

致：交通銀行信託有限公司  
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To: Bank of Communications Trustee Limited  
1/F., Far East Consortium Building, 121 Des Voeux Central, Hong Kong

## 自我聲明書 (實體客戶及控權人士)

### Self-Certification Form (Entity Client & Controlling Person)

客戶須知: 填寫此表格前，請先閱讀本節。

Important Notice to Customer(s): Please read this section before completing this form.

作為財務機構，我們是不允許給予客戶稅務諮詢。

如果您對此表格、說明，或您的稅務居民身份定義有任何疑問，請聯繫您的稅務顧問或相關稅務機關。您可以在OECD自動訊息交換網站獲取更多信息，包括已簽署自動交換信息協議的司法管轄區的名單及被請求交換的有關信息。

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

As a financial institution, we are not allowed to give tax advice.

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or relevant tax authority. You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal.

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

除不適用或特別註明外，必須填寫這份表格所有部分。如這份表格上的空位不夠應用，可另紙填寫。

All parts of this form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s).

您可能會被要求提供額外證明文件，以核實此表格上之內容。

You may be asked to provide additional documents to evidence the declaration made on this form.

如此表格中，英文兩個版本有任何不相符之處，應以英文版本為準，所有您在此聲明書提供的資料會被視為答覆英文版本原文。

In the event of any inconsistency between the English and Chinese language text on this Self-Certification form, the English version will prevail and all information provided by you on this form will be treated as addressing the English text.

請在適當空格內加上「✓」號

Please tick 「✓」 the appropriate box

#### I. 一般資料 General Information

##### 第1部份：實體身份 Section 1 : Entity Identification

實體/分支機構名稱 Legal Name of Entity/Branch

香港商業登記號碼/其他(請註明) Hong Kong Business Registration Number/Others (Please specify)

實體成立為法團或設立所在的稅務管轄區 Jurisdiction of Incorporation/Organization

營業地址 Business Address:

室/層/座 Room/ Flat, Floor, Block

樓宇/屋苑名稱，街道號數/名稱 Name of Building/Estate, No. & Name of Street/Road

城市 City

國家 Country

郵政編碼/郵遞區號碼 Post Code/ZIP Code

通訊地址 (如與上述營業地址不同) Correspondence Address (if different from the business address stated above):

室/層/座 Room/ Flat, Floor, Block

樓宇/屋苑名稱，街道號數/名稱 Name of Building/Estate, No. & Name of Street/Road

城市 City

國家 Country

郵政編碼/郵遞區號碼 Post Code/ZIP Code

## II. 美國「海外帳戶稅收合規法案」 U.S. Foreign Account Tax Compliance Act (“FATCA”)

### 第2部份：帳戶狀況 Section 2 : Account Status

本人/吾等(代表本實體)已填寫並向貴公司遞交由美國稅務局發出相關的聲明書(例如: W-8 表格/ W-9 表格)及「為符合合規要求的同意書」。

I/We (on behalf of the entity) have completed and submitted a relevant declaration issued by the U.S. Internal Revenue Service (“IRS”) (e.g. Form W-8/ Form W-9) and the “Consent Letter for Compliance Purposes” to your company.\*

☐ 是 Yes ☐ 否 No

**\* 如上述問題選擇“是”，可直接跳去第5部份。否則，請完成以下部份。**

**\* If you have indicated “Yes” to the above question, please go to Section 5. Otherwise, please complete the following.**

本人/吾等(代表本實體)作出以下聲明:

I/We (on behalf of the entity) make the following declaration:

- (a) 本實體是屬於在美國或其任何一州或其政府分支機構(包括哥倫比亞特區或其他州在內)之法律下所成立或組成並須課稅的法人團體及合夥團體。

The entity is taxable as a corporation, or a partnership, created or organized in or under the laws of the United States of America (“U.S.”) or any state or political subdivision thereof or therein, including the District of Columbia or any other U.S. States.

☐ 是 Yes ☐ 否 No

- (b) 本實體是屬於任何來源的收入均須繳納美國聯邦所得稅的遺產。

The entity is an estate the income of which is subject to U.S. federal income tax regardless of the source thereof.

☐ 是 Yes ☐ 否 No

- (c) 本實體是屬於美國境內法院可監理其行政事務且有一人或一人以上之美國人士擁有控制所有主要決定權限之信託，或於1996年8月20日已存在且於1996年8月19日被視為美國信託之選擇信託。

The entity is a trust with respect to which a court within the U.S. is able to exercise primary supervision over its administration and one or more U.S. persons have the authority to control all of its substantial decisions, or certain electing trusts that were in existence on 20 August 1996 and were treated as domestic trusts on 19 August 1996.

☐ 是 Yes ☐ 否 No

**如您在上述問題(a), (b) 及/或(c) 中選擇“是”，請完成第3部份。否則，請完成第4部份。**

**If you have indicated “Yes” to the question (a), (b) and/or (c) above, please complete Section 3. Otherwise, please complete Section 4.**

### 第3部份：美國實體 Section 3 : United States Entities

本人/吾等(代表本實體) 聲明本實體是:

I/We (on behalf of the entity) certify that the entity is:

- (a) ☐ 特定美國人士 A Specified U.S. Person

如是，請提供美國稅務編號(TIN)。

實體的美國稅務編號通常為僱主身份識別號碼(EIN)。

If “Yes”, please provide your Taxpayer Identification Number (TIN).

For entities, it is your Employer Identification Number (EIN).

僱主身份識別號碼									
Employer Identification number									

- (b) ☐ 非特定美國人士 A Non-Specified U.S. Person

如是，請提供FATCA申報豁免號碼: A/ B/ C/ D/ E/ F/ G/ H/ I/ J/ K/ L/ M^

(詳情請參閱附錄I之指引A, ^ 刪去不適用者)

If “Yes”, please provide a FATCA Reporting Exemption Code: A/ B/ C/ D/ E/ F/ G/ H/ I/ J/ K/ L/ M^

(Please refer to Guidance Notes A of Appendix I for details, ^ Delete as appropriate)

**完成第3部份後，請繼續完成第5部份。**

**Please also complete Section 5 after you have completed Section 3.**

#### 第4部份：其他FATCA類別 Section 4 : Other FATCA Classification

若貴實體屬於 FATCA 法規下「海外財務機構」(「海外財務機構」)的定義，請完成 4.1。(關於各個類別的定義,請參閱附錄 I 之指引 A)

If the entity is a Foreign Financial Institution ("FFI") as defined under the relevant FATCA rules, please complete 4.1. (Please refer to Guidance Notes A of Appendix I for definition of each classification)

若貴實體不屬於 FATCA 法規下「海外財務機構」(「海外財務機構」)的定義，請完成 4.2。(關於各個類別的定義,請參閱附錄 I 之指引 A)

If the entity is NOT a Foreign Financial Institution ("FFI") as defined under the relevant FATCA rules, please complete 4.2. (Please refer to Guidance Notes A of Appendix I for definition of each classification)

##### 4.1 財務機構的 FATCA 類別 FATCA Classification for Financial Institutions

假如貴實體是海外財務機構,請在下列適當空格內加上「✓」號,並填上有關資料。

If the entity is a FFI, please tick 「✓」 the appropriate box and fill in relevant information below.

