

Self-Certification Form – Entity Account 自我證明表格 – 實體帳戶

(Applicable to Automatic Exchange of Financial Account Information (“AEOI”) and Foreign Account Tax Compliance Act (“FATCA”) (適用於自動交換財務帳戶資料(AEOI)及美國外國帳戶稅務合規法案(FATCA))

Account Number: 帳戶號碼:	Date: 日期:
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Instructions 指示

Please read the following instructions before completing this form 請在填寫本表格前細閱以下指示：

Why are we asking you to complete this form?

To help protect the integrity of tax systems, governments around the world are introducing a new information-gathering and reporting requirement for financial institutions. This is known as the Common Reporting Standard (the “CRS”).

Under the CRS, we are required to determine where you are a “tax resident” (this will usually be where you are liable to pay income taxes). If you are a tax resident outside the jurisdiction where your account is held, we may need to give the national tax authority this information, along with information relating to your accounts. That may then be shared between different jurisdictions’ tax authorities.

Completing this form will ensure that we hold accurate and up to date information about your tax residency.

If your circumstances change and any of the information provided in this form becomes incorrect, please let us know immediately and provide an updated self-certification.

Who should complete the Entity Tax Residency Self-Certification Form?

Entity customers (which includes all businesses, trusts and partnerships except sole traders) should complete this form.

If you are an individual customer or a sole trader, complete an “Individual Tax Residency Self-Certification Form”. Similarly, if you are a controlling person of an entity, complete a “Controlling Person Tax Residency Self-Certification Form”. You can find these forms at www.cathaysec.com.hk.

Even if you have already provided information in relation to the United States Government’s Foreign Account Tax Compliance Act (FATCA), you may still need to provide additional information for the CRS as this is a separate regulation.

Please tell us in what capacity you are signing in Part 4. For example you may be an authorized officer of the business or a trustee.

Where to go for further information?

If you have any questions about this form or these instructions, please visit: www.cathaysec.com.hk or call us on (852) 3701-2222.

The Organization for Economic Co-operation and Development (“OECD”) has developed the rules to be used by all governments participating in the CRS and these can be found on the OECD’s Automatic Exchange of Information (“AEOI”) website, www.oecd.org/tax/automatic-exchange/.

Please also visit the website of the Inland Revenue Department (“IRD”) of the Government of the Hong Kong Special Administrative Region that sets out information relating to the implementation of AEOI in Hong Kong: www.ird.gov.hk/eng/tax/dta_aeoi.htm. Meaning of terms and expressions used in this form (e.g. “account holder” and definition of entity types) can be found under the Appendix of this form or the “Self-Certification” section in the IRD website.

If you have any questions on how to define your tax residency status, please visit the OECD website: www.oecd.org/tax/automatic-exchange/ or speak to your tax advisor as we are not allowed to give tax advice.

為何我們要求您填寫本表格？

為維護稅制完整，全球各地政府現正推出適用於金融／財務機構的資料收集及匯報新規例，名為共同匯報標準（簡稱「CRS」）。

根據 CRS 規定，我們必須確定您的「稅務居住地」（這通常是您有義務繳納薪俸稅的國家／地區）。若您的稅務居住地有別於所持帳戶的司法管轄區，我們可能需要 將此情況及您的有關帳戶資料告知國家稅務機關，該等機關隨後或會將相關資料傳送給不同國家／地區的稅務機關。

填妥本表格可確保我們持有您正確及最新的稅務居住地資料。

如您的情況有變，導致本表格內的任何資料不再正確，請立即告知我們，並提交一份已更新的自我證明表格。

誰需填寫實體稅務居民自我證明表格？

實體客戶（包括所有企業、信託和合夥（獨資業務客戶除外））須填寫本表格。

如您是個人銀行客戶或獨資業務客戶，請填寫「個人稅務居民自我證明表格」。同樣地，如您是實體的控權人，請填寫「控權人稅務居民自我證明表格」。這些表格載於 www.cathaysec.com.hk。

即使您已就美國政府《外國賬戶稅務合規法案》（簡稱「FATCA」）提供所需的資料，您仍可能需就 CRS 提供額外資料，因為兩者為獨立的規例。

請在表格的第 4 部說明您以何種身分簽署本表格。例如：您可能是企業的獲授權人員，或信託的受託人。

如何獲取更多資訊？

如對本表格或上述指示有任何疑問，請瀏覽 www.cathaysec.com.hk 或致電 (852) 3701-2222。

經濟合作與發展組織（簡稱「經合組織」）已制訂規則，供參與 CRS 的所有政府使用，並載於經合組織的自動交換資料（簡稱「AEOI」）網站 www.oecd.org/tax/automatic-exchange/。

