



INSTRUCTIONS

For your easy reference, we have attached the forms that you need to complete. Please submit the duly completed and signed forms to the Unit Registrar using the enclosed local postage-paid envelope.

1) Fill out forms

For non-U.S. person:

- a) Applicable Form W-8
- b) Currency Election Form
- c) U.S. Tax Compliance Certificate

For U.S. person:

- a) Form W-9 may be downloaded from: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>
- b) Currency Election Form

2) Return forms

Mail back duly completed and signed forms to the Unit Registrar using the enclosed local postage-paid envelope provided.

For non-U.S. person:

- a) Applicable Form W-8
- b) Currency Election Form
- c) U.S. Tax Compliance Certificate

For U.S. person:

- a) Form W-9
- b) Currency Election Form

OVERVIEW OF FORM W-8BEN, FORM W-8BEN-E, & FORM W-9

Form W-8BEN

- Provided by individuals who are not citizens or resident aliens of the United States. This would include the majority of individual unitholders in Singapore, who are not conducting any trade or business in the U.S., and classified as non-U.S. persons
- Certifies that the non-U.S. individual is the beneficial owner of the account
- Generally, remains in effect for a period starting on the date the Form W-8BEN is signed and ending on the last day of the third succeeding calendar year. For example, a Form W-8BEN signed on 31 March 2020 remains valid through 31 December 2023
- Unitholders must provide updates of any change to their status for FATCA purposes including information relating to their name, address, citizenship, personal identification number or tax identification number, tax residences and tax status
- Further details on how to complete a Form W-8BEN are available on the U.S. Internal Revenue Service website at <http://www.irs.gov>

Form W-8BEN-E

- Provided by non-U.S. entities
- Certifies that the non-U.S. entity is the beneficial owner of the account
- Generally, remains in effect for a period starting on the date the Form W-8BEN is signed and ending on the last day of the third succeeding calendar year. For example, a Form W-8BEN signed on 31 March 2020 remains valid through 31 December 2023
- Unitholders must provide updates of any change to their status for FATCA purposes including information relating to their name, address, citizenship, personal identification number or tax identification number, tax residences and tax status
- Further details on how to complete a Form W-8BEN-E are available on the U.S. Internal Revenue Service website at <http://www.irs.gov>

Form W-9

- Provided by U.S. persons, including individuals who are citizens or resident aliens of the United States and entities created or organized under the laws of the United States
- U.S. persons to provide Social Security Number (“SSN”), Employer Identification Number (“EIN”) or Individual Taxpayer Identification Number (“ITIN”) for reporting purposes
- Does not expire unless U.S. person has a change in circumstances
- Further details on how to complete a Form W-9 are available on the U.S. Internal Revenue Service website at <http://www.irs.gov>