本人/吾等(代表本實體)聲明本實體是:

I/We (on behalf of the entity) certify that the entity is a:

財務機構的FATCA類別 FATCA Classification for Financial Institutions	請提供全球中介人識別碼 (GIIN) Please provide the Global Intermediary Identification Number (GIIN)
<input type="radio"/> 香港財務機構 Hong Kong Financial Institution	
<input type="radio"/> 跨政府協議版本一下有報告義務的財務機構 Reporting Financial Institution in a Model 1 IGA Jurisdiction	
<input type="radio"/> 跨政府協議版本二下有報告義務的財務機構 Reporting Financial Institution in a Model 2 IGA Jurisdiction	
<input type="radio"/> 非跨政府協議下參與海外財務機構 Participating FFI in a Non-IGA Jurisdiction	
<input type="radio"/> 受保薦的海外財務機構 Sponsored FFI	<div>受保薦的海外財務機構的GIIN GIIN of the Sponsored FFI</div> <div>保薦機構的名稱 Name of the Sponsoring Entity</div> <div>保薦機構的GIIN GIIN of the Sponsoring Entity</div>
<input type="radio"/> 已註冊的視作合規海外財務機構(受保薦的海外財務機構除外) Registered Deemed Compliant FFI (Except Sponsored FFI)	
<input type="radio"/> 經認證的視作合規海外財務機構 Certified Deemed Compliant FFI	不適用 Not applicable
<input type="radio"/> 豁免實益擁有人 Exempt Beneficial Owner	不適用 Not applicable
<input type="radio"/> 不參與海外財務機構 Non-Participating FFI	不適用 Not applicable

如貴實體的FATCA類別未於上述列出,請在以下填寫貴實體的FATCA類別及提供全球中介人識別號碼(GIIN)(如適用)。

If your FATCA Classification is not listed above, please state your FATCA Classification and provide the Global Intermediary Identification Number (GIIN) (if applicable).

## 4.2 非財務機構的 FATCA 類別 FATCA Classification for Non-Financial Institutions

若貴實體不屬於海外財務機構，請在下列適當空格內加上「✓」號，並填上有關資料。

If the entity is NOT a FFI, please tick 「✓」 the appropriate box and fill in relevant information below.

本人/吾等(代表本實體)聲明本實體是:

I/We (on behalf of the entity) certify that the entity is a:

非財務機構的FATCA類別 FATCA Classification for Non-Financial Institutions	請提供全球中介人識別號碼 (GIIN) Please provide the Global Intermediary Identification Number (GIIN)
<input type="radio"/> 主動非財務海外實體 Active Non-financial Foreign Entity ("NFFE")	不適用Not applicable
<input type="radio"/> 不涉及美國操控人士的被動非財務海外實體 Passive NFFE without Controlling U.S. Person(s)	不適用Not applicable
<input type="radio"/> 涉及美國操控人士的被動的非財務海外實體 - <b>請填寫第6部份</b> Passive NFFE with Controlling U.S. Person(s) - <b>Please complete Section 6</b>	不適用Not applicable
<input type="radio"/> 直接申報的非財務海外實體 Direct Reporting NFFE	
<input type="radio"/> 受保薦的直接申報的非財務海外實體 Sponsored Direct Reporting NFFE	<div>受保薦的直接申報的非財務海外實體的GIIN GIIN of the Sponsored Direct Reporting NFFE</div> <div>保薦機構的名稱 Name of the Sponsoring Entity</div> <div>保薦機構的GIIN GIIN of the Sponsoring Entity</div>

如貴實體的FATCA類別未於上述列出，請在以下填寫貴實體的FATCA類別及提供全球中介人識別號碼(GIIN) (如適用)。

If your FATCA Classification is not listed above, please state your FATCA Classification and provide the Global Intermediary Identification Number (GIIN) (if applicable).

### III. 通用報告準則 Common Reporting Standards (“CRS”)

#### 第5部份：CRS 申報 Section 5 : CRS Reporting

請注意第 5 部份**必須**全部回答。(關於各個實體類別的定義,請參閱附錄 I 之指引 B)

Please note Section 5 **must be** answered. (Please refer to Guidance Notes B of Appendix I for definition of each entity type)

本人/吾等(代表本實體) 聲明本實體是:

I/We (on behalf of the entity) certify that the entity is:

(a) 實體於本地實施的自動交換標準中的身份是:

An account holder of the following type for purposes of local jurisdiction implementation of the OECD Standard for Automatic Exchange of Financial Information in Tax Matters:

<b>財務機構</b> Financial Institution	<input type="radio"/> 託管機構、存款機構或指明保險公司 Custodial Institution, Depository Institution or Specified Insurance Company  <input type="radio"/> 投資實體，但不包括由另一財務機構管理（例如：擁有酌情權管理投資實體的資產）並位於非參與稅務管轄區的投資實體 Investment Entity, except an investment entity that is managed by another financial institution (e.g. with discretion to manage the entity's assets) and located in a non-participating jurisdiction
<b>主動非財務實體</b> Active Non-Financial Entity (“NFE”)	<input type="radio"/> 該非財務實體的股票經常在 _____ (一個具規模證券市場) 進行買賣 NFE the stock of which is regularly traded on _____, which is an established securities market  <input type="radio"/> _____ 的有關連實體，該有關連實體的股票經常在 _____ (一個具規模證券市場) 進行買賣 Related entity of _____, the stock of which is regularly traded on _____, which is an established securities market  <input type="radio"/> 政府實體、國際組織、中央銀行或由前述的實體全權擁有的其他實體 NFE is a governmental entity, an international organization, a central bank, or an entity wholly owned by one or more of the foregoing entities  <input type="radio"/> 除上述以外的主動非財務實體 (請說明 _____ ) Active NFE other than the above (Please specify _____ )
<b>被動非財務實體</b> Passive NFE	<input type="radio"/> 位於非參與稅務管轄區並由另一財務機構管理的投資實體 - <b>請填寫第6部份</b> Investment entity that is managed by another financial institution and located in a non-participating jurisdiction - <b>Please complete Section 6</b>  <input type="radio"/> 不屬主動非財務實體的非財務實體 - <b>請填寫第6部份</b> NFE that is not an active NFE - <b>Please complete Section 6</b>

(b) 實體為下列司法管轄地的稅務居民<sup>1</sup>：

A tax resident<sup>1</sup> in the following jurisdiction(s):

請提供以下資料，列明 (a) 帳戶持有人的稅務居民司法管轄地，亦即帳戶持有人的稅務管轄區（香港包括在內）及 (b) 該居留司法管轄區發給帳戶持有人的稅務編號或具有等同功能的識別編號（「稅務編號」<sup>2</sup>）。請列出您所有的（不限於 3 個）稅務居民司法管轄地。如果您對您的稅務居民司法管轄地有任何疑問，請聯絡您的稅務顧問。

Please complete the following table indicating (a) the jurisdiction of tax residence (including Hong Kong) where the account holder is a resident for tax purposes and (b) the account holder's Taxpayer Identification Number or its Functional Equivalent ("TIN"<sup>2</sup>) for each jurisdiction indicated. Please indicate **ALL** (not restricted to three) of your jurisdictions of tax residence. If you have any questions about your jurisdiction(s) of tax residency, please contact your tax advisor.

如帳戶持有人是香港稅務居民，稅務編號是其香港商業登記號碼。

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number.

如未能提供稅務編號，必須填寫理由 A, B 或 C:

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

理由 A - 帳戶持有人的稅務居民司法管轄區並沒有向其居民發出稅務編號。

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

理由 B - 帳戶持有人不能取得稅務編號。如選取這一理由，請在下表中解釋帳戶持有人不能取得稅務編號的原因。

Reason B - The account holder is unable to obtain a TIN. Please explain why you are unable to obtain a TIN if you have selected this reason in the table below.

