

外國賬戶稅務合規法案及共同匯報標準有關自我證明表格 – 個人
Self-Certification Form for FATCA & CRS - Individual

為配合由 2014 年 7 月 1 日起正式生效之美國《外國賬戶稅務合規法案》(“FATCA”) 及在 2016 年 6 月 30 日刊憲並生效的《2016 年稅務(修訂)(第 3 號)條例》中的經濟合作與發展組織 (“OECD”) 共匯報標準 (“CRS”) 的實施要求，本聲明適用於新戶口開戶申請人及戶口持有人(個人)申報其是否為外國賬戶稅務合規法案中定義的美國人士及收集其稅務居民身分的若干所需資料。

To comply with the US Foreign Account Tax Compliance Act (“FATCA”) which is effective starting 1 July 2014 and the Organisation for Economic Cooperation and Development (“OECD”) Common Reporting Standard (“CRS”) set out in the Inland Revenue (Amendment) (No.3) Ordinance 2016 which is effective starting 30 June 2016, this certificate is to be used by new account applicant and account holder (individual) to declare whether the person is a U.S. person under the “FATCA” enacted in the United States and collect the related information based on jurisdiction of tax residence.

第一部：個人帳戶持有人的身分識辨資料 (對於聯名帳戶或多人聯名帳戶，每名個人帳戶持有人須分別填寫一份表格)

Part 1: Identification of Individual Account Holder (For joint or multiple account holders, complete a separate form for each individual account holder.)

(1) 帳戶持有人姓名 Name of Account Holder

稱謂(如：先生、太太、女士、小姐) Title (e.g. Mr, Mrs, Ms, Miss) : _____

姓氏 Last Name or Surname : _____ 名字 First or Given Name : _____ 中間名 Middle Name(s) : _____

(2) 香港身份證或護照號碼 Hong Kong Identity Card or Passport Number : _____

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

(4) 現時地址 Current Residence Address

第 1 行 (例如：室、樓層、大廈、街道、地區) Line 1 : (e.g. Suite, Floor, Building, Street, District) _____

第 2 行 (例如：城市、省、州) Line 2 (City, Province, State) : _____

第 3 行 國家 Country : _____

郵政編碼/郵遞區號碼 Post Code/ZIP Code : _____

(5) 通訊地址 (如通訊地址與現實住址不同，填寫此欄) Mailing Address (Complete if different to the current residence address)

第 1 行 (例如：室、樓層、大廈、街道、地區) Line 1 : (e.g. Suite, Floor, Building, Street, District) _____

第 2 行 (例如：城市、省、州) Line 2 (City, Province, State) : _____

第 3 行 國家 Country : _____

郵政編碼/郵遞區號碼 Post Code/ZIP Code : _____

(6) 出生地點 Place of Birth

鎮/城市、省/州 Town/City, Province/State : _____

國家 Country : _____

第二部：美國人士資料

Part 2: U.S. Person Information

- (1) 本人(及/或聯名帳戶第二持有人)等就美國稅務而言為美國稅務居民(綠卡持有人或通過實質居留測試的居民*)。如是，請註明美國聯邦納稅人識別號：
I/ and/or the Secondary Joint Account Holder certify that I am/we are tax resident(s) in the United States for U.S. tax purposes (green card holder or resident under the substantial presence test¹). If YES, please specify the U.S. Federal Taxpayer Identification Number (US TIN).

本人/及/或聯名帳戶第二持有人已將向富強交回一份填寫完整及已簽署的適用美國國稅局表格 W-9 (可自行於網站 <https://www.irs.gov/> 上下載)。

I/ and/or the Secondary Joint Account Holder have returned/will return a duly completed and signed the applicable U.S. Internal Revenue Service Form W-9 (which may be obtained at <https://www.irs.gov/>) to Fortune.

- (2) 本人(及/或聯名帳戶第二持有人)茲證明本人(及/或聯名帳戶第二持有人) 在美國(或美國領土)出生。
I/We certify that I am/we are U.S. citizen(s) in the US.

¹ 要通過「實質居留」測試，一般就任何曆年而言：(a) 個人須於該年度內在美國居留最少 31 日及(b) 該名人士於該年度內在美國居留的日數，加上個年度內在美國居留日數的三分之一，再加上兩個年度內在美國居留日數的六分之一，三者合計等於或超過 183 日。

The “substantial presence” test is generally met with respect to any calendar year if (a) the individual was present in the U.S. for at least 31 days during such year and (b) the sum of the number of days in which such individual was present in the U.S. during such year, 1/3 of the number of such days during the first preceding year, and 1/6 of the number of such days during the second preceding year, equals or exceeds 183 days.

