

# FATCA and CRS Self-Certification (for Entity)

## FATCA及CRS身分聲明書(法人版)

Note: Please fill in this self-certification in English.

註：請以英文填寫此份聲明書。

### Part I: Account Holder Identification

#### 第一部分：帳戶持有人基本資料

A. Legal Name of Entity/Branch 公司名稱： \_\_\_\_\_

B. Country of Incorporation or Organization 設立國家： \_\_\_\_\_

C. Current Residence Address 營業地址:

( <u>House/Apt/Suite Name, Number, Street</u>	<u>Town/City/Province/County/State</u>	<u>Country</u>	<u>Postal Code/ZIP Code</u>
( <u>室、樓層、大廈、街道、地區</u>	<u>城鎮/城市/省/州</u>	<u>國家</u>	<u>郵政編碼/郵遞區號</u>

### Part II: Tax Residence(s)

#### 第二部分：稅籍

Please indicate in the table below all the Account Holder' s jurisdiction of tax residence (including but not limited to the registered address, the place of effective management or country in which its principal office is located). 請於下方表格中註明帳戶持有人的所有稅籍 ( 包含但不限於註冊地、實際管理業務地及主要辦事處所位處的國家 ) 。

If a TIN is unavailable please provide the appropriate reason A, B or C where appropriate:

無法提供 TIN 者，請選填原因 A、B 或 C

Reason A – The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents

原因 A–我所屬的稅務管轄區並無發給稅籍編號予其稅務居民。

Reason B – The Account Holder is otherwise unable to obtain a TIN or equivalent number

(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

原因 B–帳戶持有人無法取得稅籍編號或類似編號。

(若選填此項者，請說明解釋無法取得稅籍編號之原因)

Reason C– No TIN is required.

(Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

原因 C–無需提供稅籍編號。

(僅針對所填寫之稅籍管轄區規定無需揭露稅籍編號時，才能選填此項)

Tax residence (Jurisdiction) 稅籍(管轄區)	Tax Identification Number 稅籍編號	If no TIN available, please enter Reason A, B or C, and the reason why choosing B 無法提供 TIN 者, 請選填原因 A、B 或 C, 並提供選填 B 之原因

If the Account Holder is considered a U.S. person under federal tax purposes, please provides Form W-9 for FATCA identification purposes.

立約人屬美國公司, 請提供美國 W-9 稅務表格以茲證明 FATCA 身分

### Part III: ACCOUNT HOLDER' S CLASSIFICATION

#### 第三部分：帳戶持有人身分別

The Account Holder certifies that the Status is true and accurate, by selecting one of the boxes below:

立約人聲明以下所擇一勾選之身分別項目內容均為真實且正確：

1. The Account Holder is a publicly traded non-financial entity or an affiliate\* of such. If this box is checked, please also confirm that(Choose one to fill in):

立約人屬非金融集團之上市 ( 櫃 )、興櫃公司或其關係企業\*，請填寫下列欄位之資訊(二擇一填寫)

(1) The stock of the company is regularly traded on an established securities market. The name of the exchange upon which the stock is traded is:立約人股票交易於【請填寫任一證券市場正式名稱】\_\_\_\_\_ ; or 或

(2) The Account Holder is affiliated with[entity name] 立約人之關係企業為【請填寫公司機構正式名稱】\_\_\_\_\_

whose stock is regularly traded on an established securities market. The name of the exchange upon which the stock is traded is 其公司股票交易於【請填寫任一證券市場正式名稱】\_\_\_\_\_.

\* "affiliate" means one or more chains of member corporations connected through stock ownership by a common parent entity if more than 50% of the total voting power or value of such corporation is owned directly by one or more other members of the group (including the common parent entity).

