



Acknowledgment of W8 BEN- Certificate of Foreign Status of Beneficial
Owner for United States Tax Withholding and Reporting (Individuals)
(For Real Stocks Trading)

Version 1 September 2025



Guidance

By acknowledging the W8-BEN Form, you, as beneficial owner, authorize the Company to process your data declared during your account registration, as mentioned in the W8-BEN Form and furthermore to withhold relevant TAX deductions from your trading account. Your data includes your country of residence within the meaning of the income tax treaty between the United States and that country (if applicable).

For more information about the use of the [Official Form W-8 BEN](#) please visit the official page of the [US Internal Revenue Service](#)



1. Do NOT acknowledge this form if:

- You are NOT an individual
- You are a U.S. citizen or other U.S. person, including a resident alien individual
- You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services)
- You are a beneficial owner who is receiving compensation for personal services performed in the United States
- You are a person acting as an intermediary

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

2. I certify that:

- I, the beneficial owner, am a resident of the country declared during my account registration with the Company, within the meaning of the income tax treaty between the United States and that country (if applicable).
- To comply with the policy of the US tax authorities and deduct the correct tax rate from US dividends.

You can find the list of Tax Rates here:

<https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>

If your country is not on this list, a tax rate of 30% will be withheld from your account.

If your country of residence or Tax Country has changed, please inform the company accordingly by sending an email to support@naga.com



3. 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 individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form
- Relates or am using this form to document myself for chapter 4 purposes;
- The person named on line 1 of this form is not a U.S. person;
- This form relates to:
 - income not effectively connected with the conduct of a trade or business in the United States;
 - income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 - the partner's share of a partnership's effectively connected taxable income; or
 - the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f);
- The person named in this form is a resident of the treaty country listed above (if any) within the meaning of the income tax treaty between the United States and that country; 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.

I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.