理由 C - 帳戶持有人毋須提供稅務編號。這理由只適用於稅務居民司法管轄區的主管機關不需要帳戶持有人披露稅務編號。

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

稅務居民 <sup>1</sup> 司法管轄地 Jurisdiction of Tax Residence <sup>1</sup>	稅務編號 <sup>2</sup> TIN <sup>2</sup>	如未能提供稅務編號，請填寫理由 A, B 或 C (如選取理由 B，請解釋帳戶持有人不能取得稅務編號的原因) Enter Reason A, B or C if TIN is unavailable (Please explain why you are unable to obtain a TIN if you have selected Reason B)
(1)		
(2)		
(3)		

<sup>1</sup> 實體之「稅務居民」的定義：一般而言，如根據某個稅務管轄區的規定(包括稅收協定)，任何實體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、成立為法團地點，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實體，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：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

<sup>1</sup> The definition of "Tax Resident/ Tax Residence" of Entity: 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. 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. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

<sup>2</sup> 「稅務編號」(包括具有等同功能的識別編號)的定義：「稅務編號」一詞指納稅人的識別編號或具有等同功能的識別編號(如無納稅人的識別編號)。稅務編號是稅務管轄區向個人或實體分配獨有的字母與數字組合，用於識別個人或實體的身分，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別功能的其他完整號碼(「具有等同功能的識別號碼」)。此類號碼的例子包括：就實體而言，商業/公司登記代碼/號碼。

<sup>2</sup> The definition of **“TIN”** (including “functional equivalent”): 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 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 utilise 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.



## IV. 被動非財務(海外)實體 Passive Non-Financial (Foreign) Entity

### 第6部份：控權人士 Section 6 : Controlling Person(s)

只供於第4.2部份被分類為涉及美國操控人士的被動的非財務海外實體及/或第5部份被分類為被動非財務實體填寫。

Complete only for an entity that is classified as a Passive NFFE with Controlling U.S. Person(s) in Section 4.2 and/ or a Passive NFE in Section 5.

就每位控權人士而言，必須填寫每位控權人士持有稅籍之**所有**（不限於4個）稅務居民<sup>3</sup>司法管轄地及有關稅務編號或具有等同功能的識別編號（「稅務編號」）（包括美國和香港，如適用）。請留意控權人士代表符合指定條件之自然人。如果有超過4位控權人士，請使用額外的自我聲明書。

For each Controlling Person, fill in **ALL** (not restricted to four) jurisdiction(s) and the associated Taxpayer Identification Number or its Functional Equivalent (“TIN”) where that Controlling Person is a tax resident<sup>3</sup> (including U.S. and Hong Kong, where applicable). Please note that Controlling Person refer to natural persons who meet specified requirements. If you have more than four Controlling Persons, please use an additional Self-Certification form.

如控權人士是香港稅務居民，稅務編號是其香港身份證號碼。

If the Controlling Person is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.

理由 A - 控權人士的稅務居民司法稅務管轄區並沒有向其居民發出稅務編號。

Reason A - The jurisdiction where the controlling person is a resident for tax purposes does not issue TINs to its residents.

理由 B - 控權人士不能取得稅務編號。如選取這一理由，請在下表中解釋控權人士不能取得稅務編號的原因。

Reason B - The controlling person is unable to obtain a TIN. Please explain why the controlling person is unable to obtain a TIN if you have selected this reason in the table below.

理由 C - 控權人士毋須提供稅務編號。這理由只適用於稅務居民司法管轄區的主管機關不需要控權人士披露稅務編號。

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

<sup>3</sup> **控權人士之「稅務居民」的定義：**一般而言，要斷定某個人是否屬一個稅務管轄區的稅務居民，會根據有關人士身處之地或逗留於該地的時間(例如是否在一課稅年度超過183天)。任何人士即使某稅務管轄區繳稅(例如預扣稅、消費稅或資本增值稅)，並不會使該人士自動成為該稅務管轄區的稅務居民。

在經合組織建立的自動交換資料網站內，你可以尋找更多有關不同稅務管轄區的稅務法律對其稅務居民的定義的資料。網址為：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>。

此外，如果您對您的稅務居民身份定義有任何疑問，請聯繫您的稅務顧問或相關稅務機關。

<sup>3</sup> The definition of “**Tax Resident/ Tax Residence**” of **Controlling Person**: In general, whether or not an individual is a tax resident of a jurisdiction is determined by having regard to the person’s physical presence or stay in a place (say, whether over 183 days within a tax year). That a person has paid taxes charged by a jurisdiction (say, value-added tax, withholding tax or capital gains tax) does not automatically render that person a tax resident of that jurisdiction.

In OECD’s AEOI portal, you can find more information regarding the tax laws of different jurisdictions for defining tax residence. The website address is as follows: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>.

Meanwhile, if you have any questions about defining your tax residency status, please speak to your tax advisor or relevant tax authority.



**第 6 部份：控權人士(續) Section 6 : Controlling Person(s) (Continued)**

控權人士之姓名, 香港身份證或護照號碼及出生日期 Name, HKID or Passport Number and Date of Birth of Controlling Person ("CP")		控權人士之居住地址及通訊地址 (如與居住地址不同) Residence Address and Mailing Address (if different from the residence address) of CP	控權人士之稅務居民 <sup>3</sup> 司法管轄地 Jurisdiction(s) of Tax Residence <sup>3</sup> of CP	控權人士在該司法管轄地持有稅籍之稅務編號 <sup>2</sup> , 如果不能提供稅務編號, 請填寫理由 A, B 或 C (如選取理由 B, 請解釋控權人士不能取得稅務編號的原因) TIN(s) <sup>2</sup> for Each Jurisdiction of Tax Residence of CP or Enter Reason A, B or C if TIN is unavailable (Please explain why CP is unable to obtain a TIN if you have selected Reason B)
控權人士 1 CP1	控權人士的姓氏 Last Name or Surname of CP	<b>居住地址 Residence Address:</b>  室/層/座 Room/ Flat, Floor, Block	(1)	
	控權人士的名字 First or Given Name of CP	樓宇/屋苑名稱, 街道號數/名稱 Name of Building/Estate, No. & Name of Street/Road  城市 City      國家 Country      郵政編碼/郵遞區號碼 Post Code/ZIP Code	(2)	
	香港身份證或護照號碼 HKID or Passport Number	<b>通訊地址 (如與上述居住地址不同) Correspondence Address (if different from the residence address stated above):</b>  室/層/座 Room/ Flat, Floor, Block	(3)	
	出生日期 (日/月/年) Date of Birth (dd/mm/yyyy)	樓宇/屋苑名稱, 街道號數/名稱 Name of Building/Estate, No. & Name of Street/Road  城市 City      國家 Country      郵政編碼/郵遞區號碼 Post Code/ZIP Code	(4)	
控權人士 2 CP2	控權人士的姓氏 Last Name or Surname of CP	<b>居住地址 Residence Address:</b>  室/層/座 Room/ Flat, Floor, Block	(1)	
	控權人士的名字 First or Given Name of CP	樓宇/屋苑名稱, 街道號數/名稱 Name of Building/Estate, No. & Name of Street/Road  城市 City      國家 Country      郵政編碼/郵遞區號碼 Post Code/ZIP Code	(2)	
	香港身份證或護照號碼 HKID or Passport Number	<b>通訊地址 (如與上述居住地址不同) Correspondence Address (if different from the residence address stated above):</b>  室/層/座 Room/ Flat, Floor, Block	(3)	