※上述「關係企業」係指一個或一串由共同母公司股權連接持股 50%以上之聯屬公司，亦包含共同母公司。

2. The Account Holder is Governmental entity, Central Bank or International Organization

立約人為各級政府、中央銀行或國際組織

3. The Account Holder is other active non-financial entity that meets any of the following (1)~(6) requirements:

立約人為其他實質營運之非金融機構法人(即符合任一下述(1)~(6)款定義)

(1) Less than 50 percent of its gross income during the preceding calendar year is passive income (i.e., rent, royalty, interest, dividend), and less than 50 percent of the weighted average percentage of assets (tested quarterly) held are assets that produce or are held for the production of passive income;

立約人前一年度的收入，少於 50% 為來自於非實質營運所產生，如租金、利息、股利、權利金等，並以『年度非實質營運所產生之收入/年度總收入』為計算衡量此一比例之公式；且立約人前一年度的資產少於 50% 為可產生租金、利息、股利、權利金等被動資產，如公司持有的股票、債券、存款等可產生非實質營運所得之資產，並以『季平均之被動資產總值/季平均之資產總值』為計算衡量此一比例之公式。

(2) Holding NFEs that are members of a nonfinancial group;

立約人屬非金融集團成員的控股非金融機構法人；

(3) Start-up NFEs ;

立約人屬新成立的非金融機構法人；

(4) NFEs that are liquidating or emerging from bankruptcy;

立約人屬清算中或破產的非金融機構法人；

(5) Treasury centers that are members of a nonfinancial group; or

立約人屬非金融集團成員的財務中心；或

(6) Non-profit NFEs.

立約人屬非營利組織。

4. The Account Holder is a financial institution and agrees to provide the GIIN, or if the Account Holder does not have a GIIN then provide Form W-8-BEN-E, W-8-IMY or W-8-EXP for FATCA identification purposes, please also confirm that:

立約人為金融機構，且願意提供 GIIN，若無 GIIN 則提供 W-8-BEN-E 或 W-8-IMY 或 W-8-EXP 等美國國稅局(IRS)W-8 系列之正式稅務文件，以茲證明 FATCA 身分，並聲明：

A. Please select one of below categories as appropriate：請勾選以下合適之類別：

Financial Institution-excluded an investment entity located in a non-participating jurisdiction and managed by another financial institution; or

金融機構 (不包含非 CRS 稅務管轄區之被專業管理投資法人)；或

Investment entity located in a non-participating jurisdiction and managed by another financial institution -Please complete 【Appendix I Controlling Person】

非 CRS 稅務管轄區之被專業管理投資法人-請填寫【附錄一：控制人資訊】

B. Please provide the GIIN here, if any 若有 GIIN 請提供於此: \_\_\_\_\_.

For Sponsored Entity, please also provide Sponsoring Entity' s information:

若為受贊助法人，請一併提供贊助法人之資訊：

Name of Sponsoring Entity 贊助法人名稱 \_\_\_\_\_

GIIN of Sponsoring Entity 贊助法人 GIIN \_\_\_\_\_

5. The Account Holder is a passive non-financial entity- Please complete 【Appendix I Controlling Person】

立約人為非實質營運之非金融機構法人-請填寫【附錄一：控制人資訊】

The Account Holder is a Direct Reporting NFFE under FATCA, and agrees to provide Form W-8-BEN-E for FATCA identification purposes.

立約人為 FATCA 定義下之逕行申報之外國非金融實體身分，且願意提供 W-8-BEN-E 以茲證明 FATCA 身分。

# Declarations and Undertakings

## 聲明及了解

I hereby declare that I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with The Shanghai Commercial & Savings Bank, Ltd. Hong Kong Branch and I consent to The Shanghai Commercial & Savings Bank, Ltd. Hong Kong Branch using and disclosing my data for compliance with the Foreign Account Tax Compliance Act (FATCA) and Personal Information Protection Act or relevant local regulations. (including but not limited to report my account(s) details as a U.S. tax person to Internal Revenue Service and other supervisory authority and produce the relevant identification document to the tax withholding agent)

立約人茲了解其填寫之資訊受上海商業儲蓄銀行香港分行與帳戶持有人所簽署之條款所規範，且同意上海商業儲蓄銀行香港分行可使用及揭露立約人的資料，以遵循美國外國帳戶稅收遵從法條款及個人資料保護法或當地相關法令之規定（包括但不限於，向美國國稅局等依法有權機關與監理機關申報立約人之美國稅務居民海外帳戶資料，及代理立約人向美國稅法扣繳義務人出示立約人 FATCA 身分別相關文件）。

I acknowledge that the information contained in this form (including \_\_\_\_\_ page(s) of Appendix I Controlling Person) and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

立約人知悉本聲明書（及控制人資訊 \_\_\_\_\_ 頁）所載的資料及任何應申報帳戶的資料可能會根據關於與帳戶所在稅務管轄區交換金融帳戶資訊之政府間協議申報予立約人所在稅務管轄區的稅務機關，並與另一個稅務管轄區或若干國家司法管轄區稅務機關交換。

I certify that I am the Account Holder (or am authorized to sign for the Account Holder) of all the account(s) to which this form relates.

