**FATCA及CRS自我聲明書(法人版)**

**FATCA and CRS Self-Certification Form (for Entity)**

填表說明Notes：

若帳戶持有人或其應提供之具控制權之人具有非中華民國之稅籍，請以英文填寫此份聲明書。

Please fill in this form in English if the Account Holder or its Controlling Person(s) has any tax residency outside the Republic of China \*Taiwan)(“ROC”).

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| .**第一部分：帳戶持有人資料Part I: Account Holder Information** 1. **實體/組織之法定名稱Legal** Name of Entity or Organization**：**
2. **統一編號/公司註冊證書號碼 Certificate of incorporation or** Business Registration Number**.** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. **註冊地址** Permanent Residence Address
	* 同本次申請文件之營業地址**(此選項僅限新開戶且僅為中華民國之稅務居民使用，惟若帳戶持有人有應提供具控制權之人之資訊，該具控制權之人具有非中華民國之稅籍時，請勿勾選此項**)

Same as the address in the application form (This Box is only applicable to opening new account and only a Taiwan (R.O.C) tax resident. If the box is ticked, please provide the country of permanent residence address. However, if the Account Holder’s Controlling Persons who are required to be declared have any tax residency other than Taiwan, please do not tick the box.)* 非屬上述情況，請另列如下Other：

 (國家/地區 Country/Region) 地址(address)1. **實際管理處所的地址Place of effective management of address:** (請勿留存郵政信箱或送達代收人地址，除非為 **帳戶持有人**之實際管理處所的地址) (Do not use a P.O. box or in care of address(unless this is your effective management of address)

註：實際管理處所係指Place of effective management is the place where* + 1. 作成重大管理決策之地點；及

decisions that are necessary for the conduct of the enterprise’s business are in substance made , and* + 1. 財務報表、會計帳簿紀錄、董事會議事錄或股東會議事錄之製作或儲存處所；及

its financial statements, accounting records , a board of directors or shareholders minutes are kept , and* + 1. 實際執行主要經營活動處所。

a company is actually managed and controlled.* **同上註冊地址之國家**Same country of Permanent Residence Address above
* **與註冊地址之國家不同時，請另列如下**please enter the place of effective management of address if the country is different from the address shown in item C above)

 (國家/地區 Country/Region) 地址(address)**第二部分：稅籍Part II: Tax Residence(s)** 1. 🞏帳戶持有人僅為中華民國之稅務居民。

The Account holder is only an ROC tax resident.1. 🞏帳戶持有人不是或不僅為中華民國稅務居民，並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、實際管理處所及主要辦事處所位處的國家）。無法提供TIN者，請選填原因A、B或C。

The Account holder is not or not only an ROC tax resident. Please indicate in the table below the Account Holder’s jurisdiction of tax residence (including but not limited to the registered place, the place of effective management or country in which its principal office is located).If a TIN is unavailable please provide the appropriate reason A, B or C where appropriate:

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| **稅籍國家****Country /jurisdiction of tax residence** | **稅籍編號****Tax Identification Number** | **無法提供稅籍編號****者，請勾填原因A、B(含原因)或C****If no TIN is available, please enter Reason A, B (with explanation) or C** |
|  |  | 原因 Reason **🞏 A 🞏 B** : **🞏 C** |
|  |  | 原因 Reason **🞏 A 🞏 B** : **🞏 C** |
|  |  | 原因 Reason **🞏 A 🞏 B**: **🞏 C** |

**原因Reason：** **A帳戶持有人所屬的稅務國家並無發給稅籍編號予其稅務居民。**The country/jurisdiction where the Account Holder is a tax resident does not issue TINs to its residents.**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，請解釋無法取得稅籍編號之原因)** The Account Holder is otherwise unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN if you have selected this reason) **C無需提供稅籍編號。(僅針對所填寫之稅籍國家/地區國內法未要求蒐集稅籍編號時，才能選填此項)** No TIN is required. (Note. Only select this reason if the domestic law of the relevant country/ jurisdiction of tax residence does not require the collection of the TIN)**第三部分：帳戶持有人身分別 Part III: Account Holder’s Status** 請勾選最適之身分別選項。Note: please select the most appropriate status.帳戶持有人聲明以下勾選之身分別項目均為真實且正確The Account Holder certifies that the status is true and accurate by selecting one of the boxes below：* 1.**帳戶持有人為金融機構，提供GIIN如下並聲明所屬身分別為** The Account Holder is a financial institution and agrees to provide the GIIN as below and declare the status is:

GIIN：\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 🞏無GIIN(續填第四部分Complete Part **IV**)**若為受贊助實體，請一併提供贊助實體之資訊**For Sponsored Entity, please also provide Sponsoring Entity’s information:贊助實體名稱 Name of Sponsoring Entity 贊助實體GIIN Name of Sponsoring Entity 請勾選以下最適類別：Please select one of below categories as appropriate* **投資實體(由另一金融機構管理，且非位於應申報國或參與國之投資實體)**  請填寫**【附錄一：具控制權之人資訊】(代碼Code A010)**

Investment Entity, an Investment Entity that is managed by another Financial Institution and located outside a Reportable Jurisdiction or a Participating Jurisdiction - Please complete 【Appendix I Controlling Person】* **金融機構 (不包含上列身分) (代碼Code A020)**

Financial Institution (excluded an investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution) * 2.**帳戶持有人為各級政府、中央銀行或國際組織或由該等實體完全持有之實體(代碼Code A030)**

The Account Holder is Governmental entity, Central Bank or International Organization, or an entity wholly owned by one or more of the foregoing entities.* 3.**帳戶持有人屬上市（櫃）、興櫃公司或其關係企業\*(代碼Code A040)**

The Account Holder is a publicly traded non-financial entity or an affiliate\* of such.請填寫下列欄位之資訊(二擇一填寫)If this box is ticked, please also provide the information based on your status.* **帳戶持有人屬上市（櫃）、興櫃公司** The Account Holder is a publicly traded non-financial entity.

該公司股票經常性交易於【請填寫證券市場名稱】whose stock is regularly traded on an established securities market. 【Please fill in the name of the established securities market upon which the stock is regularly traded】🞏臺灣證券交易所Taiwan Stock Exchange 🞏證券櫃檯買賣中心 Taipei Exchange 🞏其他 other\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_* **帳戶持有人為上市（櫃）、興櫃公司之關係企業**The Account Holder is an affiliate of publicly traded non-financial entity.

該上市（櫃）、興櫃公司之名稱The name of publicly traded non-financial entity\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_該公司股票經常性交易於【請填寫證券市場名稱】whose stock is regularly traded on an established securities market. 【Please fill in the name of the established securities market upon which the stock is regularly traded】🞏臺灣證券交易所Taiwan Stock Exchange 🞏證券櫃檯買賣中心 Taipei Exchange 🞏其他 other\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_※「關係企業」係指一實體控制另一實體或兩實體由相同之人控制，該兩實體互為關係實體。所稱控制，指直接或間接持有一實體之表決權及價值超過百分之五十。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.* 4.**帳戶持有人為積極非金融機構實體 (符合下列定義或其一身分類別者)**

The Account Holder is an active non-financial entity which qualifies the below definition or meets one of the following status.**定義 Definition**帳戶持有人於前一會計年度之股利、利息、租金、權利金、金融資產交易增益、貨幣匯兌增益或其他非積極營業活動產生收入之合計數未達收入總額的50%，且於該期間內持有用於取得該非積極營業活動收入之資產，未達其資產總額的50%。Less than 50 percent of its gross income during the preceding calendar year is passive income (i.e., dividends, interest, rent, royalties, the excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously, the excess of foreign currency gains over foreign currency losses or other passive income ), and less than 50% of the assets held by the NFE during that calendar year are assets that produce, or are held for the production of, passive income請勾選以下最適類別：Please select one of below categories as appropriate* A屬下列身分之一**(代碼Code A050)** The NFE is one of the following status

1.帳戶持有人屬上述定義之非金融機構實體。Holding NFE that qualifies the definition addressed above.2.帳戶持有人屬非金融集團成員的控股非金融機構實體。Holding NFE that is a member of a nonfinancial group3.帳戶持有人屬非金融集團成員的財務中心。Treasury center that is a member of a nonfinancial group.4.帳戶持有人屬非營利組織。Non-profit NFE.* B帳戶持有人屬清算中或破產中的非金融機構實體。**(代碼Code A060)**

 NFEs that are liquidating or emerging from bankruptcy* 5.**帳戶持有人為消極非金融機構實體**–請填寫**【附錄一：具控制權之人資訊】**(□具有美籍具控制權之人，代碼Code A070；□不具有美籍具控制權之人，代碼CodeA 071)

The Account Holder is a **passive non-financial entity**. – **Please complete 【Appendix I Controlling Person】****第四部分：特殊FATCA身分別 Part IV: Special FATCA Status** 1. 第三部分勾選帳戶持有人為金融機構且無GIIN者，請提供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。If the Account Holder is a financial institution and does not have a GIIN then provide Form W-8-BEN-E, W-8-IMY or W-8-EXP for FATCA identification purposes.**)*** + 帳戶持有人為FATCA定義下之**持有所有人證明文件之金融機構且具有美籍債權**人**(FATCA代碼Code B020)**The Account Holder is an Owner-documented FFI **and has U.S. owner** under FATCA.
	+ 帳戶持有人為FATCA定義下之**持有所有人證明文件之金融機構且無美籍債權人** **(FATCA代碼Code B021)**The Account Holder is an Owner-documented FFI **and has no U.S. owner** under FATCA.
	+ 帳戶持有人為FATCA定義下之**未簽署FFI協議之金融機構(FATCA代碼Code B030)**

