

# FATCA and CRS Self-Certification (for Individual)

## FATCA及CRS身分聲明書(個人版)

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. Name of Account Holder 立約人姓名:

Family Name or Surname(s) 姓：\_\_\_\_\_

First or Given Name 名：\_\_\_\_\_

Middle Name(s) 中間名：\_\_\_\_\_

##### B. Current Residence Address 居住地址:

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

##### C. Birth Information 出生資訊:

Date of Birth 出生日：\_\_\_\_\_ (YYYY/MM/DD)

Place of Birth 出生地：\_\_\_\_\_

### Part II: Tax Residence(s)

#### 第二部分：稅籍

1.  The Account Holder is only a local tax resident. (End of Part II and Part III)

立約人僅為當地稅務居民。

(第二部分及第三部分聲明結束)

2.  The Account Holder is not or not only a local tax resident. Below please indicate all the country(ies) of tax residence.

立約人不為或是不僅為當地稅務居民，並於下方註明立約人之所有稅籍。

If a Tax Identification Number (Referred to as 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

### Part III: FATCA Identification

#### 第三部分：FATCA 身分別

1.  The Account Holder is a U.S. resident for tax purposes (applying to the above-mentioned two conditions of definition of U.S. resident for tax purposes), and hereby submits Form W-9 to demonstrate.

立約人為美國稅務居民，且願意提供美國 W-9 稅務表格以茲證明立約人之美國外國帳戶稅收法遵從(以下簡稱 FATCA)身分。

2.  The Account Holder is not a U.S. resident for tax purposes.

立約人非屬美國稅務居民。

# 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 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財務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 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 I of this form or causes the information contained herein 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

<p>此致 上海商業儲蓄銀行(股)公司香港分行</p> <p>Signature 簽章:</p> <hr/> <p>Print name 姓名:</p> <hr/> <p>Date 簽署日期:</p> <hr/>	<p>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.</p> <p>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。</p> <p>Capacity 簽署人身分:</p> <hr/>
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FOR BANK USE ONLY 銀行專用

Confirmed the reasonableness 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 辨識/核實	Customer Service Officer 建檔人員	Senior Customer Service Officer 覆核主管	Operations Manager 作業主管
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## 【Appendix I】Instruction

### 【附錄一】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 residence. Each jurisdiction has its own rules for defining tax residence. In general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are 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/>

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。每個稅務管轄區均按其本身的規則釐定稅籍的定義。一般來說，個人稅籍係為個人居住的國家/稅務管轄區。若干特別情況可能會導致個人成為其他地方的居民，或同時成為超過一個國家的居民(多重居住地)。若個人為美國公民或具有美國稅籍居民身分，亦需將美國稅籍身分於此聲明書中列示，並另行提供W-9表單。相關稅籍詳情，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/>

If your tax residence (or the account holder, if you are completing the form on their behalf) 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.

若帳戶持有人的稅籍地位於香港之外，上海商業儲蓄銀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 the Appendix II. 相關名詞解釋請詳附件二。

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. 此聲明書屬永久有效，直至帳戶持有人的稅籍出現變動為止。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。

This form is intended to request information consistent with local law requirements.

此自我聲明僅做為要求提供資料之用，而相關要求不受當地法律或法規禁止。

Please fill in this form if you are an individual account holder, sole trader or sole proprietor; for joint or multiple account holders, use a separate form for each individual person.

若您為個人帳戶持有人、獨立貿易商或自營業主，請填寫此份個人聲明書；若為聯名帳戶持有人，請每位聯名帳戶持有人分別填寫一張聲明書。

Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need a “FATCA and CRS Self-Certification (for Entity).” 若為法人客戶，請勿填寫此份聲明書。請填寫「FATCA及CRS身分聲明書(法人版)」。

#### **If you are filling in this form on behalf of someone else 若您代表帳戶持有人填寫聲明書**

Please tell us in what capacity you are signing 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 power of attorney.

A legal guardian should complete the form on behalf of an account holder who is a minor.

請於聲明及了解處註明您之身分，例如您係於立約人授權下或根據授權書填寫聲明書。

若帳戶持有人為未達法定年齡之未成年人，需由法定代理人完成此聲明書。

**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 II】 Summary Descriptions of Select Defined Terms

### 【附錄二】 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. 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。除金融機構外，若有關人士以代理人、託管人、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. 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。

#### 3. 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。

#### 4. Reportable Person 應申報對象

A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

「應申報對象」係指屬某應申報稅務管轄區的個人稅務居民。具雙重稅籍者可根據破除僵局原則(若適用)確認其稅籍。

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

The 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 individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

「稅務編號」一詞係指納稅人的辨識編號或具有同等功能的辨識編號(如無納稅人的辨識編號)。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辨識功能的其他完整號碼（「具有等同功能的辨識號碼」）。此類號碼的例子包括，就個人而言，社會安全號碼/保險號碼、公民/個人身份/服務代碼/號碼，以及居民登記號碼。