	出生日期 ( 日/月/年 ) Date of Birth (dd/mm/yyyy)	樓宇/屋苑名稱，街道號數/名稱 Name of Building/Estate, No. & Name of Street/Road  城市 City      國家 Country      郵政編碼/郵遞區號碼 Post Code/ZIP Code	(4)	
控權人士之姓名， 香港身份證或護照號碼及出生日期 Name, HKID or Passport Number and Date of Birth of Controlling Person ("CP")		控權人士之居住地址及通訊地址 (如與居住地址不同 ) Residence Address and Mailing Address (if different from the residence address) of CP	控權人士之稅務居民 <sup>3</sup> 司法管轄地 Jurisdiction(s) of Tax Residence <sup>3</sup> of CP	控權人士在該司法管轄地持有稅籍之稅務編號 <sup>2</sup> ， 如果不能提供稅務編號，請填寫理由 A, B 或 C (如選取理由 B，請解釋控權人士不能取得稅務編號的原因) TIN(s) <sup>2</sup> for Each Jurisdiction of Tax Residence of CP or Enter Reason A, B or C if TIN is unavailable (Please explain why CP is unable to obtain a TIN if you have selected Reason B)
控權人士 3 CP3	控權人士的姓氏 Last Name or Surname of CP	<b>居住地址 Residence Address:</b>  室/層/座 Room/ Flat, Floor, Block	(1)	
	控權人士的名字 First or Given Name of CP	樓宇/屋苑名稱，街道號數/名稱 Name of Building/Estate, No. & Name of Street/Road  城市 City      國家 Country      郵政編碼/郵遞區號碼 Post Code/ZIP Code	(2)	
	香港身份證或護照號碼 HKID or Passport Number	<b>通訊地址 (如與上述居住地址不同 )</b> <b>Correspondence Address (if different from the residence address stated above):</b>  室/層/座 Room/ Flat, Floor, Block	(3)	
	出生日期 ( 日/月/年 ) Date of Birth (dd/mm/yyyy)	樓宇/屋苑名稱，街道號數/名稱 Name of Building/Estate, No. & Name of Street/Road  城市 City      國家 Country      郵政編碼/郵遞區號碼 Post Code/ZIP Code	(4)	
控權人士 4 CP4	控權人士的姓氏 Last Name or Surname of CP	<b>居住地址 Residence Address:</b>  室/層/座 Room/ Flat, Floor, Block	(1)	
	控權人士的名字 First or Given Name of CP	樓宇/屋苑名稱，街道號數/名稱 Name of Building/Estate, No. & Name of Street/Road  城市 City      國家 Country      郵政編碼/郵遞區號碼 Post Code/ZIP Code	(2)	

	<div>香港身份證或護照號碼 HKID or Passport Number</div>	<div>通訊地址 (如與上述居住地址不同 ) Correspondence Address (if different from the residence address stated above):</div> <div>室/層/座 Room/ Flat, Floor, Block</div>	(3)	
	<div>出生日期 ( 日/月/年 ) Date of Birth (dd/mm/yyyy)</div>	<div>樓宇/屋苑名稱 , 街道號數/名稱 Name of Building/Estate, No. &amp; Name of Street/Road</div> <div>城市 City      國家 Country      郵政編碼/郵遞區號碼 Post Code/ZIP Code</div>	(4)	

## 第6部份：控權人士 (續) Section 6 : Controlling Person(s) (Continued)

在適當方格內加上「✓」號，指出控權人士就實體所屬的控權人士類別。

Please tick 「✓」 the appropriate box to indicate the type of controlling person for each controlling person.

實體類別 Type of Entity	控權人士類別 Type of Controlling Person	控權 人士 1 CP1	控權 人士 2 CP2	控權 人士 3 CP3	控權 人士 4 CP4
法團/合夥 Corporation/ Partnership	擁有控制股權的個人 (即擁有法團超過 25% 以上的已發行股本；或合夥 0% 以上的資本或利潤) Individual who has a controlling ownership interest (i.e. more than 25% of issued share capital of a corporation; or more than 0% of the capital or profits of a partnership)				
	以其他途徑行使控制權或有權行使控制權的個人 (即擁有法團 25% 以上的表決權；或合夥 0% 以上的表決權) Individual who exercises control/is entitled to exercise control through other means (i.e. more than 25% of voting rights of a corporation; or more than 0% of voting rights of a partnership)				
	對該實體的管理行使最終控制權的個人 Individual who exercises ultimate control over the management of the entity				
	如沒有符合以上三個類別的個人，則擔任該實體的高級管理人員職位的個人 If no individual falls within the above 3 categories, individual who holds the position of senior managing official of the entity				
信託 Trust	財產授予人 Settlor				
	受託人 Trustee				
	保護人或執行人 Protector or enforcer				
	受益人或某類別受益人的成員 Beneficiary or member of the class of beneficiaries				
	其他擁有對該實體的最終控制權的個人 Other individual who has ultimate control over the entity				
相等於或相類於信託 Equivalent or similar to a Trust	處於相等/相類於財產授予人位置的個人 Individual in a position equivalent/similar to settlor				
	處於相等/相類於受託人位置的個人 Individual in a position equivalent/similar to trustee				
	處於相等/相類於保護人或執行人位置的個人 Individual in a position equivalent/similar to protector or enforcer				
	處於相等/相類於受益人或某類別受益人的成員位置的個人 Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries				
	其他擁有對該實體的最終控制權的個人 Other individual who has ultimate control over the entity				

1. 本人/吾等(代表本實體)明白既允許承認此聲明書及有關本實體、其控權人士(如有)及須申報帳戶的任何資料可向任何本地或海外政府、監管或稅務機關或機構(包括但不限於中華人民共和國香港特別行政區政府稅務局及美國稅務局)提供, 以及向適用法例、法規、慣例或指引(包括但不限於香港稅務條例、任何在本地實施的OECD「經濟合作與發展組織稅務金融訊息自動交換標準/通用報告準則」(「自動交換財務帳戶資料」)、美國「海外帳戶稅收合規法案」及在香港或任何其他相關司法管轄地已落實的同類稅務資訊共用制度)所規定或指示或交通銀行信託有限公司(「公司」)認為必要的任何其他本地或海外人士或單位提供; 及可由貴公司存儲、使用及披露, 以便其遵從有關向本人/吾等提供服務的義務、承諾、安排或市場慣例。

I/We (on behalf of the entity) acknowledge that the information contained in this form and information regarding the account holder, controlling person(s) (if any) and any reportable account(s) may be reported to any local or foreign governmental, regulatory or tax authorities or bodies (including without limitation the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the IRS), and to any other local foreign persons or entities required or directed by applicable laws, regulations, practices or guidelines (including without limitation the Hong Kong Inland Revenue Ordinance, any local implementation of the OECD Standard for Automatic Exchange of Financial Information in Tax Matters/Common Reporting Standard ("AEOI"), the U.S. Foreign Account Tax Compliance Act ("FATCA") and local implementation hereof, and any similar tax information sharing regime put in place in Hong Kong or any other relevant jurisdiction) or deemed necessary by Bank of Communications Trustee Limited ("the Company"); and stored, used and disclosed by the Company so that it can comply with obligations, commitments, arrangement or market practices in relation to providing services to me/ us.

2. 本人/吾等(代表本實體)在此聲明, 本人/吾等已按照任何適用法律和法規的規定, 向實體的所有股權持有人及第三方作出妥當通知, 並已從前述人士獲得所有必要的同意和豁免, 前述人士的資料可能(i)出現在此自我聲明書和前段所描述之任何稅務表格及其任何附件中; 及/或(ii) 貴公司根據此自我聲明書及相關美國稅務表格或其擬定原意, 以任何方式予以存儲、使用及披露。

I/We (on behalf of the entity) declare that I/We have duly notified as required by any applicable laws and regulations, and obtained all necessary consent and waiver from, all equity holders of the Entity and third parties whose information may (i) appear in this Self-Certification and any IRS form(s) and any attachments to these forms described in the preceding paragraph; and/or (ii) in any way be stored, used and disclosed by the Company pursuant to, or as contemplated in, this Self-Certification form and the relevant IRS form(s).

3. 因應本地或海外監管機構或稅務機構的要求, 本人/吾等(代表本實體)同意並准許貴公司可按適用的法律、法規和指令在本實體的戶口中扣留相關所須的款項。

Where required by local or overseas regulators or tax authorities, I/We (on behalf of the entity) consent and agree that the Company may withhold from the account(s) of the entity such amounts as may be required according to applicable laws, regulations and directives.