The Account Holder is a Nonparticipating FFI under FATCA.* + 帳戶持有人為**上述以外之金融機構(FATCA代碼Code B010)**

The Account Holder is not applicable to above situation.2. 第三部分勾選A050或A060或A070或A071之身分別，若屬下列FATCA身分，請勾選。If the A05 or A06 or A070 status is selected in the Part III, please tick one box if the Account Holder is one of FATCA status as below： * + 帳戶持有人為FATCA定義下之**特定美國法人** **(FATCA代碼Code 1100)**

The Account Holder is a **Specified U.S. Person** under FATCA.* + 帳戶持有人為FATCA定義下之**逕行申報之外國非金融實體**身分**(FATCA代碼Code A080)**

The Account Holder is a **Direct Reporting NFFE** under FATCA. |

**聲明及簽署**

**Declarations** **and Signature**

本人證明，與本聲明書相關之所有帳戶，本人業經帳戶持有人授權簽署本聲明書。

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

本人(即帳戶持有人)知悉並同意，本聲明書所載的資料(包含具控制權之人之資訊)、相關帳戶持有人及任何應申報帳戶的資料會向中華民國稅務機關或美國國稅局申報，並聲明本聲明書所填報內容均屬真實、正確及完整。倘爾後有情事變更致影響帳戶持有人之稅籍或使本聲明書之內容已不正確或不完整，本人承諾於變更日起30天內通知凱基商業銀行股份有限公司(下稱凱基銀行)前述變更，並承諾提供適當更新之聲明書予凱基銀行。本聲明書除美國海外帳戶稅收遵從法案（Foreign Account Tax Compliance Act）及其相關法令(下統稱FATCA法案)以外，應以中華民國之法令為準據法。倘開戶申請書之內容與本聲明書有衝突時，以本聲明書為準。

I (the “Account Holder”) acknowledge and agree that all information contained in this form (including Controlling Persons) and information regarding the Account Holder and any Reportable Account(s) information may be provided to the tax authority of the Republic of China (Taiwan)(“ROC”) or the IRS.I declare that all information given and statements made in this form are true, correct and complete. I undertake to notify KGI Bank Co., Ltd. (the “Bank”) promptly of any change in circumstances which affects the tax residency status of the Account Holder identified in this form or causes the information contained herein to become incorrect or incomplete, and to provide the Bank with a suitably updated self-certification form within 30 days of such change in circumstances. In addition to the Foreign Account Tax Compliance Act and its related laws and regulations (“FATCA”), the governing law of this form shall be the laws of the ROC. In the event of any discrepancy between the account opening form and this form, this form shall prevail.

另配合凱基銀行遵循FATCA法案及外國金融機構協議（FFI Agreement，下簡稱「協議」）之相關規範，本人茲聲明並同意下列事項：

Whereas I intend to establish account(s) and to proceed transactions with the Bank, in order to cooperate in the Bank’s compliance with FATCA and Foreign Financial Institution Agreement (FFI Agreement, hereinafter referred to as "Agreement"), I hereby declare and agree to the following:

一、提供具控制權之人(含股東及逾5萬美元債權人之名單及自然人股東及債權人)及其所出具之同意書予凱基銀行，俾利凱基銀行依FATCA法案及遵循協議辦理辨識及申報等相關事宜。

I agree to provide the Bank with the list of controlling persons(including shareholders and more than USD50,000 creditors contain natural person) and their letters of consent for the purpose of identification and reporting by the Bank in accordance with FATCA and with the Agreement.

二、 本人同意將留存於凱基銀行之一切交易資訊，包括本人之帳戶帳號及帳戶餘額、帳戶總收益金額、交易明細等，供凱基銀行依FATCA法案及遵循協議辦理辨識及申報等相關事宜。

I agree to provide all transaction information kept at the Bank, including account number, account balance, the gross receipts and statement of the account, to the Bank for the purpose of identification and reporting in accordance with FATCA and with the Agreement.

三、本人知悉未簽署協議之金融機構（Non-participating foreign financial institution，NPFFI）之美國來源所得將可能會被美國政府課以30%的扣繳稅，倘本人依FATCA法案規定被視為未簽署協議之金融機構（NPFFI），而致交易金額中屬於應扣繳款項及外國轉付款項須辦理扣繳之金額，及致凱基銀行因此所增加之成本與費用，凱基銀行皆得自應支付或返還予本人之金額中扣除。

In the event that I have been identified as non-participating foreign financial institution (NPFFI) in accordance with FATCA, the Bank may deduct, from the funds to be paid or returned to me, any withholdable payment or foreign passthru payment on transactions and for any increased costs and fees for the Bank resulting therefrom.

