

# FATCA及CRS個人客戶自我聲明書-個人版

## FATCA and CRS Individual Self-Certification Form

註：若您具有非臺灣之稅籍，請以英文填寫此份聲明書。如對於聲明書內容有不了解之處，可參考【附錄一】填表說明及【附錄二】名詞解釋。

Note: Please fill in this self-certification in English if you have any tax residency outside Taiwan. If you have any question about the content of the self-certification, please refer to 【Appendix I】 Instruction and 【Appendix II】 Definitions for more information.

### 第一部分：帳戶持有人基本資料 Part I: Account Holder Information

A. 姓名 Full Name: (英文姓名請以護照/居留證姓名為準 Please fill in the name in the passport / resident certificate)

\_\_\_\_\_

B. 居住地址/戶籍地址(請勿留存郵政信箱或送達代收地址)：Residence Address (Do not use a P.O. box or an in-care-of address)

☐ 同本次申請文件之地址(此選項僅限新開戶且只為臺灣之稅務居民使用)

Same as the address in this application form (This Box is only applicable to opening new account and only a Taiwan tax resident.)

☐ 若非為上述情況，請填寫以下欄位：

Please fill in the following fields if account holder does not open a new account and is not only a Taiwan tax resident.

\_\_\_\_\_ (國家 Country)

\_\_\_\_\_ (地址 Address)

C. 出生資訊 Birth Information:

出生日期 Date of Birth: \_\_\_\_\_ 年(YYYY) \_\_\_\_\_ 月(MM) \_\_\_\_\_ 日(DD)

出生地 Place of Birth: 城市 City: \_\_\_\_\_ 國家 Country: \_\_\_\_\_

### 第二部分：稅籍 Part II: Tax Residence(s)

1. ☐ 本人僅為臺灣之稅務居民。(第二部分結束) I am only a Taiwan tax resident. (End of Part II)

2. ☐ 本人僅為美國公民或稅務居民。(註1至註3) I am a U.S. citizen or U.S. resident alien for tax purposes.(Note 1 to 3)

3. ☐ 本人具有其他國家(包含美國)的稅務居民身分 I am a tax resident in other countries (include U.S.)

若為上述2或3之情形，請於下表填寫本人之所有稅籍資料(包含美國或台灣之稅籍資料) Please indicate your country(ies) of tax residence (Includes Taiwan or U.S) in the table below when the second or third box above is ticked.

(若您具有美國的稅務身分，填寫下表時，須先將美國稅籍資料填寫於第一欄的位置。If you are a U.S. resident, please indicate the U.S. information in the first row of the table.)

如無法提供稅務識別碼者，請選填原因 A、B 或 C If a TIN is unavailable please provide the appropriate reason A, B or C where appropriate.

※原因 A — 我所屬的稅務國家並無發給稅務識別碼予其稅務居民。

Reason A – The jurisdiction where I am the resident does not issue TINs to its residents.

原因 B — 我無法取得稅務識別碼或類似編號。(若選填此項者，請說明解釋無法取得稅務識別碼之原因)

Reason B – I am otherwise unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the table below if you have selected this reason.)

(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

原因 C — 無需提供稅務識別碼。(僅針對所填寫之稅籍國家規定無需揭露稅務識別碼時，才能選填此項)

Reason C – No TIN is required. (Note. Only select this reason if the authorities of the jurisdiction entered below do not require the TIN to be disclosed)

稅籍國家(註1) Country of tax residence (Note 1)	稅務識別碼 Tax Identification Number (TIN)	無法提供 TIN 者，請勾填原因 A、B(含原因)或 C If no TIN available, please enter Reason A, B (with explanation) or C
<input type="checkbox"/> US	稅務識別碼或社會安全碼(SSN) □□□-□□-□□□□	
<input type="checkbox"/> TW	身分證字號： □□□□□□□□□□	
		<input type="checkbox"/> A <input type="checkbox"/> B，原因 reason：_____
		<input type="checkbox"/> C

(註1)美國公民或稅務居民，係指：(1)具有美國國籍者(持有美國護照)、或(2)持有綠卡者、或(3)當年度入境美國並停留183天(含)以上、或(4)當年度入境美國並停留31天(含)以上、同時滿足「前3年審核期」計算方式183天(含)以上者。

U.S. citizen or other U.S. person means any one of the following:

(1) National of the United States (U.S. Passport Holder); (2) Green Card Holder (Permanent Resident); (3) A Person Present in the United States for 183 Days or More during the Current Taxable Year; or (4) A Person Present in the United States for 31 days or more during the Current Taxable Year and 183 Days during the 3-Year Period, Meeting the Substantial Presence Test for the Calendar Year

(註2)持有 A、F、G、J、M、Q 等簽證，於當年度入境美國並停留 183 天(含)以上、或當年度入境美國並停留 31 天(含)以上、同時滿足「前 3 年審核期」計算方式 183 天(含)以上者，非屬美國稅務居民。

Someone who has or had been present in the U.S. with type A, F, G, J, M or Q visa for 183 Days or more during the current taxable year or for 31 days or more during the current taxable year and 183 Days during the 3-Year Period, meeting the Substantial Presence Test for the calendar year is not a U.S. resident.