4. (此項聲明僅適用於閣下在第二份的任何問題中選擇“是”的情況)  
(This declaration is applicable only if you have tick "Yes" in any of the questions in Section 2)

在願受作假證供的懲處下, 本人/吾等(代表本實體)聲明:

Under penalty of perjury, I/We (on behalf of the entity) declare that:

- (i) 此聲明書所示的號碼是本實體正確的美國稅務編號; 及

The number shown on this Self-Certification form is the correct taxpayer identification number of the entity, and

- (ii) \*本實體不需要繳納後備預扣稅: 因為 a) 本實體獲豁免不需繳納後備預扣稅, 或 b) 本實體未有收到美國稅務局通知指因本實體未能報告所有利息或股息而需繳交後備預扣稅, 或 c) 美國稅務局告知本實體不再需要繳交後備預扣稅; 及

\*The entity is not subject to backup withholding because: (a) the entity is exempted from backup withholding, or (b) the entity has not been notified by the IRS that the entity is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified the entity that it is no longer subject to backup withholding, and

- (iii) 本實體是 (a) 美國或其任何一州或其政府分支機構(包括哥倫比亞特區或其他州在內)之法律下所成立或組成並須課稅的法人團體或合夥團體; (b) 屬於任何來源的收入均須繳納美國聯邦所得稅的遺產; 或 (c) 屬於美國境內法院可監理其行政事務且有一人或一人以上之美國人士擁有控制所有主要決定權限之信託, 或於1996年8月20日已存在且於1996年8月19日被視為美國信託之選擇信託; 及

The entity is an entity taxable as a corporation, or a partnership, created or organized in or under the laws of the U.S. or any state or political subdivision thereof or therein, including the District of Columbia or any other U.S. States, (b) an estate the income of which is subject to U.S. federal income tax regardless of the source thereof, or (c) a trust with respect to which a court within the U.S. is able to exercise primary supervision over its administration and one or more U.S. persons have the authority to control all of its substantial decisions, or certain electing trusts that were in existence on 20 August 1996 and were treated as domestic trusts on 19 August 1996; and

- (iv) 此聲明書中所填寫的, 表明本實體免於FATCA報告的FATCA號碼(如有)是正確的。

The FATCA code(s) entered on this form (if any) indicating that the entity is exempted from FATCA reporting is correct.

**(註：如貴實體已獲美國稅務局通知貴實體目前因未能在稅務申報表中申報所有利息或股息而須繳納後備預扣稅，則須刪除上文第 ii 項(以 \* 符號標示)。)**

**(Note: You must cross out item ii (marked with \*) above if the entity has been notified by the IRS that the entity is currently subject to backup withholding because the entity has failed to report all interest and dividends on its tax return.)**

5. 本人/吾等(代表本實體)在此聲明本人/吾等已檢查此聲明書及其任何附件的所有內容及陳述並盡本人/吾等所知及確信，聲明內容均屬真實、正確和完整。本人/吾等(代表本實體)明白貴公司依賴此等資料以決定實體的身份是否符合美國「海外帳戶稅收合規法案」及「自動交換財務帳戶資料」的要求。本人/吾等有責任在提供此聲明書上的資料時確保資料的準確性。附錄I的“指引”僅供參考。貴公司不能提供美國的稅務意見或任何關於美國「海外帳戶稅收合規法案」或「自動交換財務帳戶資料」或其對實體的影響的意見。實體及本人/吾等需就任何稅務問題尋求專業稅務顧問的意見。

I/We (on behalf of the entity) declare that I/We have examined the information on this form and any attachments to these forms, and to the best of my/our knowledge and belief, the information given and statements made in this form are true, correct, and complete. I/We understand that the Company is relying on this information for the purpose of determining the status of the entity in compliance with FATCA and the AEOI. It is my/our responsibility to be accurate in giving the information on this form. The “Guidance Notes” in Appendix I is for reference only. The Company is not able to offer U.S. tax advice or any advice on FATCA or AEOI or its impact on us. The entity and I/We should seek advice from professional tax advisor for any tax questions.

6. 本人/吾等了解倘若此聲明書所載的資料在作出時是或被證明是虛假的或具誤導性的，貴公司可能因此蒙受損失或招致損害。本人/吾等同意就所有該等損失或損害按貴公司要求作出彌償。

I/We acknowledge that the Company may suffer loss or incur damages if the information on this form is or proves to be false or misleading when made. I/We agree to indemnify the Company on demand for all such losses and damages.

7. 本人/吾等(代表本實體)承諾如以上聲明有任何情況改變而影響本表格的第1部分所標示實體或第6部分所標示控權人士(如有)的稅務居民身份有任何變化或導致此自我聲明書之內容及陳述變得不正確的信息時將通知貴公司，並於情況改變發生的30日內向貴公司重新提供正確的聲明書。

I/We (on behalf of the entity) undertake to advise the Company of any change in circumstances which affects the tax residency status of the entity identified in Section 1 or controlling person(s) identified in Section 6 (if any) of this form or cause the information contained herein to become incorrect, and to provide the Company with a suitably updated Self-Certification form within 30 calendar days of such change in circumstances.

除為避免後備預扣稅所要求的聲明之外，美國稅務局並不需要閣下同意此文件的任何規定。

The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

本人聲明，本人有資格代表此自我聲明書首頁所標示之實體及第6部分所標示控權人士(如有)簽署此自我聲明書。

I certify that I have the capacity to sign for the Entity identified on Page 1 and the controlling person(s) identified in Section 6 (if any) of this Self-Certification form.

獲授權代表實體簽署的個人簽名

Signature of individual authorized to sign for the entity

正楷姓名

Print Name

日期(日/月/年)

Date (dd/mm/yyyy)

簽署人身份/職位

Signer Capacity/ Title

**警告：根據香港《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。**

**WARNING: It is an offence under section 80(2E) of the Hong Kong 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).**

FOR COMPANY USE ONLY:



Remarks:		
1st Checker	2nd Checker	Reviewer
Name:                      Date:	Name:                      Date:	Name:                      Date:

## 附錄I

### Appendix I

#### 指引 A: 適用於第 II.部份 -美國「海外帳戶稅收合規法案」

#### Guidance Notes A: Applicable to Section II. - U.S. Foreign Account Tax Compliance Act ("FATCA")

##### 1. 非特定美國人士的相關申報豁免的號碼

##### FATCA Reporting Exemption Code of Non-specified U.S. Person

以下號碼用於鑑別屬於 FATCA 申報豁免的美國客戶 ( 非特定美國人士 ) The following codes identify U.S. Persons that are exempted from reporting under FATCA. ("Non-Specified U.S. Person" )	
A	根據美國國稅法規第 501 (a) 條規定的被豁免之組織或根據美國國稅法規第 7701 (a) (37)所指之個人退休計劃 An organization exempted from U.S. tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code ("Tax Code")
B	美國聯邦政府或其下屬全資機構或部門 The United States or any wholly owned agency or instrumentality thereof
C	任何美國州政府，哥倫比亞特區，任何美國領土其下屬政治機構，或其一個或多個政府的全資擁有的構或部門 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
D	根據美國國庫法規第 1.1472-1(c)(1)(i)條所指之上市公司 A corporation the stock of which is regularly traded on one or more established securities markets as described in U.S. Treasury Regulations Section 1.1472-1(c)(1)(i)
E	根據美國國庫法規第 1.1472-1(c)(1)(i)條所指之公司的聯屬集團內的附屬公司 A corporation that is a member of the same expanded affiliated group as a corporation described in U.S. Treasury Regulations Section 1.1472-1(c)(1)(i)
F	美國國內註冊的股票、外匯或商品期貨(包括名義本金合約, 期貨, 遠期合約, 及期權)零售商 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 within the United States
G	根據美國國稅法規第 856 條規定的不動產投資信託公司 Any real estate investment trust as defined in section 856 of the Tax Code
H	根據美國國稅法規第 851 條所指的投資公司，或根據美國證券交易委員會在 1940 年投資公司法 (15 U.S.C. 80a-64)註冊之實體 An regulated investment company as defined in section 851 of the Tax Code or an entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64)
I	根據美國國稅法規第 584(a)條所指之共同信託基金 A common trust fund as defined in section 584(a) of the Tax Code
J	根據美國國稅法規第 581 條所指之銀行 A bank as defined in section 581 of the Tax Code
K	股票、外匯或商品經紀人 A broker
L	根據美國國稅法規第 664 條或第 4947(a)(1)條規定，可豁免稅務的信託 A trust exempted from tax under section 664 or described in section 4947(a)(1) of the Tax Code
M	根據美國國稅法規第 403(b)條或 457(g)條規定，豁免稅務的信託 A tax exempted trust under a section 403(b) plan or section 457(g) plan