立約人證明，就與本聲明書所有相關的帳戶，立約人是帳戶持有人或立約人為受帳戶持有人所授權之人。

I declare that all statements made in this declaration (including any attachment mentioned above) are, to the best of my knowledge and belief, correct and complete.

立約人聲明就立約人所知所信，本聲明書（及上述相關附件）內所填報的所有資料和聲明均屬真實、正確和完備。

I undertake to advise The Shanghai Commercial & Savings Bank, Ltd. Hong Kong Branch within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein (including any attachment mentioned above) to become incorrect or incomplete, and to provide The Shanghai Commercial & Savings Bank, Ltd. Hong Kong Branch with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

立約人承諾，如情況有所改變，以致影響本聲明書第一部分所述的帳戶持有人的稅務居民身分，或導致本聲明書（及上述相關附件）所載的資料不正確或不完整，立約人會在情況發生改變後 30 日內通知上海商業儲蓄銀行香港分行，並向上海商業儲蓄銀行香港分行提交一份已適當更新的聲明書。

To the extent that there is any inconsistency between the English version and the Chinese version of this Self-Certification, the Chinese version shall prevail.

如果本身聲明書之英文版本和中文版本有任何衝突，以中文版本為準。

To : The Shanghai Commercial & Savings Bank, Ltd. Hong Kong Branch

此致 上海商業儲蓄銀行(股)公司香港分行

Signature 簽章:

Print name 姓名:

Date 簽署日期:

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.

如簽署人並非第一部分所述之帳戶持有人，請簡述簽署人之身分。若您係以授權人身分簽署這份聲明書，請檢附該授權書之影本。

Capacity 簽署人身分:

FOR BANK USE ONLY 銀行專用

Confirmed the resonableness of self-certification by in-charge 經辦已確認客戶聲明之合理性

Note 附註:

Date 日期(yyyy 年/mm 月/dd 日):

Verified by

Customer Service Officer

Senior Customer Service Officer

Operations Manager

辨識/核實

建檔人員

覆核主管

作業主管

**【Appendix I】 Controlling Person**

**【附錄一】 控制人資訊**

Legal Name of Entity/Branch 公司名稱： \_\_\_\_\_

If you have more than one controlling person, please provide every controlling person' s information in separate form.

若您具有一個以上之控制人，請複製此表單依各控制人之資料分別填寫。

Controlling Person 控制人	<b>Controlling Person Identification 控制人基本資料</b>					
	First Name 名		Middle Name(s) 中間名		Family Name/ Surname 姓	
	Current Residence Address 居住地址					
	Date of Birth 生日 (MM-DD-YYYY)			Place of Birth (Country) 出生地(國家)		
	Tax Residence (Country) 稅籍 (國家)	Tax Identification Number(TIN) 稅籍編號	If no TIN is available then please enter Reason A, B or C, and the reason why choosing B(Please refer to the Part II) 若無稅籍編號，請選填原因 A、B 或 C，並提供選填 B 之原因(詳細說明請查閱上述第二部分)			
	Tax Residence (Country) 稅籍 (國家)	Tax Identification Number(TIN) 稅籍編號	If no TIN is available then please enter Reason A, B or C, and the reason why choosing B(Please refer to the Part II) 若無稅籍編號，請選填原因 A、B 或 C，並提供選填 B 之原因(詳細說明請查閱上述第二部分)			
	Tax Residence (Country) 稅籍 (國家)	Tax Identification Number(TIN) 稅籍編號	If no TIN is available then please enter Reason A, B or C, and the reason why choosing B(Please refer to the Part II) 若無稅籍編號，請選填原因 A、B 或 C，並提供選填 B 之原因(詳細說明請查閱上述第二部分)			
	<b>Type of Controlling Person 控制人類別</b>					
	(Please chose one of below types to indicate your position in the controlled entity mentioned in Part I based on the entity' s legal status) (請依第一部分提及之法人屬性於下方勾選您的控制人類別)					
	1. Legal Person 一般	<input type="checkbox"/> Ownership (Shareholding Ratio: _____%) 擁有控制股權的個人 (持股比例 _____%)		<input type="checkbox"/> Other Means 其他		<input type="checkbox"/> Senior Managing Official 該法人高級管理人員
2. Legal Arrangement -Trust 信託	<input type="checkbox"/> Settlor 財產授予人	<input type="checkbox"/> Trustee 受託人	<input type="checkbox"/> Protector 保護人	<input type="checkbox"/> Beneficiary 受益人	<input type="checkbox"/> Other 其他	
3. Legal Arrangement -Others 其他	<input type="checkbox"/> Settlor-Equivalent 類於財產授予人之個人	<input type="checkbox"/> Trustee-Equivalent 類於受託人之個人	<input type="checkbox"/> Protector-Equivalent 類於保護人之個人	<input type="checkbox"/> Beneficiary-Equivalent 類於受益人之個人	<input type="checkbox"/> Other-Equivalent 其他	