另請參閱香港特別行政區政府稅務局（簡稱「稅務局」）網站了解香港實施 AEOI 的詳情：www.ird.gov.hk/chi/tax/dta_aeoi.htm。有關本表格內所用詞彙的涵義（例如：「賬戶持有人」和實體類別的定義），請參閱本表格附錄或瀏覽稅務局網站內的「自我證明」部分。

如您對判定您的稅務居民身分有任何疑問，請瀏覽經合組織網站 www.oecd.org/tax/automatic-exchange/ 或諮詢您的稅務顧問。請恕我們不能提供稅務意見。

Important Notes 重要提示

- **This is a self-certification form provided by an account holder to a reporting financial institution for the purpose of automatic exchange of financial account information. The data collected may be transmitted by the reporting financial institution to the Inland Revenue Department for transfer to the tax authority of another jurisdiction. 這是由賬戶持有人向申報金融／財務機構提供的自我證明表格，以作自動交換財務賬戶資料用途。申報金融／財務機構可把收集所得的資料交給稅務局，稅務局會將資料轉交到另一稅務管轄區的稅務當局。**
- **An account holder should report all changes in its tax residency status to the reporting financial institution. 如賬戶持有人的稅務居民身分有所改變，應盡快將所有變更通知申報金融／財務機構。**
- **All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s). Information in fields/parts marked with an asterisk (*) are required to be reported by the reporting financial institution to the Inland Revenue Department. 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。在欄／部標有星號(*)的項目為申報金融／財務機構須向稅務局申報的資料。**

Part 1: Identification of Entity Account Holder 第1部：實體賬戶持有人的身分識別資料

(For multiple account holders, complete a separate form for each entity account holder.)

(對於聯名賬戶或多人聯名賬戶，每名實體賬戶持有人須分別填寫一份表格。)

* Legal Name of Entity 實體法定名稱	
Jurisdiction of Incorporation or Organization 實體成立 為法團或設立所在的稅務 管轄區	
Certificate of Incorporation or Business Registration Number 公司註冊或商業登記號碼	
Current Business Address 現時營業地址	(e.g. Suite, Floor, Building, Street, District 例如：室、樓層、大廈、街道、地區)
	*City 城市
	(e.g. Province, State 例如：省、州)
	*Country 國家
	Post Code/ZIP Code 郵政編碼／郵遞區號碼
Mailing Address 通訊地址 (Complete if different to the above current business address 如通訊地址與上述現時營業 地址不同，填寫此欄)	(e.g. Suite, Floor, Building, Street, District 例如：室、樓層、大廈、街道、地區)
	*City 城市
	(e.g. Province, State 例如：省、州)
	*Country 國家
	Post Code/ZIP Code 郵政編碼／郵遞區號碼

Part 2: Entity Type 第 2 部：實體類別

Tick one of the appropriate boxes and provide the relevant information. 在其中一個適當的方格內加上 ✓ 號，並提供有關資料。

Financial Institution 金融／財務機構	<input type="checkbox"/> Custodial Institution, Depository Institution or Specified Insurance Company 託管機構、存款機構或指明保險公司 <input type="checkbox"/> Investment Entity, except an investment entity that is managed by another financial institution (<i>e.g. with discretion to manage the entity's assets</i>) and located in a non-participating jurisdiction 投資實體，但不包括由另一金融／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
Active NFE[^] 主動非財務實體 [^]	<input type="checkbox"/> NFE the stock of which is regularly traded on _____, which is an established securities market 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 <input type="checkbox"/> Related entity [^] of _____, the stock of which is regularly traded on _____, which is an established securities market _____ 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 <input type="checkbox"/> NFE is a governmental entity, an international organization (for example the United Nations or North Atlantic Treaty Organization ("NATO")), a central bank, or an entity wholly owned by one or more of the foregoing entities 政府實體、國際組織（例如聯合國或北大西洋公約組織（「NATO」））、中央銀行或由前述的實體全權擁有的其他實體 <input type="checkbox"/> Active NFE other than the above (for example a start-up NFE or a non-profit NFE) 除上述以外的主動非財務實體（例如新成立的非財務實體或非牟利的非財務實體）
Passive NFE[^] 被動非財務實體 [^]	<input type="checkbox"/> Investment entity that is 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金融／財務機構管理的投資實體 <input type="checkbox"/> NFE that is not an Active NFE 不屬主動非財務實體的非財務實體

[^] Please refer to Entity Self-Certification Form customer guidance for CRS terms glossary. 請參照實體自我證明表格填寫指引中的 CRS 術語詞彙表。

Part 3: Controlling Persons[^] (Complete this part if the entity account holder is a passive NFE)**第 3 部：控權人[^]（如實體賬戶持有人是被動非財務實體，填寫此部）**

Indicate the name of all controlling person(s) of the account holder in the table below. If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official. Complete Controlling Person Tax Residency Self-Certification Form (CRS-CP (HK)) for each controlling person.