##### 2. 財務機構 Financial Institution ("FI")

「財務機構」是指保管機構，存款機構，投資實體，或指定的保險公司。

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

「保管機構」是指任何實體的主要業務是為客戶持有金融資產，並且該實體在(i)以 12 月 31 日為止(或非曆年的會計年度的最後一天)的過去的連續三年中或(ii)或公司存在期間內，以短者為準，的總收入的 20%或以上的來源是為他人持有金融資產和其他相關的金融服務的實體。

The term "Custodial Institution" means, any entity holds financial assets for the account of others as a substantial portion of its business and the entity's gross income attributable to the holding of financial assets and related financial services

equals or exceeds 20 percent of the entity's gross income during the shorter of: (i) the three-year period that ends on December 31 (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.

「存款機構」是指從事一般銀行或相類以活動的過程中接收存款的實體。

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

「投資機構」是指為客戶或代表客戶開展以下一項或多項活動或業務為其主要業務的實體：

The term "Investment Entity" means any Entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:

1. 買賣貨幣市場工具（支票、匯票、存款證書、衍生工具等）；外匯；外匯、利率和指數工具；可轉讓證券；或商品期貨的交易；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;
2. 個人及集體投資組合管理；或 individual and collective portfolio management; or
3. 代表他人進行其他投資、管理、或管理資金或現金。 otherwise investing, administering, or managing funds or money on behalf of other persons.

「指定保險公司」是指其任何實體為保險公司(或一間保險公司的控股公司)而其業務為發行現金價值保險或年金合同或有義務支付與現金價值保險或年金合同相關的款項。

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.

### 3. 香港財務機構 Hong Kong Financial Institution

「香港財務機構」指在香港設立的財務機構，但不包括該其海外分行。香港財務機構亦包括海外成立的財務機構的香港分行。

The term "Hong Kong Financial Institution" means any financial institution established in Hong Kong, but excluding any branches of such FI located outside Hong Kong. The term Hong Kong Financial Institution also includes a Hong Kong branch of an FFI formed outside Hong Kong.

### 4. 跨政府協議版本一下有報告義務的財務機構 Reporting Financial Institution in a Model 1 Jurisdiction

「跨政府協議版本一下有報告義務的財務機構」是指已與美國簽訂跨政府協議「版本一」的國家之海外財務機構。

The term "Reporting Financial Institution in a Model 1 Jurisdiction" means an FFI that is formed in a country that has signed a Model 1 Intergovernmental Agreement ("IGA") with the U.S.

### 5. 跨政府協議版本二下有報告義務的財務機構 Reporting Financial Institution in a Model 2 Jurisdiction

「跨政府協議版本二下有報告義務的財務機構」是指已與美國簽訂跨政府協議「版本二」的國家之海外財務機構。這些海外財務機構需要和美國政府簽訂海外財務機構協議以成為參與海外財務機構。

The term "Reporting Financial Institution in a Model 2 Jurisdiction" means an FFI that is formed in a country that has signed a Model 2 IGA with the U.S. Such FFI would also be required to be subject to the FFI agreement with the U.S. government and become a Participating Foreign Financial Institution ("Participating FFI").

### 6. 非跨政府協議下參與海外財務機構 Participating FFI in a Non-IGA Jurisdiction

「非跨政府協議下參與海外財務機構」是指在沒有跨政府協議下，已和美國政府簽訂海外財務機構協議成為參與海外財務機構。

The term "Participating FFI in a Non-IGA Jurisdiction" means an FFI that is formed in a country that has not signed any IGA with the U.S. and that has signed an FFI agreement with the U.S. government to become a Participating FFI.

### 7. 受保薦的海外財務機構 Sponsored FFI

「受保薦的海外財務機構」是指符合跨政府協議「版本二」附錄 II 中特定要求的實體。這些實體包括受保薦投資實體及受保薦的受控外國企業。

The term "Sponsored FFI" means an entity that meets certain FATCA requirements as described in Annex II of the Model 2 IGA. It includes sponsored investment entities and sponsored controlled foreign corporations.

此乃「註冊視同合規的海外財務機構」的其中一種類型。

This is a type of “Registered Deemed Compliant FFI”.

## 8. 已註冊的視作合規海外財務機構 Registered Deemed Compliant FFI

「已註冊視作合規海外財務機構」是指已在美國稅務局註冊，且符合跨政府協議「版本二」附錄 II 中特定要求的海外財務機構，總體上包含以下類別：

The term “Registered Deemed Compliant FFI” means an FFI that has registered with the IRS and meets certain FATCA requirements as described in Annex II of the Model 2 IGA. In general, it includes the following categories:

擁有當地客戶群的註冊財務機構；Registered financial institutions with a local client base;  
集體投資工具；以及 Collective investment vehicles; and  
已註冊及合資格的信用卡發行者。Registered qualified credit card issuers.

## 9. 經認證的視作合規海外財務機構 Certified Deemed Compliant FFI

「經認證的視作合規海外財務機構」是指符合跨政府協議「版本二」附錄 II 中特定要求的海外財務機構。該類海外財務機構需要聲明自身為沒有向美國稅務局註冊的「經認證的視作合規海外財務機構」。一般而言，這些機構包括以下類別：

The term “Certified Deemed Compliant FFI” means an FFI that meets certain FATCA requirements as described in Annex II of the Model 2 IGA. Such FFI would certify its status as a “Certified deemed-compliant FFI” without registering with the IRS. In general, it includes the following categories:

1. 符合法案規定的本地銀行；Local banks meeting detailed requirements;
2. 只有低價值帳戶的海外財務機構；FFIs with only low-value accounts;
3. 受保薦封閉式的投資工具；Sponsored, closely held investment vehicles;
4. 由受託人記載的信託；以及 Trustee-documented trust; and
5. 符合規定的投資諮詢公司及投資經理。Certain investment advisors and investment managers meeting detailed requirements.

## 10. 豁免實益擁有人 Exempt Beneficial Owner (EBOs)

根據相關跨政府協議的附錄 II，豁免實益擁有人一般包括以下類別：

The following entities are generally treated as EBOs as described in Annex II of the relevant IGA:

1. 非美國政府實體（包括政府及政府全資擁有的某些實體）；Non-U.S. governmental entity (including governments and certain entities wholly owned by governments);
2. 非美國的中央銀行；Non-U.S. central banks;
3. 符合特定要求的退休基金（包括條約合格的退休基金；「廣泛參與退休基金」；「有限參與退休基金」；以及另一豁免實益擁有人的退休基金）Retirement funds meeting detailed requirements (including: treaty-qualified retirement funds; “broad participation retirement funds”; “narrow participation retirement funds”; and pension funds of another EBO);
4. 國際組織；以及 International organizations; and
5. 由一個或多個豁免實益擁有人全資擁有的投資基金。Investment funds wholly owned by one or more other EBOs.

## 11. 不參與海外財務機構 Non-Participating FFI

「不參與海外財務機構」泛指於 FATCA 法規下非(i)參與海外財務機構、(ii)視作合規海外財務機構或 (iii) 豁免實益擁有人的海外財務機構。

The term “Non-participating FFI” refers to FFI other than (i) a participating FFI, (ii) a deemed-compliant FFI, or (iii) an exempt beneficial owner under FATCA final regulations.