※For the detailed definition of “Controlling Person” aforementioned which is the same as local Anti-money laundering (AML), please refer to **【Appendix III】**

上述控制人定義與當地洗錢防制法規定一致，請參閱**【附錄三】**詳細說明

## 【Appendix II】Instruction

### 【附錄二】填表說明

Regulations based on the Foreign Account Tax Compliance Act ( "FATCA" ) and OECD Common Reporting Standard ( "CRS" ) require The Shanghai Commercial & Savings Bank, Ltd. Hong Kong Branch to collect and report certain information about an Account Holder' s tax residency. If the Account Holder' s tax residence is located outside Hong Kong we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to Hong Kong and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

根據外國帳戶稅務遵從法(「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,要求上海商業儲蓄銀行香港分行按照帳戶持有人的納稅居住地收集及匯報若干所需資料。若帳戶持有人的稅籍地位於香港之外,上海商業儲蓄銀行香港分行在法律上可能有責任把此聲明書內的資料及與帳戶持有人的金融帳戶有關的其他金融資料,轉交予香港之稅務機關,且本國稅務機關可能會將該資訊交換予與本國簽訂跨國協定之其他稅務管轄區。

You can find summaries of defined terms such as an Account Holder, and other terms, in this Appendix III. This form will remain valid unless there is a change in circumstances relating to information, such as the Account Holder' s tax status or other mandatory field information, that makes this form incorrect or incomplete. In that case you must notify us within 30 days and provide an updated self-certification. This form is intended to request information consistent with local law requirements.

相關名詞解釋請詳附錄三。此聲明書屬永久有效,直至帳戶持有人之相關資訊出現變動為止,如稅籍或其他必要資訊等。若具有任何導致此聲明書所提供的資料不實或不完整的變動,請於30日內通知我們,並提交最新的聲明書。本聲明書擬符合當地法律之要求徵提資訊。

**Please complete this form where you need to self-certify on behalf of an entity account holder.**

若您代表法人帳戶持有人聲明,請填妥此本聲明書。

If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete a "FATCA and CRS Self-Certification (for Individual)" .

若您為個人帳戶持有人、獨立貿易商或自營業主,請勿填寫此聲明書。請改填「FATCA及CRS身分聲明書(個人版)」。

For joint or multiple account holders please complete a separate form for each account holder.

若您為聯名帳戶持有人,請每位聯名帳戶持有人分別填寫一張聲明書。

If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or the information for FATCA and CRS at <https://www.irs.gov/> or <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

若帳戶持有人屬美國法律規範之美國納稅義務人,您應該於本聲明書填具您的稅籍為美國,且您應該提供W-9予本行。有關稅籍之相關資訊,請諮詢您的稅務顧問,或瀏覽下列有關FATCA或CRS網頁的資料:

<https://www.irs.gov/>或<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

**Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution**若帳戶持有人之法人身分別為「非實質營運之非金融機構法人」或「非CRS稅務管轄區被專業管理之投資法人」

Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)" ) by completing Appendix I for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution. 請於附錄一提供對帳戶持有人具有控制力之自然人資訊(即「控制人」)。非CRS稅務管轄區被專業管理之投資法人亦需提供其控制人之資訊。

You should indicate the capacity in which you have signed in **Declarations and Undertakings**. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

您亦需於「**聲明及了解**」之簽署人身分欄位填寫您與帳戶持有人之關係,例如您可能填寫您為帳戶持有人之「保管機構」或「被授權人」,您亦可以持有授權書之情況下完成填寫本聲明書。

**As a financial institution, we are not allowed to give tax advice.** 身為一家金融機構,我們不得提供稅務或法律意見。

Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status. 若對此聲明書之內容或您的稅籍定義具有疑問,請聯絡您的稅務顧問或當地稅務機關發布之相關資訊。

## 【Appendix III】 Summary Descriptions of Select Defined Terms

### 【附錄三】名詞解釋

Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about these definitions or require further detail, please contact your tax adviser.

