

## Entity - Self-Certification Form (FATCA and CRS)

### 實體客戶 - 自我證明表格 (FATCA 及 CRS)

**Please read these instructions before completing the form.** 填寫自我證明表格前，請先參閱下列指引。

The Chinese translation of this form is for reference only. In the case of any inconsistency between the English version and the Chinese translation of this form, the English version of this form shall apply and prevail. 此表格的中文譯本此供參考用途。此表格的英文本與中文譯本如有歧義，概以英文本為準。

Regulations based on Foreign Account Tax Compliance Act ("FATCA") and Organisation for Economic Co-operation and Development ("OECD") Common Reporting Standard ("CRS") require financial institutions to collect and report certain required information based on an entity account holder's tax residency status. 根據外國帳戶稅務合規法案（「FATCA」）及經濟合作與發展組織（OECD/「經合組織」）共同申報準則（Common Reporting Standard/「CRS」）的法規，金融機構須按照實體帳戶持有人的稅務居民身份收集及匯報若干所需資料。

Each jurisdiction has its own rules for defining tax residence. In general, for entities, tax residence is defined as the jurisdiction where the entity has its place of management. Special circumstances may cause the entity to be resident elsewhere or resident in more than one jurisdiction at the same time (multiple tax residency). For more information on tax residence, please consult your tax adviser or the information at the following link for FATCA and CRS at <https://www.irs.gov/> and <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/> respectively.

每個司法管轄區均按其本身的規則釐定稅務居民身分的定義。一般來說，實體的稅務居民身分是其管理工作地點。若干特別情況可能會導致實體成為其他地方的居民，或同時成為超過一個國家的居民（多重稅務居民身分）。有關稅務居民身分的詳情，請諮詢您的稅務顧問，或分別瀏覽下列有關 FATCA 及 CRS 網頁的資料：<https://www.irs.gov/> 及 <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

If the tax residence of the account holder is located outside of the country in which this account is maintained, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authority in the country where the financial institution is located and/or US Internal Revenue Service. 若帳戶持有人的稅務居民身分位處的国家與開設本帳戶的国家不同，我們在法律上可能有責任把此自我證明表格內的資料及與您的財務帳戶有關的其他財務資料，轉交金融機構所屬國家的稅務機關及/或美國國家稅務局。

This form will generally remain valid unless there is a change in circumstances relating to the account holder's tax residency status, (e.g. a change in the ownership structure of the entity adding controlling person) or other mandatory fields included on this form. You must notify us within 30 days if there is a change in circumstance that affects the tax residency status of the entity or makes any of the information provided in this form incorrect or incomplete and provide an updated self-certification form. 一般來說，此自我證明表格將一直有效，直至出現與您的稅務居民身份有關的情況變動或此證明表格中其他必要內容變動為止（例如，由於控權人士的增加，實體的擁有權結構發生變化）。若出現任何影響實體的稅務居民身份或任何可導致自我證明表格所提供的資料失實或不完整的情況變動，您必須於 30 日內通知我們，並提交最新的自我證明表格。

This form is intended to request information only where such request is not prohibited by applicable local law or regulations. 此自我證明表格僅擬作要求提供資料之用，而有關要求不受適用的當地法律或法規所禁止。

**Please complete this form where you need to self-certify on behalf of an entity account holder.** If you are an individual account holder or sole proprietor, do not complete this form. Instead please complete an "Individual/Controlling Person - Self Certification Form (FATCA and CRS)". 如需要為實

體帳戶持有人作自我證明, 請填妥此表格。若您為個人帳戶持有者或獨資經營者, 請不要填寫此表格, 請填妥“個人／控權人士 - 自我證明表格 (FATCA 及 CRS)”。

**Where the account holder is a passive non-financial foreign entity (“NFFE”) under FATCA, or passive non-financial entity (“NFE”) / an investment entity located in a non-participating jurisdiction managed by another financial institution under CRS:**

如在 FATCA 下, 帳戶持有人是一個被動非金融外國實體, 或是 CRS 下的被動非財務實體或位處非參與司法管轄區並由另一財務機構管理的投資實體:

Please provide information on the natural person(s) who exercise control over the account holder (such individuals referred to as “Controlling Person(s)”) by completing an “Individual/Controlling Person - Self Certification Form (FATCA and CRS)” for each Controlling Person. This information should be provided in respect of any account holder which is a passive NFFE under FATCA, or passive NFE / investment entities located in a non-participating jurisdiction and managed by another financial institution under CRS.