就賬戶持有人，填寫所有控權人的姓名在列表內。就法人實體，如行使控制權的並非自然人，控權人會是該法人實體的高級管理人員。每名控權人須分別填寫一份控權人稅務居民自我證明表格（CRS-CP（HK））。

(1)	(5)
(2)	(6)
(3)	(7)
(4)	(8)

Part 4 第 4 部：

*Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")

*居留司法管轄區及稅務編號或具有等同功能的識別編號（以下簡稱「稅務編號」）

Complete the following table indicating 提供以下資料，列明：

- (a) each jurisdiction of residence where the account holder is a resident for tax purposes; and
賬戶持有人的居留司法管轄區，亦即賬戶持有人的稅務管轄區；及
- (b) the account holder's TIN for each jurisdiction indicated. 該居留司法管轄區發給賬戶持有人的稅務編號。

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

如賬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 China, the TIN is the Tax Registration Number (15 digits).

如賬戶持有人是中國稅務居民，稅務編號是其稅務機關核發的稅務登記證號碼(15 位)。

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

如賬戶持有人是台灣稅務居民，稅務編號是其台灣統一編號。

If the account holder is not a tax resident in any jurisdiction (e.g. fiscally transparent), indicate the jurisdiction in which its place of effective management is situated.

如果賬戶持有人並非任何稅務管轄區的稅務居民（例如：它是財政透明實體），填寫實際管理機構所在的稅務管轄區。

If a TIN is unavailable, provide the appropriate reason A, B or C 如沒有提供稅務編號，必須填寫合適的理由：

- # Reason A - The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.
理由 A - 賬戶持有人的居留司法稅務管轄區並沒有向其居民發出稅務編號。
- Reason B - The account holder is unable to obtain a TIN. Explain why the account holder is unable to obtain a TIN if you have selected this reason.
理由 B - 賬戶持有人不能取得稅務編號。如選取這一理由，解釋賬戶持有人不能取得稅務編號的原因。
- Reason C - TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.
理由 C - 賬戶持有人毋須提供稅務編號。居留司法管轄區的主管機關不需要賬戶持有人披露稅務編號。

Jurisdiction of Residence 居留司法管轄區	TIN 稅務編號^	#Enter Reason A, B or C if no TIN is available 如沒有提供稅務編號， 填寫理由 A、B 或 C	Explain why the account holder is unable to obtain a TIN if you have selected Reason B 如選取理由 B，解釋賬戶持有人不能取得稅務編號 的原因
(1)			
(2)			
(3)			
(4)			
(5)			

Part 5 第 5 部：**Foreign Account Tax Compliance Act****美國外國賬戶稅務合規案 (「FATCA」)**

Disclaimer 免責聲明:

- The account holder is advised to refer to the US IRS website (<http://www.irs.gov/>) for details in respect of FATCA 帳戶持有人如要瞭解 FATCA 法案詳情，閣下可參閱美國國家稅務局網站 (<http://www.irs.gov/>) 資訊。
- The account holder shall be fully responsible for the confirmation of his/her/its FATCA status and other information submitted hereunder. 帳戶持有人應對其確認的 FATCA 身份及在本文件內提供的其他信息承擔全部責任。
- The account holder shall ensure the information given and statements made in this form are true, correct and complete, Cathay Securities (Hong Kong) Limited shall not be liable for any errors or loss that results from such information and statements. 帳戶持有人應確保於本表格內所填報的所有資料和聲明真實、正確和完備。國泰證券(香港)有限公司不對該等資料和聲明的任何錯誤或導致的任何損失承擔任何責任。
- Cathay Securities (Hong Kong) Limited is unable to offer any tax or legal advice to the account holder. For any related question, the account holder is advised to consult his/her/its tax and legal advisors. 國泰證券(香港)有限公司不能向帳戶持有人提供任何稅務及法律意見。如有相關疑問，請帳戶持有人聯絡其稅務及法律顧問。

Which of the following statements best describes you? Please select only 1 of the followings from category A or B (if you are not a U.S. Entities)