注意：以下名詞解釋係協助您填寫此聲明書使用。若您對於下述名詞定義上有疑問，請與您的稅務顧問聯繫。

#### 1. Account Holder 帳戶持有人-

The person listed or identified as the holder of a Financial Account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a financial account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a financial account, the partnership is the Account Holder, rather than the partners in the partnership.

A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder.

With respect to a jointly held account, each joint holder is treated as an Account Holder.

「帳戶持有人」係指被維持該金融帳戶的金融機構列明為或辨識為帳戶的持有人的人士，不論該人士是否為過渡法人。因此，如果一個信託或遺產被列明為某金融帳戶的持有人或擁有人，則帳戶持有人是該信託或遺產，而非受託人、信託的擁有人或受益人。同樣地，如果一個合夥被列明為某金融帳戶的持有人或擁有人，則帳戶持有人是該合夥，而非合夥的合夥人。

除金融機構外，若有關人士以代理人、保管人、代名人、簽署人、投資顧問、中介人或合法監護人身份代其他人士持有金融帳戶，他不會被視為帳戶持有人。在這種情況下，帳戶持有人應為該其他人士。以一個家長與子女開立的帳戶為例，如帳戶以家長為子女的合法監護人名義開立，子女會被視為帳戶持有人。

聯名帳戶內的每個持有人都被視為帳戶持有人。

#### 2. Active NFE 實質營運之非金融機構法人-

An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- Active NFEs by reason of income and assets;
- Publicly traded NFEs;
- Governmental Entities, International Organizations, Central Banks, or their wholly owned Entities;
- Holding NFEs that are members of a nonfinancial group;
- Start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- Treasury centers that are members of a nonfinancial group; or
- Non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;



- c) the NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) the NFE is not yet operating a business and has no prior operating history, (a "start-up NFE" ) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) the NFE meets all of the following requirements (a "non-profit NFE" ):
  - i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - ii) it is exempt from income tax in its jurisdiction of residence;
  - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv) the applicable laws of the NFE' s jurisdiction of residence or the NFE' s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE' s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - v) the applicable laws of the NFE' s jurisdiction of residence or the NFE' s formation documents require that, upon the NFE' s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE' s jurisdiction of residence or any political subdivision.

Note: Certain entities (such as U.S. Territory NFFE) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

「實質營運之非金融機構法人」係指符合任何以下準則的非金融機構法人，總括而言，其係指：

- 符合相關收入及資產規定的實質營運之非金融機構法人；
- 其股票被公開進行買賣的非金融機構法人；
- 政府實體、國際組織、中央銀行或其全權擁有的法人；
- 屬非金融集團成員的控股非金融機構法人；
- 新成立的非金融機構法人；