對於每名控權人, 請於「個人/控權人 - 自我證明表格(FATCA 與 CRS)」提供對帳戶持有人具有控制權之自然人資訊(此類個人被簡稱為「控權人」)。針對每個 FATCA 下被動非金融外國實體或 CRS 下的被動非財務實體或位處非參與司法管轄區並由另一財務機構管理的投資實體的帳戶持有人, 此信息都應提供。

**If you are completing the form on the account holder’s behalf**

You should indicate the capacity in which you have signed in Section 4. For example, you may be completing the form under a signatory authority or power of attorney.

若您是代理帳戶持有人填寫此表, 您需要在此表格第四部分聲明您的身份。舉例說, 您可能以被授權的身份填寫此表格。

**As a financial institution, we are not allowed to give tax or legal advice.** If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or domestic tax authority.

作為一家金融機構, 我們不得提供稅務或法律意見。如對此自我證明表格、指引或釐定您的稅務民身份有任何疑問, 請與您的稅務顧問或當地稅務機關聯絡。

## Section 1: Account Holder Identification

### 第 1 部分：帳戶持有人身份

#### Account holder details 帳戶持有人信息：

[Name – the “Entity” 名稱 – 實體]

[Country of incorporation or organisation 實體成立為法團或設立所在的國家]

#### Registered/Permanent address 註冊/永久地址：

[Room/Flat/Floor/Block/Name of Building/Estate (if applicable) 室/單位/樓/座/大廈/屋苑名稱（如適用）]

[Street Number/Street Name 街道號碼/街道名稱]

[City, Town 城市/城鎮]

[State or Province 州/省/郡]

[Postal/ZIP Code 郵編/郵區編號]

[Country 國家]

#### Mailing address (if different from above) 郵寄地址（如與上述不同）：

[Room/Flat/Floor/Block/Name of Building/Estate (if applicable) 室/單位/樓/座/大廈/地產（如適用）]

[Street Number/Street Name 街道號碼/街道名稱]

[City, Town 城市/城鎮]

[State or Province 州/省/郡]

[Postal/ZIP Code 郵編/郵區編號]

[Country 國家]

## Section 2: Tax Residence(s)

### 第 2 部分：稅務居民身分

Please indicate all jurisdictions in which the account holder is resident for tax purposes and the associated Tax Identification Numbers (TINs) for each tax residence. 請註明帳戶持有人就稅務目的而言屬居民的所有司法管轄區及各稅務居民身分的相關稅務編號。

#### A. Declaration of U.S. Tax Status 美國稅務身份聲明:

Is the account holder a Specified U.S. Person or U.S. Person 帳戶持有人是否為特定美國人士/美國人士?

|                          |                                                                                                                                                                                                               |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | a) The account holder is a <i>Specified U.S. Person</i> and the account holder's U.S. Federal Taxpayer Identification Number ("TIN") is as follows<br>此帳戶持有人是特定美國人，其美國聯邦稅務編號為：<br>U.S. TIN/美國聯邦稅務編號：<br>_____ |
| <input type="checkbox"/> | b) The account holder is a U.S. Person but <b>not</b> a <i>Specified U.S. Person</i><br>此帳戶持有人是美國人，但不是特定美國人                                                                                                   |
| <input type="checkbox"/> | c) The account holder is <b>neither</b> a U.S. Person nor a <i>Specified U.S. Person</i><br>此帳戶持有人既不是美國人，也不是特定美國人                                                                                             |

#### B. Declaration of Tax Residence (other than U.S.) 稅務居民身分聲明（非美國）：

Please indicate **ALL** (not restricted to five) the account holder's jurisdiction of tax residence and associated TIN. 請註明所有（不限於以下五個）帳戶持有人的稅務居民身分及其相關的稅務編號。

**NOTE:** If the account holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please provide the place of effective management or country in which its principal office is located.