前項所稱應扣繳款項(withholdable payment)，係指包括但不限於任何源自美國的固定或可得確定年度或定期所得、利潤和收入之款項(例如利息、股利、租金、薪資、工資、溢酬、年金、賠償金、報酬、津貼)，以及任何因銷售或處分任何產生美國來源收入的利息或股利的財產所獲得之交易總所得(gross proceeds)，包含股票、債券等。所稱外國轉付款項(foreign passthru payment)，係指任何應扣繳款項或可歸責為應扣繳款項的其他支付款項。須辦理扣繳之金額比例通常為總金額之百分之三十，惟正確之扣繳金額仍以實際須辦理扣繳之金額為準。

The withholdable payment shall mean without limitation, any fixed or determinable annual or periodic gains, profits and income (FDAP income) from sources within the United States (such as payment of interest, dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments) and any gross proceeds from the sale or other disposition of any property of a type which can produce interest or dividends from sources within the United States, including stocks and bonds. The foreign passthru payment shall mean any withholdable payment or any other payment that is attributable to a withholdable payment. The amount to be withheld or retained to be held in escrow is usually 30 percent of the withholdable payment. However, the exact amount to be withheld shall be subject to the actual amount required to be withheld.

四、如本人不遵守本聲明書、拒絕提供凱基銀行為遵循FATCA法案及協議所需之資料、或本人之具控制權之人(含股東及逾5萬美元債權人之名單及自然人股東及債權人)/所有人嗣後撤回、撤銷同意，或請求凱基銀行停止蒐集、處理、利用或國際傳輸，或刪除該具控制權之人(含股東及逾5萬美元債權人之名單及自然人股東及債權人)/所有人之個人資料時，本人應協助重新取得該具控制權之人(含股東及逾5萬美元債權人之名單及自然人股東及債權人)/所有人之同意；倘經凱基銀行定三十日以上期間催告改善而未改善，本人同意於改善期間屆滿後， 凱基銀行得終止所有屬FATCA法案規範金融商品之契約、帳戶、往來業務關係及提供相關之服務，並逕依各該契約約定或法律規定賡續辦理。

In the event that I fail to fulfill any obligation under this form or refuse to provide the information as required for the compliance of FATCA and the Agreement, or any of controlling persons(including shareholders and more than USD50,000 creditors contain natural person) or beneficial owners withdraws or revokes consent thereof, or requests the Bank to discontinue the collection, processing, use or international transmission of the personal information or delete the personal information, I shall assist in reacquiring such controlling person’s(including shareholders and more than USD50,000 creditors contain natural person) or beneficial owner’s consent. Should I fail to make corrections within the period prescribed by the Bank, which shall be no less than 30 days, I agree that upon the expiration of the prescribed period, the Bank may terminate all contract, accounts, business relationship and services related to financial products under FATCA, and proceed in accordance with the provisions of applicable agreements or relevant laws and regulations.

若本人提供予凱基銀行之資料包含本人以外第三人之個人資料時，本人聲明已以適當方式使該第三人知悉其個人資料會提供予凱基銀行，由凱基銀行於遵循法規要求及與本聲明書相關之其他目的範圍進行蒐集、處理、利用及國際傳輸。本人並應使該第三人瞭解依其所適用之法令而應予告知之所有內容及其權利，並同意凱基銀行得為上述蒐集、處理、利用及國際傳輸該第三人之個人資料，故凱基銀行得免再告知該第三人或再取得該第三人之同意。

If the information I provide to the Bank includes personal information of a third party, I certify that I have properly informed such third party that his/her personal information will be provided to the Bank and the collection, processing, use and international transmission of personal information of such third party by the Bank are for the purpose of the compliance with applicable laws and regulations and any purpose in relation to this form. I shall also ensure that such third party understands all the contents and rights he/she should be notified or are entitled to in accordance with applicable laws and regulations and that such third party agrees that the Bank may process his/her personal information for the above-mentioned collection, processing, use and international transmission. Thus the Bank does not and will not have to inform such third party or obtain the consent of such third party again.