- 清算中或破產的非金融機構法人；
- 屬非金融集團成員的財務中心；或
- 非營利組織。

如符合任何以下準則，法人會被分類為實質營運之非金融機構法人：

- 在該年的對上一個公曆年或其他適當申報期，該非金融機構法人的總收入中少於50%屬被動收入；及在該公曆年或其他適當申報期內，該非金融機構法人持有的資產中，少於50%屬產生被動收入的資產，或屬為產生被動收入而持有的資產；
- 該非金融機構法人的股票或該非金融機構法人的關係企業股票，在某具規模證券市場中，被經常進行買賣；
- 該非金融機構法人屬政府實體、國際組織、中央銀行或由一個或多於一個前述的法人全權擁有的法人；
- 該非金融機構法人的活動中，相當大部分是以下活動：持有一間或多於一間從事金融機構業務以外的交易或業務的附屬公司的全部或部分已發行股份，或向該等附屬公司提供資金及服務。但不包括以下情況：該法人以投資基金形式運作，或顯示本身是投資基金，例如私人股權基金、創業資本基金、槓桿式收購基金，或以下述活動為目標的投資工具：購買或資助任何公司，然後為投資目的，持有該等公司的權益作為資本資產；
- 該非金融機構法人(「新成立的非金融機構法人」)尚未經營業務，亦沒有在過往經營業務，及正出於經營金融機構業務以外的業務的意圖，而將資金投資於資產。但不包括組成已超過24個月的非金融機構法人；
- 該非金融機構法人在過往5年內並非金融機構，並且正對其資產進行清算；或出於繼續或重新展開經營金融機構業務以外的業務的意圖，而進行重組；
- 該非金融機構法人主要從事與該法人的非金融機構法人的關係企業進行融資及對沖交易，或為該等關係企業進行融資及對沖交易；但並沒有向非其關係企業的任何法人，提供融資或對沖服務。而其關係企業所屬的集團，主要從事金融機構業務以外的業務；或
- 該非金融機構法人符合以下所有要求(「非營利組織」)：
  - 該非金融機構法人在其稅務管轄區成立和營運是純粹為了宗教、慈善、科學、藝術、文化、體育或教育的目的；或該非金融機構法人在其稅務管轄區成立和營運為一專業組織、商業協會、總商會、勞工組織、農業或園藝組織、文化協會，或純粹為了促進社會福利而營運的組織；
  - 該非金融機構法人在其稅務管轄區屬稅賦豁免之法人；
  - 該非金融機構法人所產生之收益，無任何股東或成員有權取得或為受益人；
  - 該非金融機構法人所在稅務管轄區法律或該法人的成立文件規定，不准許該法人的任何收入或資產，分配予私人或非慈善機構，或為私人或非慈善機構的利益而運用該收入或資產，除非該項分配或運用是依據該機構所進行的慈善活動而作出；或作為支付已提供的服務的合理補償；或作為該機構以公平市值購買任何物業的付款；及
  - 該非金融機構法人所在稅務管轄區的適用法律或該法人的成立文件規定，該非金融機構法人一旦清算或解散，其所有資產均須分配予某政府實體或其他非營利組織，或須交還予該稅務管轄區的政府或地方政府。

註：部分法人於FATCA法規下屬實質營運之非金融機構法人，但並不屬CRS規範下之實質營運之非金融機構法人(如美國屬地金融機構)。

### 3. Control控制權-

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

自然人對某法人的「控制權」，通常透過其在法人的控制擁有權權益(典型地會按某個百分比(例如25%)為基準)行使。如沒有自然人透過擁有權權益行使控制權，該法人的控制人將會是透過其他方式對該法人行使控制的自然人；如沒有

自然人辨識為透過擁有權權益對某法人行使控制權。該法人的控制人將會設定為高階管理階層或對該法人的管理行使最終控制權的自然人。

#### 4. Controlling Person(s) 控制人-

Under the CRS, Controlling Persons generally means the natural persons who exercise control over an Entity. The term “Controlling Persons” must be interpreted in a manner consistent with the Financial Action Task Force (FATF) Recommendations. Hong Kong has enacted local anti-money laundering law based on the principle in the Financial Action Task Force (FATF) Recommendations.

Under Hong Kong Anti-Money laundering law, controlling persons are to be interpreted as follows:

For legal persons:

- (1) The identity of the natural persons are directly or indirectly identified on the basis of a certain percentage in the entity;
- (2) Where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person through other means.
- (3) Where no natural person is identified under (2) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official(s).

For legal arrangements:

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.

依據CRS之規範，控制人定義係指對法人具有最終控制權的自然人，該定義應與防制洗錢金融行動小組 (FATF) 之定義一致，而香港已依據防制洗錢金融行動小組 (FATF)之規範，制定當地之洗錢防制法。

依據香港當地洗錢防制法，控制人之定義說明如下：

##### 法人身分

- (1)直接或間接持有法人股份或資本一定比例之自然人；
- (2)當依據(1)無法確認任何自然人對此法人行使控制權時，則應進一步確認是否有透過其他方式對該法人行使控制權之自然人
- (3)自(2)未發現具控制權之自然人，則應合理檢視高階管理階層之自然人身分

##### 法律安排

就信託而言，「控制人」係指屬該信託的財產授予人、受託人、保護人(如有的話)、受益人或某類別受益人的成員的個人；或任何自然人對該信託的管理行使最終控制權(包括透過一連串的控制或擁有權)。財產授予人、受託人、保護人(如有的話)、受益人或某類別受益人的成員的個人會被視為信託的「控制人」，不論該等人士是否對該信託的活動行使控制權。

