, we have enclosed the Form W-8BEN on the assumption that you are the ultimate beneficial owner(s) of the individual/joint trading account opened/maintained with DBS Vickers. You should assess and determine whether the Form W-8BEN is appropriate for your status/completion and inform us accordingly. Since the US tax rules and the documentation requirements may be complex, please obtain your own US tax advice to determine your US tax status.

Please refer to IRS website at www.irs.gov for the series of Forms W-8, if the attached Form W-8BEN is not appropriate for your status/completion. Alternatively, please contact our Customer Service Line at 6327 2288 for the appropriate Form W-8 to be sent to you.

Yours sincerely,

DBS Vickers Securities