注：. 若帳戶持有人並非任何稅務管轄區的稅務居民（例如，由於財務透明的原因），請提供該機構有效管理所在地或總部所在國家。

If a TIN is unavailable, provide the appropriate reason A, B or C 如果無法提供稅務編號，請提供合理原因 A, B 或 C::

**Reason A –** The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.

原因 A – 帳戶持有人稅務居民身分的司法管轄區並沒有向其居民發出稅務編號

**Reason B –** The account holder is unable to obtain a TIN. Explain why the account holder is unable to obtain a TIN if you have selected this reason.

原因 B – 帳戶持有人無法獲得稅務編號。若閣下選擇此選項，請列明原因。

**Reason C –** TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

原因 C – 不需要稅務編號。此選項只適用於稅務居民身分的司法管轄區不要求其居民披露稅務編號。

| Country/Jurisdiction of Tax Residence<br>稅務居民身分的國家或司法管轄區 | TIN / If the TIN is not available, please specify the reason. Elaborate if reason B is selected. 稅務編號/ 如無法提供, 請解釋原因。若選 B 請詳細說明。 |
|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| 1.                                                       |                                                                                                                                 |
| 2.                                                       |                                                                                                                                 |
| 3.                                                       |                                                                                                                                 |
| 4.                                                       |                                                                                                                                 |
| 5.                                                       |                                                                                                                                 |

### Section 3: Account holder's classification under applicable tax regulations

第 3 部分: 帳戶持有人根據適用稅務法例的分類

If your sole tax residency is U.S., please omit this section and proceed to Section 3.B.

若您稅務居民身分僅限美國, 請忽略此部分, 直接跳至 3B 部分。

#### A. FATCA Classification

FATCA 類型

Please tick one of the below categories as appropriate 請劃選以下適用的類型:

|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | a) Reporting FI in an IGA jurisdiction ( <b>please provide GIIN below</b> ) 於IGA管轄區下之應申報金融機構 (請提供全球中介機構識別號碼)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <input type="checkbox"/> | b) Participating Foreign Financial Institution in a non-IGA jurisdiction ( <b>please provide GIIN below</b> ) 於非IGA管轄區下之遵循之外國金融機構請提供全球中介機構識別號碼)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <input type="checkbox"/> | c) Non-Participating Foreign Financial Institution 非參與外國金融機構                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <input type="checkbox"/> | d) Deemed-Compliant Foreign Financial Institution 視為合規的外國金融機構<br>( <b>please provide GIIN below if you are a registered-deemed compliant foreign financial institution or sponsored entity with a GIIN</b> ) 若您是註冊視同合規的外國金融機構或擁有全球中介機構識別號碼且受保護的機構, 請提供全球中介機構識別號碼<br>For Trustee documented trust or sponsored entity, please provide the name of the trustee or sponsor and associated GIIN 對於由受託人記載的信託或受保護實體, 請提供受託人或贊助人名稱及相關的全球中介機構識別號碼<br>Name of trustee(s) or sponsor(s)受託人或贊助人名稱:<br>_____<br>Global Intermediary Identification Number (GIIN) of the trustee(s) or sponsor(s)<br>受託人或贊助人的全球中介機構識別號碼:<br><div style="display: flex; justify-content: space-between;"> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> <div><input type="text"/></div> </div> |
| <input type="checkbox"/> | e) Exempt Beneficial Owner 豁免實益擁有人                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <input type="checkbox"/> | f) Active Non-Financial Foreign Entity 主動非金融外國實體                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <input type="checkbox"/> | g) Passive Non-Financial Foreign Entity 被動非金融外國實體<br><b>Please complete Individual/Controlling Person - Self Certification Form (FATCA and CRS) for each controlling person. 每名控權人士請填妥個人/控權人士自我證明表格 (FATCA及CRS)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <input type="checkbox"/> | h) Others, please specify其他請說明: _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

**Global Intermediary Identification Number (GIIN) of the account holder** 帳戶持有人的全球中介機構識別號碼:

GIIN:

**B. CRS Classification 共同申報準則類型**

Please tick one of the below categories as appropriate 請劃選以下適當選項:

|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | a) Financial Institution – other than a Professionally Managed Investment Entity (e.g. a fund), tax resident in a Non-Participating Jurisdiction under CRS 財務機構 –但不包括由另一財務機構管理並位於非參與稅務管轄區的投資實體                                                                                                                                                                                                                                                                                                                                                  |
| <input type="checkbox"/> | b) Professionally Managed Investment Entity, tax resident in a Non-Participating Jurisdiction under CRS 位於非參與稅務管轄區並由另一財務機構管理的投資實體<br><b>Please complete Individual/Controlling Person - Self Certification Form (FATCA and CRS) for each controlling person. 每名控權人士請分別填寫「個人 / 控權人士 - 自我證明表格 ( FATCA 及 CRS ) 」</b>                                                                                                                                                                                                                               |
| <input type="checkbox"/> | c) Active Non-Financial Entity - a corporation the stock of which is regularly traded on one or more established securities markets or a corporation which is a related entity of such a corporation 主動非財務實體 - 其公司股票經常性地在一個或多個具規模證券市場交易或和類似公司是關聯實體<br>Name of the established securities market on which stock is regularly traded 公司股票經常交易的具規模證券市場名稱:<br><br>If the Account Holder is a related entity of a regularly traded corporation, provide the name of the regularly traded corporation 若帳戶持有人與一個經常性交易的公司是關聯實體, 請提供該經常性交易公司的名稱:<br><br> |
| <input type="checkbox"/> | d) Active Non-Financial Entity - Governmental Entity, Central Bank or International Organization 主動非財務實體 - 政府機構, 中央銀行或國際組織                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <input type="checkbox"/> | e) Active Non-Financial Entity - others, please specify 主動非財務實體 - 其他, 請具體闡述:<br><br>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <input type="checkbox"/> | f) Passive Non-Financial Entity 被動非財務實體<br><b>Please complete Individual/Controlling Person - Self Certification Form (FATCA and CRS) for each controlling person 每名控權人士請分別填寫「個人 / 控權人士 - 自我證明表格 ( FATCA 及 CRS ) 」</b>                                                                                                                                                                                                                                                                                                                          |

**Section 4: Declarations and Undertakings****第 4 部分: 聲明及承諾**

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, true, correct and complete. 本人(身為實體的有權簽章人)聲明盡本人所知及所信, 此自我證明表格所提供的資料均為真實、準確及完整。

I/We acknowledge, understand and consent to the use that (a) the information contained in this self-certification is collected and may be kept by the financial institution for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and/or US Internal Revenue Service, and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which I/we may be tax resident pursuant to intergovernmental agreements to exchange financial account information. 本人確認、明白和同意 (a) 金融機構出於自動交換財務帳戶資料的目的可以收集和保存本自我證明表格所載的資料 (b) 該等資料和關於帳戶持有人及任何須申報帳戶的資料可能會被申報至帳戶所在地國家或司法管轄區稅收機構及/或美國國家稅務局, 並且, 根據政府間協議與帳戶持有人的居留司法管轄區的稅務當局交換信息。

I/We undertake to advise the recipient and provide an updated self-certification form within 30 days of the occurrence of any change in circumstance which affects the tax residency status of the entity identified in Section 1 or causes any of the information contained in this form to be incorrect or incomplete.

本人承諾，在任可影響本表格第 1 部分所述的實體的稅務居民身分或任何可導致此自我證明表格所載資料失實或不完整的情況變動發生後 30 日內通知收件人，以及提供最新的自我證明表格。

**Authorised Person Signature(s)\* 授權人士簽署**

\_\_\_\_\_  
[Authorised person signature #1 授權人士簽署#1  
署#2 若需要]

\_\_\_\_\_  
[Authorised person signature #2, if required 授權人士簽

\_\_\_\_\_  
[Print name #1 正楷姓名#1]

\_\_\_\_\_  
[Print name #2 正楷姓名#2]

\_\_\_\_\_  
[Date (dd/mm/yyyy) 日期 (日/月/年)]

\_\_\_\_\_  
[Date (dd/mm/yyyy) 日期 (日/月/年)]

**Note:** If you are not the account holder, please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

附註：若您並非帳戶持有人，請註明您簽署自我證明表格的身份。若您是根據授權書簽署，請同時附上經核證的授權書副本。

**Capacity in which declaration is made\*以下列身份作出聲明**

\_\_\_\_\_  
[Authorised person signature #1 授權人士簽署#1]

\_\_\_\_\_  
[Authorised person signature #2 授權人士簽署#2]

**WARNING:** It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. \$10,000). 警告：根據《稅務條例》第 80(2E)條，如任何人在作出自我證明時，在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。一經定罪，可處第 3 級（即\$10,000）罰款。