如財產授予人、受託人、保護人或受益人為法人，財產授予人、受託人、保護人或受益人的「控制人」會被視為信託的「控制人」。

就非信託的法律安排，「控制人」係指相等於或處於一個相類於信託的人士。

#### 5. Custodial Institution 保管機構-

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

「保管機構」一詞係指符合以下說明的法人：該法人之業務具顯著部分係為替他人持有金融資產。所謂顯著部分係指該法人之業務於下述期間內(兩項孰短者)，可歸因於持有金融資產及相關的金融服務的總收入，等於或超過該法人總收入的20%：(i) 於判斷法人身分時點前三個完整結束於12月31日之日曆年(或結束於其他時點之非曆年期間)；(ii) 該法人存續期間。

#### 6. Depository Institution 存款機構-

The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

「存款機構」一詞係指在銀行業務或類似業務接受存款的法人。

#### 7. Entity 法人-

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

「法人」一詞係指法人或法律安排，例如：公司、組織、合夥、信託或基金會。該詞涵蓋非個人(即自然人)的人士。

#### 8. Established Securities Market 具規模證券市場-

The term “Established Securities Market” means an exchange that is officially recognized and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.

「具規模證券市場」係指由該市場所在地之政府機構認可且監理的交易所，且該交易所需具有一定的年度總交易量。

#### 9. Financial Institution 金融機構-

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

「金融機構」一詞係指「保管機構」、「存款機構」、「投資法人」或「特定保險公司」。

#### 10. Investment Entity 投資法人-

The term “Investment Entity” includes two types of Entities:

(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) “ The second type of “Investment Entity” ( “Investment Entity managed by another Financial Institution” ) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

「投資法人」一詞係指：

(a) 符合以下說明的法人：主要為或代表其客戶從事一項或多於一項以下活動，或主要為或代表其客戶運作一項或多於一項以下項目，作為業務：

(i) 買賣貨幣市場工具(如支票、匯票、存款證及衍生工具等)、外匯、兌換、息率及指數工具、可轉讓證券及商品期貨；

(ii) 個人及集體投資組合管理；

(iii) 以其他方式，代其他法人或個人投資、處理或管理金融資產或金錢。該等活動或運作並不包括向客戶提供非約束性投資諮詢。

(b) 另一類投資法人(由另一金融機構管理的投資法人)是指其總收入主要可歸因於金融資產的投資、再投資或買賣並由另一存款機構、保管機構、特定保險公司或屬上述投資法人管理的法人。

#### 11. Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution 非CRS稅務管轄區之被專業管理投資法人-

The term “Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

「非CRS稅務管轄區之被專業管理投資法人」一詞係指其總收入主要可歸因於金融資產的投資、再投資或買賣的法人且該法人是(i) 被專業管理；及(ii) 非CRS稅務管轄區金融機構。

#### 12. Investment Entity managed by another Financial Institution 被專業管理之投資法人-

“ An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’ .

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’ s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

如果一個法人直接或透過另一服務提供者代表另一法人進行任何上述投資法人的定義(a)項所述的活動或營運，則該另一法人會被視為由該管理法人所管理。

一個法人只有在有權自行管理另一法人的部分或全部資產的情況下，才會被視為可管理該另一法人。當一個法人由金融機構、非金融機構法人或個人的組合管理時，如果某一管理法人為存款機構、保管機構、特定保險公司或屬上述的投資法人，則該法人會被視為由另一法人管理。

#### 13. NFE 非金融機構法人-

An “NFE” is any Entity that is not a Financial Institution.

「非金融機構法人」係指屬非金融機構的法人。

#### 14. Participating Jurisdiction CRS稅務管轄區-

A “Participating Jurisdiction” means a jurisdiction with which an agreement is in place pursuant to which it

will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

「CRS稅務管轄區」係指按共同申報準則(Common Reporting Standard)制定協議並承諾會依自動交換之方式提供金融帳戶資訊之稅務管轄區，且該稅務管轄區已列示於公開清單中。

#### 15. Participating Jurisdiction Financial Institution CRS稅務管轄區金融機構-

The term “Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

「CRS稅務管轄區金融機構」係指：(i) 任何位於某CRS稅務管轄區的金融機構，但不包括其位於該稅務管轄區境外的分支機構；及(ii) 某金融機構位於某CRS稅務管轄區的任何分支機構，即使前述之金融機構並非位於該稅務管轄區。