**如因本人明知或罔顧本聲明書內的所有資料和聲明具誤導性、虛偽或不正確，致衍生任何稅務或其他責任或義務時，概由本人負責，與凱基銀行無關，本人並應賠償凱基銀行因此所受之損害(包括但不限於主管機關之處罰及交易對手之求償)及增加之成本與費用，且凱基銀行皆得自應支付或返還予本人之金額中逕行扣除。**I shall bear full responsibilities regarding any tax or other liability or obligation attributable to the Account Holder’s non-compliance with the terms and conditions as abovementioned (in making a self-certification, make a statement that is misleading, false or incorrect in a material particular and know, or am reckless as whether, the statement is misleading, false or incorrect in a material particular ), and the Bank does not assume any liability therefrom. I shall compensate the Bank for damages suffered therefrom (including but not limited to the penalty imposed by the competent authority and claim from the counterparty) and additional costs and fees. The Bank may deduct from the amount payable or returnable to the Account Holder.

此致 凱基商業銀行

To KGI Bank Co., Ltd.

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| --- |
| 帳戶持有人簽章 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(加蓋立約章或經濟部大小章)Signature of Account Holder： (Affix with corporate chop for MOEA or contract ) 身分: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Capacity (例如：公司之董事、合夥之合夥人、信託之受託人等，若您是以代理人身分簽署此聲明書，請檢附授權書。)(e.g., Director of a company, partner of a partnership, trustee of a trust etc. If signing under a power of attorney, please also attach a certified copy of the power of attorney.) |
| 簽署日期Date：\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_年(YYYY)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_月(MM)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_日(DD) |

主管Supervisor： 經辦(含驗印)Process by (Stamp /Signature Check)：

**【附錄一】具控制權之人資訊 【Appendix I】 Controlling Person**

**填表說明**Notes:**請在填寫本表格前詳細閱讀附錄二之填表說明**

Please read the following instructions as **Appendix II** before completing this form

**實體/組織名稱**Name of Entity or Organization**：\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**實體的統一編號/公司註冊證書號碼**Business Registration No./ Business Registration No. of Entity**：**

若帳戶持有人具有一個以上之具控制權之人，請複製此表單填寫其他具控制權之人之資料。

If the Account Holders have more than one controlling person, please copy this a form and fill in other controlling person’s information.

|  |  |
| --- | --- |
| 具控制權之人**Controlling Person** | **具控制權之人基本資料Controlling Person Identification**  |
| 姓名 Name : |
| 居住地址Residence Address 國家/地區 Country/Region:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_地址address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 出生日期Date of Birth\_\_\_\_\_\_\_\_年(YYYY)\_\_\_\_\_\_\_\_月(MM)\_\_\_\_\_\_\_日(DD) | 出生地Place of Birth 城市City:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_國家/地區 Country/Region:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. |
| 🞏具控制權之人僅為中華民國之稅務居民Controlling Person is only an ROC tax resident.，身分證字號／統一證號ID / Uniform ID Numbers: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(如勾選此項，以下「稅籍」及「具控制權之人類別」內容則無需填寫If the box is ticked, the following information of tax residence and type of controlling person is not required to fill in )🞏具控制權之人不為或不僅為中華民國稅務居民，並於下方註明本人之所有稅籍 Controlling Person is not or not only an ROC tax resident. Below indicate all my country(ies) of tax residence |
| 稅籍國家Country of tax residence | 稅籍編號Tax Identification Number | **無法提供稅籍編號者，請勾填原因A、B(含原因)或C****If no TIN is available, please enter Reason A, B (with explanation) or C** |
|  |  | 原因 Reason **🞏 A 🞏 B** : **🞏 C** |
|  |  | 原因 Reason **🞏 A 🞏 B** : **🞏 C** |
|  |  | 原因 Reason **🞏 A 🞏 B** : **🞏 C** |
| **原因Reason： A我所屬的稅務國家並無發給稅籍編號予其稅務居民。**The country/jurisdiction where I am a tax resident does not issue TINs to its residents.**B我無法取得稅籍編號或類似編號。(若選填此項者，請解釋無法取得稅籍編號之原因)** I am otherwise unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN if you have selected this reason) **C無需提供稅籍編號。(僅針對所填寫之稅籍國家/地區國內法未要求蒐集稅籍編號時，才能選填此項)** No TIN is required. (Note. Only select this reason if the domestic law of the relevant country/ jurisdiction of tax residence does not require the collection of the TIN) |
| 具控制權之人**類別Type of Controlling Person 請勾選一個最適類別 Please select the most appropriate status** |
| 1. 一般法人Legal Person
 | 🞏直接或間接持有實體之股份、資本或權益超過25%者 Individual who exercises control over an Entity owning directly or indirectly more than 25 percent of the Entity’s shares, capital, or equities | 🞏 透過其他方式對該實體行使控制權者Individual who exercises control over the Entity through other means | 🞏該實體之高階管理人員Individual who holds the position of senior managing official |
| 1. 信託Legal Arrangement-Trust
 | 🞏 委託人Settlor | 🞏 受託人Trustee | 🞏 信託監察人Protector | 🞏 受益人Beneficiary | 🞏任何其他對該信託行使最終有效控制權之自然人Any other Individual who exercises ultimate effective control over the trust |
| 1. 除信託以外其他法律安排Legal Arrangements other than Trust
 | 🞏 具相當或類似委託人地位之個人 Individual in a position equivalent/similar to Settlor | 🞏 具相當或類似受託人地位之個人 Individual in a position equivalent/similar to trustee | 🞏具相當或類似信託監察人地位之個人 Individual in a position equivalent/similar to protector | 🞏具相當或類似受益人地位之個人 Individual in a position equivalent/similar to beneficiary | 🞏 任何其他對該安排行使最終有效控制權之自然人Any other Individual who exercises ultimate effective control over the arrangements  |