以下哪一項陳述最切合 貴公司的情况？請選擇以下 A 組或 B 組的其中一個選項(如 貴公司並非美國實體)。

U.S. Entities 美國實體	
If you are incorporated, established, constituted or organized in the U.S., please complete and submit U.S. IRS Form W9. 如 貴公司於美國註冊成立、設立、構成或組成，請填寫並遞交美國國稅局表格 W9。	U.S. Entities 美國實體

A. Financial Institution 金融機構		
If you are a financial institution, and 如 貴公司屬於金融機構，及		
<input type="checkbox"/>	You are 貴公司屬於 <input type="checkbox"/> Participating FFI 參與的外國金融機構 ⁱ <input type="checkbox"/> Registered deemed-compliant FFI 已註冊的視作合規外國金融機構 ⁱⁱ <input type="checkbox"/> Reporting Model 1 FFI 以版本一申報的外國金融機構 ⁱⁱⁱ <input type="checkbox"/> Reporting Model 2 FFI 以版本二申報的外國金融機構 ^{iv} Global Intermediary Identification Number (GIIN)全球中介人識別號碼為： _____	Participating FFI/ Reporting Model 1 FFI/Reporting Model 2 FFI 參與的外國金融機構／以版本一申報的外國金融機構／以版本二申報的外國金融機構
<input type="checkbox"/>	You are a Non-Participating FFI 貴公司屬非參與的外國金融機構。	Non-Participating FFI 非參與的外國金融機構
<input type="checkbox"/>	You are none of the above and please complete and submit the appropriate U.S. IRS Form W-8. (W-8BEN-E OR W-8IMY) 貴公司不符合上述任何一項，在此情況下請填寫及遞交適當的美國國稅局表格 W-8。(W-8BEN-E OR W-8IMY)	
B. Non-Financial Institution 非金融機構		
If you are NOT a financial institution and 如 貴公司屬於非金融機構，及		

<input type="checkbox"/>	<p>Active Business 有實質業務活動的機構</p> <ul style="list-style-type: none"> You derive at least 50% of your gross income (for the previous calendar year) from these business activities and not from passive income such as investments, dividends, interests, rents or royalties, and 貴公司至少 50%總收入（以上一個曆年計）來自營業活動而非被動收入，例如：投資、股息、利息、租金或權利金，及 At least 50% of the weighted average percentage of assets held by you (tested quarterly, using fair market value or book value of assets as reflected in your balance sheet) produce or are held to produce income for these business activities 貴公司所持有之加權平均資產（每個季度於資產負債表依照資產的公允市價或賬面價值計算）至少有 50%會產出或以產出這些營業活動的收入 	<p>Active Non-Financial Foreign Entity</p> <p>有實質業務活動的非金融外國實體</p>												
<input type="checkbox"/>	<p>Passive Investment 主要為被動投資收入的機構</p> <ul style="list-style-type: none"> You derive more than 50% of your gross income (for the previous calendar year) from income such as investments, dividends, interests, rents or royalties, and 貴公司超過 50%總收入（以上一個曆年計）來自被動收入，例如：投資、股息、利息、租金或權利金，及 <input type="checkbox"/> You do not have substantial U.S. Owners who own at least 25% of your entity 貴公司並無屬於美國的主要股東（擁有 貴公司最少 25%股權） <input type="checkbox"/> You have substantial U.S. Owners who own at least 25% of your entity, please fill up the following table 貴公司有屬於美國的主要股東（擁有 貴公司最少 25%股權），如此項適用請填妥以下表格 <table border="1" data-bbox="212 902 1182 1162"> <thead> <tr> <th>Name 姓名</th> <th>Address 地址</th> <th>TIN 納稅人識別編號</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	Name 姓名	Address 地址	TIN 納稅人識別編號										<p>Passive Non-Financial Foreign Entity</p> <p>主要為被動收入的非金融外國實體</p> <p>Passive Non-Financial Foreign Entity with US Controlling Persons</p> <p>主要為被動收入的非金融外國實體而擁有美國股東</p>
Name 姓名	Address 地址	TIN 納稅人識別編號												
<input type="checkbox"/>	<p>You are none of the above and please complete and submit the appropriate U.S. IRS Form W-8. (W-8BEN-E OR W-8IMY) 貴公司不符合上述任何一項，在此情況下請填寫及遞交適當之美國國稅局表格 W-8。 (W-8BEN-E OR W-8IMY)</p>													

ⁱ Participating FFI is an FFI that has agreed to comply with the terms of an FFI agreement. The term participating FFI also includes a qualified intermediary (QI) branch of a U.S. financial institution, unless such branch is a reporting Model 1 FFI.

