

## Individual/Controlling Person - Self-Certification Form (FATCA and CRS)

### 個人 / 控權人士 - 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 individual account holder's or controlling person of 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，金融機構須按照個人帳戶持有人或實體帳戶持有人的控權人士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, tax residence is the country in which you live. Special circumstances (such as studying abroad, working overseas or extended travel) may cause you to be resident elsewhere or resident in more than one country at the same time (multiple tax residency). The country/countries in which you pay income tax are likely to be your country/countries of tax residence. 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，稅務居民身分是指您居住的國家。若干特別情況（例如海外留學、海外工作或延長旅遊）可能會導致您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）。您的稅務居民身分可能會是您須繳納入息稅的一個或多個國家。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 your tax residency status (or that of the account holder/controlling person, if you are completing the form on his/her behalf) 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 the financial accounts to the tax authority in the country where the financial institution is located and/or US Internal Revenue Service. 若您的稅務居民身分（或帳戶持有人/控權人士的稅務居民身分，如您代其填寫自我證明表格）位處的國家與開設本帳戶的國家不同，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 circumstance relating to your tax residency status. You must notify us within 30 days if there is a change in circumstance that affects the tax residency status of the individual 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為止。若出現任何影響個人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。

**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居民身份有任何疑問，請與您的稅務顧問或當地稅務機關聯絡。

#### **Filing Instruction 申報指引**

**Please use this form 請填妥此自我證明表格:**

- **If you are an individual/joint account holder, or sole proprietor opening a new account with us, holding an existing account with us or you are notifying us of a change in circumstances.**

**Please complete Section 1, 2, 3 and 5; or . 若您是個人／聯名帳戶持有人、獨資經營者即將在我們公司開戶，或已經在我們公司開戶，或您的個人資料於開戶後有所改變。請填妥第 1、2、3 及 5 部分。或**

- **If you are a controlling person of a passive non-financial foreign entity under FATCA, or controlling person of a passive non-financial entity / an investment entity located in a non-participating jurisdiction managed by another financial institution under CRS and you are opening a new account with us, holding an existing account with us or you are notifying us of a change in circumstances. Please complete all sections. 若您是 FATCA 下被動非金融外國實體的控權人士，或是 CRS 下的被動非財務實體或位處非參與司法管轄區下並由另一財務機構管理的投資實體的控權人士，並且您在將在我們公司開具一個新帳戶，已經開戶或您的個人資料於開戶後有所改變，請填妥以下所有部分。**

**The below is only applicable to controlling person of an entity account holder 以下只適用實體帳戶持有人的控權人士：**

Since you are a controlling person of a passive non-financial entity, or an investment entity located in a non-participating jurisdiction managed by another financial institution (such individuals referred to as “Controlling Person(s)”), please provide your information in the below sections. 由於您是被动非財務實體的控權人士，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（該等個人稱作「控權人士」），請在以下部分提供您的資料。

Generally, a controlling person is a natural person that holds not less than 25% of the shares of the entity or otherwise exercises ultimate control of an entity. For further guidance see: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>.

一般來說，控權人士是指持有一個公司不少於 25% 股份或可對一個公司行使最終控制權的自然人。有關指引的詳情，請瀏覽：<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>.

**If you are the entity account holder filling in this form on behalf of your controlling persons 若您是實體帳戶持有人並代表您的控權人士填寫此自我證明表格：**

Please ensure that you let them know that you have done so and tell us in what capacity you are signing in Section 5. 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. 請確保他們知悉此事，並請註明您是以甚麼身份在第 5 部分作出簽署。舉例說，您可能是代表帳戶持有人的帳戶保管人或代名人，或者您可能是根據授權書填寫自我證明表格。

**Section 1: Account Holder/Controlling Person Identification****第 1 部分：帳戶持有人 / 控權人士身份識別資料****Account Holder/Controlling Person Name:** 帳戶持有人 / 控權人士姓名

Title (e.g. Mr, Mrs, Ms, Miss) 稱謂 \_\_\_\_\_

Last Name or Surname 姓 \_\_\_\_\_

First or Given Name 名 \_\_\_\_\_

Middle Name(s) 中間名 \_\_\_\_\_

 **Hong Kong Permanent Identity Card Number** 香港永久居民身份證號碼:

\_\_\_\_\_

 **Passport Number** 護照號碼:

\_\_\_\_\_

**Nationality(ies)** 國籍 \_\_\_\_\_**Current Residential Address** 現住地址:

[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, Province or County 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/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, Province or County 州/省/郡]

[Postal/ZIP Code 郵編/郵區編號]