不參與海外財務機構並不包括香港財務機構或其他協議國的財務機構（除在跨政府協議「版本一」或「版本二」或其他與美國協議下，被視作不參與的財務機構）。

Non-Participating FFI does not include a Hong Kong Financial Institution or other Partner Jurisdiction Financial Institution (other than a Financial Institution treated as a Non-participating Financial Institution pursuant to the relevant Model 1 or Model 2 IGA or the corresponding provision in an agreement between the United States and a Partner Jurisdiction).

## 12. 主動非財務海外實體 Active NFFE

「主動非財務海外實體」是指任何非海外財務機構之非美國實體，同時符合跨政府協議「版本二」附錄 I 第 VI 節 B 段的實體。舉例，如果客戶是一間製造業公司，它很有可能是一個主動非財務海外實體。一般而言，它包括以下類別：

An “Active NFFE” means any non-U.S. entity that is not a FFI, which meets certain requirements set out in Annex I paragraph B of Section VI in a Model 2 IGA. For example, if a customer is itself a manufacturing company, it is likely to be an Active NFFE. In general, it includes the following categories:

1. 此非財務海外實體於上一年度的被動收入少於其總收益的 50%及於上一年度所持有用作賺取被動收入的資產少於其總資產的 50%；The NFFE has less than 50% of its gross income for the last calendar year be passive income and less than 50% of its assets for the last calendar year be assets that produce passive income;
2. 此非財務海外實體或其聯屬公司是符合特定要求的上市公司；The NFFE or an affiliate is a regularly publicly traded entity meeting certain requirements;
3. 此非財務海外實體在美國領土成立，且所有收款人的擁有者都是該美國領土的真正居民；The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
4. 此非財務海外實體並非美國的政府或其全資擁有的機構；The NFFE is a non-U.S. government or an entity wholly owned by it;
5. 此非財務海外實體主要業務為持有（全部或部分）一間或多間從事貿易或非金融業務的子公司的股份或提供融資和服務予這些子公司，除非此非財務海外實體的功能（或顯示本身）為投資基金則不屬於此類別；Substantially all of the activities of the NFFE 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 NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund;
6. 此非財務海外實體為初創公司，或正在清盤中的公司，或為財資公司；The NFFE is a start-up, liquidating or treasury company;
7. 此非財務海外實體在過去的五年中並不是財務機構，並正進行清盤及重組，意圖繼續或展開非財務相關的業務；The NFFE 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;
8. 此非財務海外實體主要為非財務機構的關聯公司進行融資及對沖交易，且不為任何非關聯公司提供融資或對沖服務；或 The NFFE 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
9. 此非財務海外實體符合非牟利組織的特定要求。The NFFE meets detailed requirements applicable to certain not-for-profit organizations.

## 13. 被動非財務海外實體 Passive NFFE

在跨政府協議「版本二」中，「被動非財務海外實體」是指除了主動非財務海外實體以外的非財務海外實體。Under “Model 2 IGA”, the term “passive NFFE” means an NFFE other than an Active NFFE.

## 14. 直接申報的非財務海外實體或受保薦的直接申報的非財務海外實體 Direct Reporting NFFEs or Sponsored Direct Reporting NFFEs

直接申報的非財務海外實體及受保薦的直接申報的非財務海外實體都是屬於可豁免的非財務海外實體的類別。直接申報的非財務海外實體是指選擇直接向美國稅務局申報其美國操控人士的信息的被動非財務海外實體。直接申報的非財務海外實體不需與美國簽署海外財務機構協議。此外，美國稅務局及美國財政部計劃容許特定實體保薦「直接申報的非財務海外實體」。這些非財務海外實體為受保薦的直接申報的非財務海外實體。

Direct reporting NFFEs and sponsored direct reporting NFFEs qualify as excepted NFFEs. A Direct Reporting NFFE is a Passive NFFE that elects to provide its U.S. owner information directly to the IRS. A Direct Reporting NFFE will not be required to sign an FFI Agreement. Further, the IRS and the U.S. Department of the Treasury intend to allow an entity to sponsor Direct Reporting NFFEs (such an NFFE, a “Sponsored Direct Reporting NFFE”).



**指引 B: 適用於第 III.部份 - 通用報告準則及第 IV.部份 - 被動非財務(海外)實體**

**Guidance Notes B: Applicable to Section III. - Common Reporting Standards ("CRS") & Section IV. - Passive Non-Financial (Foreign) Entity**

**1. 主動非財務實體 Active NFE**

「主動非財務實體」指符合任何以下準則的非財務實體，總括而言，有關準則指：

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

1. 符合相關收入及資產規定的主動非財務實體； active NFEs by reason of income and assets;
2. 其股票被公開進行買賣的非財務實體； publicly traded NFEs;
3. 政府實體、國際組織、中央銀行或其全權擁有的實體； Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
4. 屬並非財務集團成員的控股非財務實體； holding NFEs that are members of a nonfinancial group;
5. 新成立的非財務實體； start-up NFEs;
6. 正進行清盤或出現破產的非財務實體； NFEs that are liquidating or emerging from bankruptcy;
7. 屬並非財務集團成員的財資中心；或 treasury centres that are members of a nonfinancial group; or
8. 非牟利的非財務實體。 non-profit NFEs.

如符合任何以下準則，實體會被分類為主動非財務實體：

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

- (a) 在該年的對上一個公曆年或其他適當申報期，該非財務實體的總收入中少於 50%屬被動收入；及在該公曆年或其他適當申報期內，該非財務實體持有的資產中，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；  
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) 該非財務實體的股票或該非財務實體的有關連實體股票，在某具規模證券市場中，被經常進行買賣；  
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) 該非財務實體屬政府實體、國際組織、中央銀行或由一個或多於一個前述的實體全權擁有的實體；  
the NFE is a governmental Entity, an international organisation, a central bank, or an Entity wholly owned by one or more of the foregoing;
- (d) 該非財務實體的活動中，相當大部分是以下活動：持有一間或多於一間從事財務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：該實體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；  
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) 該非財務實體(「新成立的非財務實體」)尚未經營業務，亦沒有在過往經營業務，及正出於經營財務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 個月的非財務實體；  
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 organisation of the NFE;
- (f) 該非財務實體在過往 5 年內並非財務機構，並且正對其資產進行清盤；或出於繼續或重新展開經營財務機構業務以外的業務的意圖，而進行重組；  
the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (g) 該非財務實體主要從事與該實體的屬並非財務機構的有關連實體進行融資及對沖交易，或為該等有關連實體進行融資及對沖交易；但並沒有向並非其有關連實體的任何實體，提供融資或對沖服務。而其有關連實體所屬的集團，主要從事財務機構業務以外的業務；或

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) 該非財務實體符合以下所有要求(「非牟利的非財務實體」):

the NFE meets all of the following requirements (a “non-profit NFE”):

- (i) 該非財務實體在其居留司法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；或該非財務實體在其居留司法管轄區成立和營運，並且是專業組織、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；  
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 organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- (ii) 該非財務實體在其居留司法管轄區獲豁免，而無須繳付入息稅；  
it is exempt from income tax in its jurisdiction of residence;
- (iii) 該非財務實體並沒有任何符合以下說明的股東或成員：對該實體的收入或資產，擁有所有權權益或實益權益；  
it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) 該非財務實體的居留司法管轄區的適用法律，或該實體的成立文件，並不准許該實體的任何收入或資產，分配予私人或非慈善實體，或為私人或非慈善實體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實體所進行的慈善活動而作出的；或作為支付已提供的服務的合理補償的；或作為該實體以公平市值購買任何物業的付款的；及  
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) 該非財務實體的居留司法管轄區的適用法律(或該非財務實體的成立文件)規定，該非財務實體一旦清盤或解散，其所有資產均須分配予某政府實體或其他非牟利組織，或須交還予該居留司法管轄區的政府，或該政府的政治分部。  
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 organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

## 2. 控權 Control

自然人對某實體的「控權」，通常透過其在實體的控制擁有權權益(典型地會按某個百分比(例如法國實體而言超過 25%；合夥及信託實體則以超過 0%為基準))行使。如沒有自然人透過擁有權權益行使控制，該實體的控權人士將會是透過其他方式對該實體行使控制的自然人；如沒有自然人識辨為透過擁有權權益對某實體行使控制，該實體的控權人士將會設定為處於高級行政人員位置或對該實體的管理行使最終控制權的自然人。

“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. [more than 25% for corporation; or more than 0% for partnership and trust](#))) 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, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official or exercises ultimate control over the management of the Entity.