參與的外國金融機構指已同意遵守外國金融機構協議條款的外國金融機構。參與的外國金融機構一詞亦包括美國金融機構的合資格中介人分公司，但如該分公司屬以版本一申報的外國金融機構除外。

ⁱⁱ A Registered Deemed Compliant FFI (RDCFFI) means: (1) an FFI that is registering to confirm that it meets the requirements to be treated as a local FFI, non-reporting FI member of a PFFI group, qualified collective investment vehicle, restricted fund, qualified credit card issuer, or sponsored investment entity or controlled foreign corporation (see Treas. Reg. §1.1471-5(f)(1)(i) for more information about these categories), (2) a Reporting FI under a Model 1 IGA and that is registering to obtain a GIIN, or (3) an FFI that is treated as a Non-reporting FI under a Model 1 or 2 IGA and that is registering pursuant to the applicable Model 1 or 2 IGA.

已註冊的視作合規外國金融機構指：(1)正進行註冊以確認其符合要求可被視為本地外國金融機構、參與的外國金融機構集團的非申報金融機構成員、合資格集體投資公司、受限制基金、合資格信用卡發行人或保薦投資實體或受控制外國公司（有關上述組別的更多資料請參閱美國財政部規例第 1.1471-5(f)(1)(i)條）；(2)版本一政府間協議下正進行註冊以獲取全球中介人識別號碼的申報金融機構；或(3)被視為版本一或版本二政府間協議下的非申報金融機構並正按照適用的版本一或版本二政府間協議進行註冊的外國金融機構。

ⁱⁱⁱ A Model 1 IGA means an agreement between the U.S. or the Treasury Department and a foreign government or one or more agencies to implement FATCA through reporting by FFIs to such foreign government or agency thereof, followed by automatic exchange of the reported information with the IRS. An FFI in a Model 1 IGA jurisdiction that performs account reporting to the jurisdiction's government is referred to as a Reporting Model 1 FFI.

版本一政府間協議指美國或美國財政部與外國政府或其一個或多個代理機構訂立的協議，透過由外國金融機構向該外國政府或其代理機構作出申報後繼而與美國國稅局自動交換申報資料而實行 FATCA。版本一政府間協議司法管轄區內的外國金融機構如向該司法管轄區政府申報賬戶，即稱為以版本一申報的外國金融機構。

^{iv} A model 2 IGA means an agreement or arrangement between the U.S. or the Treasury Department and a foreign government or one or more agencies to implement FATCA through reporting by FFIs directly to the IRS in accordance with the requirements of an FFI agreement, supplemented by the exchange of information between such foreign government or agency thereof and the IRS. An FFI in a Model 2 IGA jurisdiction that has entered into an FFI agreement is a participating FFI, but may be referred to as a reporting Model 2 FFI.

版本二政府間協議指美國或美國財政部與外國政府或其一個或多個代理機構訂立的協議或安排，透過由外國金融機構按照外國金融機構協議的規定直接向美國國稅局作出申報而實行 FATCA，並由該外國政府或其代理機構與美國國稅局交換資料而作出補充。版本二政府間協議司法管轄區內的外國金融機構如已訂立外國金融機構協議即屬參與外國金融機構，但可稱為以版本二申報的外國金融機構。

本人知悉及同意，國泰證券(香港)有限公司(「貴公司」)可根據《稅務條例》(第 112 章)有關交換財務賬戶資料的法律條文，(a) 收集本表格所載資料並可備存作自動交換財務賬戶資料用途及 (b) 把該等資料和關於賬戶持有人及任何須申報賬戶的資料向香港特別行政區政府稅務局申報，從而把資料轉交到賬戶持有人的居留司法管轄區的稅務當局。

I undertake to advise the Company of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide the Company with a suitably updated self-certification form within 30 days of such change in circumstances. 本人承諾，如情況有所改變，以致影響本表格第 1 部所述的個人的稅務居民身分，或引致本表格所載的資料不正確，本人會通知貴公司，並會在情況發生改變後 30 日內，向貴公司提交一份已適當更新的自我證明表格。

本人聲明就本人所知所信，本表格內所填報的所有資料和聲明均屬真實、正確和完備。

Signature 簽署	Name 姓名	
	<table border="1"><tr><td>Capacity 身分</td><td></td></tr></table> <p>(Indicate the capacity in which you are signing the form e.g. director or officer of a company, partner of a partnership, trustee of a trust, Authorised Officer, etc. 說明您簽署這份表格的身分。例如：公司的董事或高級人員、合夥的合夥人、信託的受託人或獲授權人員等。)</p>	Capacity 身分
Capacity 身分		
X		
Date (dd/mm/yyyy) 日期 (日/月/年):		

警告：根據《稅務條例》，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，即屬嚴重罪行。一經定罪，可致重罰。