[Country 國家]

**Place of Birth** 出生地:

[Town or City of Birth 出生城鎮或城市]

[Country of Birth 出生國家]

Date of Birth (dd/mm/yyyy) 出生日期(日/月/年):

**Section 2: FATCA Declaration**  
**第 2 部分：外國帳戶稅務合規法案聲明**

Please answer the following question in order to confirm your status under the tax laws and regulations of the United States. 按照美國的稅務法規，請回答以下問題以確認您的身份。

Are you a United States citizen/ United States resident/ United States Permanent Resident Alien (i.e. a so-called U.S. green card holder) 您是否美國公民/美國居民/美國的永久外籍居民(即所謂美國綠卡持有人)

Yes 是 - Please provide US TIN 請提供美國聯邦稅務編號

No 否

**Section 3: CRS Declaration of Tax Residency (Please note you must list all jurisdictions of tax residence)**  
**第 3 部分：CRS 稅務居民身分聲明(請注意，您必須列明所有稅務居民身分)**

Please indicate ALL (not restricted to five) the account holder/controlling person's jurisdiction of tax residence and associated TIN. 請註明所有(不僅限於以下五個)帳戶持有人或控權人士的稅務居民身分以及相關的稅務編號。

**NOTE:** 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/controlling person is a resident for tax purposes does not issue TINs to its residents.

原因 A – 帳戶持有人或控權人士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/controlling person is unable to obtain a TIN. Explain why the account holder/controlling person is unable to obtain a TIN if you have selected this reason.

原因 B – 帳戶持有人或控權人士無法獲得稅務編號。若閣下選擇此選項，請注明原因。

**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 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，請註明原因。若選 B 請詳細說明。
1.	
2.	
3.	
4.	
5.	

## Section 4: Type of Controlling Person

### 第 4 部分：控權人士類別

Type of Entity 實體類別	Please confirm what type of Controlling Person applicable under CRS 請確認 CRS 下之控權人類別	Please Tick all that apply 請劃選所有適用類別	Entity Name 實體名稱
Legal Person 法人	Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital) 擁有控制股權的個人（即擁有不少於百分之二十五的已發行股本）		
	Individual who exercises control/is entitled to exercise control through other means (i.e. not less than 25% of voting rights) 可通過其他途徑行使控制權或有權行使控制權的個人（即擁有不少於百分之二十五的表決權）		
	Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity 擔任該實體的高級管理人員/對該實體的管理行使最終控制權的個人		
Trust 信託	Settlor 財產授予人		
	Trustee 受託人		
	Protector 保護人		
	Beneficiary or member of the class of beneficiaries 受益人或某類別受益人的成員		
	Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary) 其他（例如：如財產授予人/受託人/保護人/受益人為另一實體，對該實體行使控制權的個人）		
Legal Arrangement other than trust 法律安排（非信託）	Individual in a position equivalent/similar to settlor 相當於財產授予人位置的個人		
	Individual in a position equivalent/similar to trustee 相當於受託人位置的個人		
	Individual in a position equivalent/similar to protector 相當於保護人位置的個人		
	Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries 相當於受益人位置的個人		

	<p>Other (e.g. individual who exercises control over another entity being equivalent/similar to settlor/trustee/protector/beneficiary) 其他（例如：如處於相等/相類於財產授予人/受託人/保護人/受益人位置的人為另一實體，對該實體行使控制權的個人）</p>		
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## Section 5: Declaration and Undertakings

### 第 5 部分：聲明及承諾

I declare that the information provided in this form is, to the best of my knowledge and belief, true, correct and complete. 本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 acknowledge and 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/controlling person and any reportable account(s) may be reported to the tax authority 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 the account holder/controlling person 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/控權人及任何須申報帳戶的資料可能會被申報至帳戶所在地的國家或司法管轄區的稅務機構及/或美國國家稅務局，並且根據政府間協議與帳戶持有人/控權人的居留司法管轄區的稅務當局交換信息。

I undertake to advise the recipient and provide an updated self-certification form within 30 days of the occurrence of any change in circumstances which affects the tax residency status of the individual identified in Section 1 or causes any of the information contained in this form to be incorrect or incomplete. 本人承諾，在任何影響本表格第 1 部分所述的個人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。

#### Account Holder/Controlling Person/Authorized Person Signature:

帳戶持有人/控權人士/授權人士簽署：

\_\_\_\_\_  
[Signature 簽署]

\_\_\_\_\_  
[Print name 正楷姓名]

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

**Note:** If you are not the account holder/controlling person, 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/控權人士，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:

\_\_\_\_\_

**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。