## 3. 控權人士 Controlling Person(s)

「控權人士」指對該實體行使控制權的自然人。就信託而言，「控權人士」指該自然人有權享有該信託財產的資本超過 0% 的既得權益，而不論該自然人是享有該權益的管有權、剩餘權或復歸權，亦不論該權益是否可予廢除；屬該信託的財產授予人、受託人、保護人或執行人(如有的話)、受益人或某類別受益人的成員的個人；或任何自然人擁有對該信託的最終控制權(包括透過一連串的控制或擁有權)。財產授予人、受託人、保護人或執行人(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「控權人士」，不論該等人士是否擁有對該信託的最終控制權。

如財產授予人、受託人、保護人或執行人或受益人為實體，財產授予人、受託人、保護人或執行人或受益人的「控權人士」會被視為信託的「控權人士」。

就並非信託的法律安排，「控權人士」指相等於或處於一個相類於信託的人士。

“Controlling Persons” are the natural person(s) who exercise control over an Entity. In the case of a trust, the Controlling Person(s) are entitled to a vested interest in more than [0%](#) of the capital of the property of the trust, whether the interest is in possession or in remainder or reversion and whether it is defeasible or not, the settlor(s), the trustee(s), the



protector(s) or enforcer(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) has ultimate control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) or the enforcer(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them has ultimate control over the trust. Where the settlor, trustee, protector or enforcer or beneficiary of a trust are themselves Entities then the Controlling Persons of the settlor, trustee, protector or enforcer or beneficiary must be treated 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 to those of a trust.

#### 4. 託管機構 Custodial Institution

「託管機構」一詞指符合以下說明的實體。該實體為他人的帳戶持有財務資產，而如此持有該等財務資產，在其業務中佔相當大部分。在這情況下，該實體可歸因於持有財務資產及相關的財務服務的總收入，相等於或超過該實體在以下期間(兩者中以較短者為準)的總收入的 20%。(i) 在斷定某實體是否託管機構的年份之前的、截至 12 月 31 日(或非公曆年會計期的最後一日)為止的 3 年期間；(ii) 該實體存在的期間。

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.

#### 5. 存款機構 Depository Institution

「存款機構」一詞指《銀行業條例》(第 155 章)第 2(1)條所界定的認可機構；或在銀行業務或相類業務的通常運作中接受存款的實體。

The term "Depository Institution" means an authorized institution as defined by section 2(1) of the Banking Ordinance (Cap. 155) or any Entity that accepts deposits in the ordinary course of a banking or similar business.

#### 6. 「實體」 Entity

「實體」一詞指法人或法律安排，包括法團、組織、合夥、信託或基金會。該詞涵蓋並非個人(即自然人)的實體，而該實體可與某財務機構建立永久的客戶關係，或該實體本身可擁有財產。

The term "Entity" means a legal person or a legal arrangement, includes a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person), that can establish a permanent customer relationship with a financial institution of otherwise own property.

#### 7. 財務機構 Financial Institution

「財務機構」一詞指「託管機構」、「存款機構」、「投資實體」或「指明保險公司」。

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

#### 8. 投資實體 Investment Entity

「投資實體」一詞指：

The term "Investment Entity" means:

(a) 根據《證券及期貨條例》(第 571 章)獲發牌進行一項或多於一項以下受規管活動的法團

a corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –

- (i) 證券交易；dealing in securities;
- (ii) 期貨合約買賣；trading in futures contracts;
- (iii) 槓桿式外匯交易；leveraged foreign exchange trading;
- (iv) 資產管理；asset management;

(b) 根據《證券及期貨條例》(第 571 章)獲註冊進行一項或多於一項以下受規管活動的機構–

an institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –

- (i) 證券交易；dealing in securities;
- (ii) 期貨合約買賣；trading in futures contracts;
- (iii) 資產管理；asset management;

(c) 根據《證券及期貨條例》(第 571 章)獲認可的集體投資計劃；

a collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571);

(d) 符合以下說明的實體。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：

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

- (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；  
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) 個人及集體投資組合管理；  
individual and collective portfolio management; or
- (iii) 以其他方式，代其他實體或個人投資、處理或管理財務資產或金錢。該等活動或運作並不包括向客戶提供非約束性投資諮詢。

otherwise investing, administering, or managing Financial Assets or money on behalf of other entity or individual.

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

(e) 另一類投資實體(由另一財務機構管理的投資實體)是指其總收入主要可歸因於財務資產的投資、再投資或買賣並由另一存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及(d)項所述的投資實體管理的實體。

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 an Investment Entity described in (a), (b), (c) or (d) above.

## 9. 位於非參與稅務管轄區並由另一財務機構管理的投資實體

**Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction**

「位於非參與稅務管轄區並由另一財務機構管理的投資實體」一詞指其總收入主要可歸因於財務資產的投資、再投資或買賣的實體且該實體是(i) 由一個財務機構管理；及(ii) 非參與稅務管轄區財務機構。

The term “Investment Entity that is managed by another Financial Institution and located in a Non-Participating Jurisdiction” 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.

## 10. 由另一財務機構管理的投資實體 Investment Entity managed by another Financial Institution

如果一個實體直接或通過另一服務提供者代表另一實體進行任何上述投資實體的定義(d)項所述的活動或運作，則該另一實體會被視為由該管理實體所管理。

一個實體只有在有權自行管理另一實體的部分或全部資產的情況下，才會被視為可管理該另一實體。當一個實體由財務機構、非財務實體或個人的組合管理時，如果某一管理實體為存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及或(d)項所述的投資實體的實體，則該實體會被視為由另一實體管理。

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 paragraph (d) 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 an Investment Entity described in (a), (b), (c) or (d) above, if any of the managing Entities is such another Entity.

## 11. 非財務實體 NFE

「非財務實體」指並非財務機構的實體。

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

## 12. 參與稅務管轄區 Participating Jurisdiction

「參與稅務管轄區」指稅務條例(第 112 章)附表 17E 第 2 部所指明的、在香港以外的稅務管轄區。

A “Participating Jurisdiction” means a jurisdiction outside Hong Kong that is specified in Part 2 of Schedule 17E of the Inland Revenue Ordinance (Cap. 112).

## 13. 參與稅務管轄區財務機構 Participating Jurisdiction Financial Institution

「參與稅務管轄區財務機構」一詞指:(i) 任何居於某參與稅務管轄區的財務機構，但不包括有關財務機構位於該管轄區境外的分支機構；或 (ii) 某財務機構位於某參與稅務管轄區的任何分支機構，而該財務機構並非居於該管轄區。

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, or (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.

#### 14. 被動非財務實體 Passive NFE

「被動非財務實體」指任何：(i) 不屬主動非財務實體的非財務實體；或 (ii) 位於非參與稅務管轄區並由另一財務機構管理的投資實體。

A “Passive NFE” means any: (i) NFE that is not an Active NFE; or (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

#### 15. 有關連實體 Related Entity

若某實體控制另一實體，或兩個實體共同受同一人控制，則該實體是另一實體的「有關連實體」。就此而言，控制可透過直接或間接持有某實體超過 50% 的表決權或股份的價值。

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.

#### 16. 指明保險公司 Specified Insurance Company

「指明保險公司」一詞指任何屬保險公司的實體，或屬某保險公司的控權公司的實體，而該實體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。

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.