#### 16. Passive NFE 非實質營運之非金融機構法人-

Under the CRS a “Passive NFE” means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

「非實質營運之非金融機構法人」係指任何：(i) 非屬實質營運之非金融機構法人；及(ii) 位於非CRS稅務管轄區並由另一金融機構管理的投資法人。

#### 17. Related Entity 關係企業-

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

若某法人控制另一法人，或兩個法人共同受同一人控制，則該法人是另一法人的「關係企業」。就此而言，控制可透過直接或間接持有某法人超過50%的表決權或股份的價值。

#### 18. Reportable Account 應申報帳戶-

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

「應申報帳戶」係指被一個或一個以上之應申報對象，或具一個以上屬於應申報對象之控制人的非實質營運之非金融機構法人持有之帳戶。

#### 19. Reportable Jurisdiction 應申報稅務管轄區-

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

「應申報稅務管轄區」係指依規定需提供與該地區相關之金融帳戶資訊之稅務管轄區，且應將應申報稅務管轄區名列於公開清單中。

#### 20. Reportable Jurisdiction Person 應申報稅務管轄區內之應申報對象-

A Reportable Jurisdiction Person is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

「應申報稅務管轄區內之應申報對象」係於某稅務管轄區法律規範下，具有該應申報稅務管轄區稅籍之法人。上述稅務管轄區係指該法人成立、註冊或經營之國家。合夥、有限責任合夥或其他類似法律組織，因並無稅籍地，應將其實際管理業務地視為稅籍。若因上述情況，該法人聲明其並無任何稅籍地，則該法人應以其主要辦事處地址填寫此聲明書。

具雙重稅籍者可根據破除僵局原則(若適用)確認其稅籍。

## 21. Reportable Person 應申報對象-

A "Reportable Person" is defined as a "Reportable Jurisdiction Person", other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organization;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE's.)

「應申報對象」係除下面列示以外之「應申報稅務管轄區內之應申報對象」：

- 非金融集團之上市(櫃)、興櫃公司
- 非金融集團之上市(櫃)、興櫃公司之關係企業
- 各級政府
- 國際組織
- 中央銀行
- 金融機構 (不包含非CRS稅務管轄區之被專業管理投資法人)

## 22. Tax Residence稅籍-

Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD automatic exchange of information portal. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

一般而言，如根據某個稅務管轄區的規定(包括稅收協定)，任何法人不僅就以有關稅務管轄區為來源的收入，亦因其居籍、居所、管理工作地點、成立為公司地點，或任何性質類似的其他準則，在有關稅務管轄區需要繳稅或有繳稅責任，便會成為該稅務管轄區的稅務居民。沒有稅務居民身份的法人，例如：合夥、有限法律責任合夥或類似的法律安排，應被視為其實際管理地點所在稅務管轄區的稅務居民。一個信託應被視為一個或多於一個受託人居住的稅務管轄區的居民。有關稅務居民身分的更多資訊，請聯絡閣下的稅務顧問或瀏覽經濟合作與發展組織的自動交換資料網站。

## 23. Specified Insurance Company 特定保險公司-

The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

「特定保險公司」一詞係指任何屬保險公司的法人，或屬某保險公司的控股公司的法人，而該法人發出現金值保險合約或年金合約，或有責任就現金值保險合約或年金合約付款。

#### 24. TIN (including “functional equivalent” 稅籍編號(包括具有同等功能的辨識編號) -

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal at the following link:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a “functional equivalent” ). Examples of that type of number include, for Entities, a Business/company registration code/number.

「稅務編號」一詞係指納稅人的識辨編號或具有同等功能的識辨編號(如無納稅人的識辨編號)。稅務編號是稅務管轄區向個人或法人分配獨有的字母與數字組合，用於識別個人或法人的身分，以便實施該稅務管轄區的稅務法律。有關可接受的稅務編號的更多詳細資訊刊載於經濟合作與發展組織的自動交換資料網站：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

某些稅務管轄區不發出稅務編號。但是，這些稅務管轄區通常使用具有等同識辨功能的其他完整號碼(「具有等同功能的識辨號碼」)。此類號碼的例子包括，就法人而言，商業/公司登記代碼/號碼。