(註3)前 3 年審核期：本年停留天數，加上去年停留天數的三分之一，加上前年停留天數的六分之一的總和，達 183 天者。

183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting :

All the days you were present in the current year, and 1/3 of the days you were present in the first year before the current year, and 1/6 of the days you were present in the second year before the current year.

## 聲明及簽署

### Declarations and Signature

本人聲明本自我聲明書之內容均屬真實正確及完整。倘爾後有情事變更使本聲明書之內容已不正確，本人承諾於變更日起 30 天內通知華南永昌證券前述變更，並承諾提供更新之自我聲明書予華南永昌證券。本自我聲明書除 FATCA 之相關法令以外，應以臺灣之法令為準據法。倘開戶申請書之內容與本自我聲明書有衝突時，以本自我聲明書暨個人資料同意書為準。

I hereby certify that all statements made in this self-certification consent form are true, correct and complete. I undertake to notify Hua Nan Securities, promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Hua Nan Securities with an updated self-certification consent form within 30 days of such change in circumstances. In addition to FATCA and its related laws and regulations, the governing law of this self-certification consent form shall be the laws of Taiwan. In the event of any discrepancy between the account opening form and this self-certification consent form, this self-certification and personal information consent form shall prevail.

立書人簽名 Signature : \_\_\_\_\_

身分證字號／統一證號 ID / Uniform ID Numbers : \_\_\_\_\_

法定代理人／監護人／輔助人簽名 Guardian : \_\_\_\_\_

簽署日期 Date : \_\_\_\_\_

#### 以下僅限內部使用

經辦/服務人員確認聲明書合理性檢核項目(單選必填)

若有發現稅籍國家可能不一致之情形，請進一步向帳戶持有人詢問聲明書是否已填寫確實、合理且完整。

如有進一步取得其他證明文件者，則請一併提供。

☐ 1 本人未發現上述身份聲明書所聲明之稅籍國家有不合理之情事。

☐ 2 稅籍有可能不一致之情形，但已向帳戶持有人確認其所聲明之稅籍國家已填寫確實、合理且完整。

註：有可能不一致的情形如下：

- ☐ 身分證明文件或相關資料顯示可能為其他國家的稅務居住者。
- ☐ 身分證明文件或相關資料顯示為其他國家的國籍或公民。
- ☐ 聯絡地址或戶籍地址/居住地址顯示為其他國家
- ☐ 其它，請說明：

日期：

主管：

經辦/驗印：

見簽人員：

## 【附錄一】填表說明【Appendix I】Instruction

根據美國外國帳戶稅務遵從法(「FATCA」)及臺灣金融機構執行共同申報及盡職調查作業辦法之規定,華南永昌證券應收集及申報有關帳戶持有人稅籍與特定相關資料。每個稅籍國家均按其本身的規則釐定稅籍的定義。一般來說,個人稅籍係為個人居住的國家。若干特別情況可能會導致個人成為其他國家的居民,或同時成為超過一個國家的居民(多重居住地)。若個人為美國公民或具有美國稅務居民身分,亦需將美國稅籍身分於此聲明書中列示。相關稅籍詳情,請諮詢您的稅務顧問或瀏覽下列有關FATCA或CRS網頁的資料<https://www.irs.gov/>或<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

Regulations based on the Foreign Account Tax Compliance Act (“FATCA”) and Taiwan Common Reporting and Due Diligence rules to collect and report an account holder’s tax residence and certain information. Each jurisdiction has its own rules for defining tax residence. In general, you will find that tax residence is the country in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form. For more information on tax residence, please consult your tax adviser or the information for FATCA and CRS at <https://www.irs.gov/> or <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

若您(或帳戶持有人)的稅籍非屬臺灣,華南永昌證券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臺灣稅務機關,除具有美國公民或美國稅籍居民身分外,臺灣稅務機關會將該資訊交換予與本國簽訂跨國協定之其他稅籍國家。If your (or the account holder’s) tax residence is located outside Taiwan, Hua Nan Securities may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the IRS or Taiwan tax authority. Except U.S citizen or U.S tax resident, Taiwan tax authority may exchange this information with tax authorities of jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

相關名詞解釋請詳附錄二。

Please refer to the Appendix II 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 account holder’s tax status, this form will remain valid.

若為聯名帳戶持有人,請每位聯名帳戶持有人分別填寫一份聲明書。For joint or multiple account holders, complete a separate form for each individual account holder.

若帳戶持有人為未達法定年齡之未成年人,需由法定代理人完成此聲明書。A legal guardian should complete the form on behalf of an account holder who is a minor.

華南永昌證券作為一家金融機構,依法不得提供稅務或法律意見。As a financial institution, we are not allowed to give tax advice.

若您對此聲明書內容或所屬稅籍定義具有疑問,請聯絡您的稅務顧問或參照當地稅務機關發布之相關資訊。If you have any questions then please contact your tax advisor or refer to related information published by domestic tax authority.

## 【附錄二】名詞解釋【Appendix II】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 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.

### 2. 稅務識別碼(包括具有同等功能的辨識編號)TIN (including “functional equivalent”)

「**稅務識別碼**」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。**稅務識別碼**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。

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.