是 Yes

美國聯邦納稅人識別號

US TIN:

- -

否 No

是 Yes

否 No

第三部：居留司法管轄區及稅務編號或具有等同功能的識辨編號（以下簡稱「稅務編號」）**Part 3: Jurisdiction of Residence Taxpayer Identification Number or its Functional Equivalent ("TIN")**

提供以下資料，列明 (a) 帳戶持有人的居留司法管轄區，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。列出**所有**（不限於5個）居留司法管轄區。

Complete the following table indicating (a) the jurisdiction of residence (including Hong Kong) where the account holder is a resident for tax purposes and (b) the account holder's TIN for each jurisdiction indicated. Indicate **ALL** (not restricted to five) jurisdictions of residence.

如帳戶持有人是香港稅務居民，稅務編號是其香港身份證號碼。

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.

如沒有提供稅務編號，必須填寫合適的理由：

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

- 理由 A** - 帳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 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，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. Explain why the account holder is unable to obtain a TIN if you have selected this reason.
- 理由 C** - 帳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 residence do not require the TIN to be disclosed.

如閣下(及/或聯名帳戶第二持有人)對閣下(及/或聯名帳戶第二持有人)的稅務居住地有任何疑問，請聯繫閣下(及/或聯名帳戶第二持有人)的稅務顧問。**請恕我們不能提供稅務意見。**

If you (and/or the Secondary Joint Account Holder) have any questions about your tax residency, please contact your tax adviser as **we are not allowed to give tax advice.**

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

第四部：聲明及簽署**Part 4: Declarations and Signature**

- 本在不抵觸當地適用法律的情況下，本人同意富強可向國內及海外的監管機構或稅務機構提供本人的資料以確立本人於任何司法管轄區的稅務責任。
Subject to applicable local laws, I hereby consent for Fortune to disclose, report, or share my information with local and overseas regulators or tax authorities where necessary to establish my tax liability in any jurisdiction.
- 因應本地及海外監管機構或稅務機構的要求，本人同意並准許富強可按適用的法律、法規和指令在本人之帳戶中扣留相關所須的款項。
Where required by local or overseas regulators or tax authorities, I consent and agree that Fortune may withhold from my account(s) such amounts as may be required according to applicable laws, regulations and directives.
- 本人知悉及確認本人必須遵守本人登記註冊國、國籍、居住國及/居籍的法律之下可能適用的與購買、持有及沽售證券相關的(i)可能產生的任何稅務後果，包括但不限於美國<海外帳戶稅收合規法案> ("FATCA") 和<經濟合作及發展組織>的自動交換金融帳戶資料共同匯報標準("CRS")及(ii)法律規定及外匯限制或管理規定。
I acknowledge and confirm that I must (i) observe any possible tax consequences including but not limited to the US Foreign Account Tax Compliance Act ("FATCA") and the OECD Common Reporting Standard ("CRS") for Automatic Exchange of Financial Account Information, and (ii) comply with any legal requirements and foreign exchange restrictions or exchange control requirements which might be applicable under the laws of the countries of my incorporation, citizenship, residence and/or domicile and which might be relevant to the purchase, holding or disposal of securities.
- 本人知悉及同意，富強可根據《稅務條例》（第 112 章）有關交換財務帳戶資料的法律條文，(a) 收集本表格所載資料並可備存作自動交換財務帳戶資料用途及 (b) 把該等資料和關於帳戶持有人及任何須申報帳戶的資料向香港特別行政區政府稅務局申報，從而把資料轉交到帳戶持有人的居留司法管轄區的稅務當局。
I acknowledge and agree that (a) the information contained in this form is collected and may be kept by Fortune for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by Fortune to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes, pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112).
- 本人證明，就與本表格所有相關的帳戶，本人是帳戶持有人/ 本人獲帳戶持有人授權簽署本表格#。
I certify that I am the account holder / I am authorized to sign for the account holder # of all the account(s) to which this form relates.
- 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，本人會通知富強，並會在情況發生改變後 30 日內，向富強提交一份已適當更新的自我證明表格。
I undertake to advise **Fortune** 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 **Fortune** with a suitably updated self-certification form within 30 days of such change in circumstances.
- 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。
I declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete.

簽署 Signature: _____

姓名 Name: _____

身份 Capacity: _____

如你不是第 1 部所述的個人，說明你的身份。如果你是以授權人身份簽署這份表格，須夾附該授權書的核證副本。

Indicate the capacity if you are not the individual identified in Part 1. If signing under a power of attorney, attach a certified copy of the power of attorney.

日期 (日/月/年) Date (dd/mm/yyyy): _____

刪去不適用者 # Delete as appropriate

警告：根據《稅務條例》第 80(2E)條，如任何人在作出自我證明時，在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。一經定罪，可處第 3 級（即 HK\$10,000）罰款。

WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. HK\$10,000).