※具控制權之人定義請參閱【附錄三】詳細說明 For the definition of “Controlling Person”, please refer to 【Appendix III】

※請檢附上述**美籍**具控制權之人之「遵循FATCA法案蒐集、處理及利用個人資料同意書」Please attach the Letter of Consent for the Collection, Processing and Use of Personal Information for FATCA Compliance (Controlling Persons(including shareholders and more than USD50,000 creditors contain natural person)/Beneficial Owners of Institutional Client)” for controlling person who is an U.S tax resident.

**【附錄二】填表說明【Appendix II】Instruction**

根據美國外國帳戶稅務遵從法(下稱「FATCA」)及中華民國金融機構執行共同申報及盡職調查作業辦法(下稱「CRS」)之規定，凱基銀行應收集及申報有關帳戶持有人稅籍與特定相關資料。若帳戶持有人具有非中華民國之稅籍，凱基銀行在法律上有責任把此聲明書內的資料及有關金融帳戶之其他金融資訊，申報予美國國稅局或中華民國稅務機關，除具有美國公民或美國稅籍居民身分適用FATCA外，中華民國稅務機關會將該資訊提供予與其簽訂跨國協定之其他稅籍國家進行稅務目的金融帳戶資訊交換。

Regulations based on the Foreign Account Tax Compliance Act (“FATCA”) and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions (“CRS”), KGI Bank is required to collect and report the Account Holder’s tax residence and certain information. If the Account Holder has any tax residence other than the Republic of China (Taiwan) (“ROC”), KGI Bank may be legally obliged to pass on the information in this form and other financial information with respect to the Account Holder’s financial accounts to the IRS or the ROC tax authority. Except the U.S citizen or U.S tax resident which are subject to FATCA, the ROC tax authority may exchange this information with tax authorities of jurisdictions pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

相關名詞解釋請詳附錄三。Please refer to the Appendix III for definitions.

除依據FATCA之規定或帳戶持有人之稅籍出現變動外，此聲明書屬永久有效。

Except the rule of FATCA or a change in circumstances relating to information of the Account Holder’s tax residency status, this form will remain valid.

若帳戶持有人為獨資業主，請填寫FATCA及CRS自我聲明書(個人版)；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。

Please fill in the FATCA and CRS Self-Certification Form (for Individual) if you are a sole proprietor; for joint or multiple account holders, please use a separate form for each individual person.

若帳戶持有人之實體身分別為「消極非金融機構實體」或「投資實體(由另一金融機構管理，且非位於應申報國或參與國之投資實體)」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「具控制權之人」)。

Where the Account Holder is a Passive NFE, or Investment Entity, an Investment Entity that is managed by another Financial Institution and located outside a Reportable Jurisdiction or a Participating Jurisdiction, 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.

凱基銀行作為一家金融機構，依法不得提供稅務或法律意見。As a financial institution, KGI Bank is not allowed to give any tax or legal advice.

若您對此聲明書之內容或所屬稅籍定義具有疑問，請聯絡您的稅務顧問或參考當地稅務機關發布之相關資訊。

If you have any question about the content of this form, please contact your tax advisor or refer to related information published by local tax authority.

**【附錄三】名詞解釋 【Appendix III】Definitions**

**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。**

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.

1. **帳戶持有人 Account Holder**

「帳戶持有人」指由管理金融帳戶之金融機構列為或辨識為持有該帳戶之人。金融機構以外之人，以代理人、保管人、被指定人、簽署人、投資顧問或中間人身分為他人利益持有金融帳戶者，該他人視為帳戶持有人。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。

The term “Account Holder” means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account. 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.

1. **稅籍編號(包括具有同等功能的辨識編號)TIN (including “functional equivalent”)**「稅籍編號」係指外國基於執行稅法之目的，辨識個人或實體之編號或具相當功能之辨識碼。稅籍編號是稅籍國家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，以便實施該稅籍國家的稅務法律。有關可接受的稅籍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。

某些稅籍國家不發出稅務編號。但是，這些稅籍國家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。

The term “TIN” means a taxpayer identifying number issued by the authorities which can identify individuals or entities.

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.

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.

1. **金融機構 Financial Institution**

「金融機構」係指「存款機構」、「保管機構」、「投資實體」及「特定保險公司」。

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”.

1. **存款機構 Depository Institution**

「存款機構」係指經常以銀行業或類似行業之通常營業方式收受存款之實體。

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

1. **保管機構 Custodial Institution**

「保管機構」係指主要業務係為他人帳戶持有金融資產或依法兼營信託或主要營業以外之其他業務致有為他人帳戶持有金融資產之實體，且其最近三個會計年度歸屬於持有金融資產及相關金融服務之收入合計數，達收入總額百分之二十者，存續期間不滿三年者以存續期間計算

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others or manages a trust sideline or holds Financial Assets for the account of others which is beyond the main business. 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.

1. **投資實體 Investment Entity**

「投資實體」係指下列任一實體：

(a)主要業務係為客戶或代客戶從事下列任一目之活動或操作，且其最近三個會計年度歸屬於該等活動或操作之收入合計數，達收入總額百分之五十者，存續期間不滿三年者以存續期間計算：

(i)支票、匯票、存單、票劵、衍生性金融商品等貨幣市場工具交易；外匯；匯率、利率及指數工具；可轉讓有價證券；或商品期貨交易。

(ii)個別及集合投資組合管理。

(iii)代他人進行其他投資、行政管理或經理金融資產或金錢。

(b)由存款機構、保管機構、特定保險公司或前款規定之投資實體管理，且其最近三個會計年度歸屬於金融資產之投資、再投資或交易之收入合計數，達收入總額百分之五十者，存續期間不滿三年者以存續期間計算。。

The term “Investment Entity” means any Entity:

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

i) 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;

ii) individual and collective portfolio management; or

iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or

(b) that is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described above and an Entity’s gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets is equals or exceeds 50% of the Entity’s gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence.

1. **特定保險公司 Specified Insurance Company**

「特定保險公司」係指任何發行具現金價值保險契約或年金保險契約、或須對具現金價值保險契約或年金保險契約承擔給付義務之保險公司或其控股公司。

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.

1. **投資實體(由另一金融機構管理，且非位於應申報國或參與國之投資實體) Investment Entity, except an Investment Entity that is managed by another Financial Institution and located outside a Reportable Jurisdiction or a Participating Jurisdiction**

「投資實體(由另一金融機構管理，且非位於應申報國或參與國之投資實體)」係指該實體屬應申報國及參與國以外並由一金融機構所管理。

The term “Investment Entity, an Investment Entity that is managed by another Financial Institution and located outside a Reportable Jurisdiction or a Participating Jurisdiction” means any Entity is located in a jurisdiction which is outside the Reportable Jurisdiction and Participating Jurisdiction and managed by a Financial Institution.

1. **應申報國 Reportable Jurisdiction**

「應申報國」指依據與我國商訂稅務用途資訊交換之條約或協定進行金融帳戶資訊自動交換，且經財政部公告之國家或地區。

The term “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.

1. **參與國 Participating Jurisdiction**

「參與國」指依經濟合作暨發展組織發布之共同申報及盡職審查準則進行金融帳戶資訊自動交換，且經財政部公告之國家或地區。

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.

1. **證券市場 Established Securities Market**

「證券市場」係指經政府機關正式認可及監督之市場，且該市場年度股票交易價值具相當規模。

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.

1. **非金融集團成員的控股非金融機構實體 Holding NFE that is a member of a nonfinancial group**

「非金融集團成員的控股非金融機構實體」係指主要活動係持有子公司已發行股票或對其提供融資及服務，且該子公司係從事金融機構業務以外之交易或商業行為。但不包括其功能為投資基金或其他基於投資目的以收購或挹資方式持有公司股權作為資本資產之投資工具。

The term “Holding NFE that is a member of a nonfinancial group” means 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.

1. **清算中或破產的非金融機構實體 NFE that is liquidating or emerging from bankruptcy**

「清算中或破產的非金融機構實體」係指前五年非屬金融機構，且正進行清算或重整程序。

The term “NFE that is liquidating or emerging from bankruptcy “ means 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

1. **非金融集團成員的財務中心 Treasury center that is member of a nonfinancial group**

「非金融集團成員的財務中心」係指主要活動係與其關係實體或為其關係實體從事融資或避險交易，且未對非關係實體提供融資或避險服務。前述關係實體以主要從事金融機構以外業務者為限。

The term “Treasury center that is member of a nonfinancial group “means 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

1. **非營利組織 Non-profit NFE**

「非營利組織」係指符合下列條件之非金融機構實體：

1. 專為宗教、公益、科學、藝術、文化、運動或教育之目的而於其所在國家或地區設立及營運者；或於其所在國家或地區設立及營運，且為專業組織、企業聯盟、商會、工會組織、農業或園藝組織、公民聯盟或專為促進社會福利之組織。
2. 於其所在國家或地區免納所得稅者。
3. 股東或成員對其所得或資產不得主張所有權或受益權。
4. 依其所在國家或地區適用之法律或其設立文件規定，除為執行慈善活動，或為給付合理勞務報酬或財產公平市價之價金外，不得分配所得或資產或贈與利益予私人或非慈善性質實體。
5. 依其所在國家或地區適用之法律或其設立文件規定，清算或解散時應將賸餘財產分配與政府實體或其他非營利組織，或歸屬其所在國家或地區之各級政府。

The term “Non-profit NFEs “means the NFE meets all of the following requirements:

* 1. 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;
	2. it is exempt from income tax in its jurisdiction of residence;
	3. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
	4. 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
	5. 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.
1. **消極非金融機構實體 Passive NFE**

「消極非金融機構實體」係指非屬積極非金融機構實體者。

The term “Passive NFE” means any NFE that is not an Active NFE.

1. **具控制權之人 Controlling Person(s)**

「具控制權之人」係指對實體具控制權之自然人，並按下列各款依序判定：

* + 1. 直接或間接持有實體之股份、資本或權益超過百分之二十五者。
		2. 透過其他方式對該實體行使控制權者。
		3. 該實體之高階管理人員。

於信託或其他法律安排，所稱具控制權之人指委託人、受託人、信託監察人、受益人、其他對該信託行使最終有效控制權之自然人，或具相當或類似地位之人。

The term “Controlling Persons” are the natural person(s) who exercise control over an entity.

(1) directly or indirectly owns or controls more than 25% of ownership interest of the corporation

(2) who exercises control of the Entity through other means.

(3) who holds the position of senior managing official exercises ultimate control over the management of the entity.

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s), the beneficiary(ies) or any other natural person(s) exercising ultimate effective control over the trust or equivalent or similar positions.

1. **逕行申報之外國非金融實體 Direct Reporting NFFE**

「逕行申報之外國非金融實體」係指實體選擇自行申報直接或間接之美國具控制權之人。

The term “A direct reporting NFFE” means a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.

1. **應申報帳戶 Reportable Account**

「應申報帳戶」係指由應申報國居住者或具控制權之人為應申報國居住者之消極非金融機構實體持有或共同持有。

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.

1. **特定美國法人 Specified U.S. person**

特定美國人－實體係指排除下列對象以外的美國實體

The term “Specified U.S. person” means any U.S. person other than the following

 (1)股票在一或多個證券市場正常交易的任何公司，如§1.1472-1(c)(1)(i)所述；A corporation the stock of which is regularly traded on one or more established securities markets, as described in §1.1472-1(c)(1)(i)

(2)與§1.1472-1(c)(1)(i)所述之公司屬同一擴增關係企業集團的任何公司；Any corporation that is a member of the same expanded affiliated group as a corporation described in §1.1472-1(c)(1)(i)

(3)在第501(a)節下免稅的任何組織，或於第7701(a)(37)節所定義之個人退休計畫；Any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37)

(4)由美國或其完全持有的任何機構；The United States or any wholly owned agency or instrumentality thereof

(5)任何美國聯邦州、哥倫比亞特區、任何美國屬地、任何上述對象的任何政治分支機構，或由一個或多個上述對象完全持有的任何機構；Any State, the District of Columbia, any U.S. territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing

(6)任何於第581節中所定義的銀行；Any bank as defined in section 581

(7)任何於第856節中所定義的不動產投資信託；Any real estate investment trust as defined in section 856

(8)任何於第851節所定義之受管轄的投資公司，或根據1940年投資公司法案15U.S.C. 80a-64)向證券管理委員會註冊 之任何法人；Any regulated investment company as defined in section 851 or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 15U.S.C. 80a-64)

(9)任何於第584(a)節中所定義的共同信託基金；Any common trust fund as defined in section 584(a)

(10)任何在第664(c)節下免稅的信託，或屬第4947(a)(1)節所述的任何信託；Any trust that is exempt from tax under section 664(c) or is described in section 4947(a)(1)

(11)任何依上述美國或各州法令規範註冊之證券、商品、或衍生性金融工具(包括名目本金契約、期貨、遠期契約、和選擇權)的自營商；A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State

(12)經紀商；A broker

(13)在第403(b)節計畫或第457(g)節計畫下的任何免稅信託；Any tax exempt trust under a section 403(b) plan or section 457(g) plan.