

**FATCA 聲明書暨 CRS 自我證明文件【實體(法人)】**  
**Self-Certification Form for FATCA and CRS 【Entity】**

異動書號：\_\_\_\_\_

戶 號：\_\_\_\_\_

受益人姓名：\_\_\_\_\_ 統一編號：\_\_\_\_\_

**壹、說明 Notes:**

- 一、永豐證券投資信託股份有限公司(以下簡稱「本公司」)依美國「外國帳戶稅收遵從法」(以下簡稱 FATCA)，於西元2014年7月1日起開始正式進行相關措施以符合FATCA。本公司另依我國「金融機構執行共同申報及盡職審查作業辦法」(以下簡稱CRS)，應蒐集及申報有關帳戶持有人稅務居住者身分之特定資訊，並於西元2019年1月1日起開始正式進行相關措施以符合CRS (CRS相關資訊，請詳財政部網站專區(首頁>服務園地>國際財政服務資訊>稅務用途資訊交換(含金融帳戶資訊))。

In accordance with the Foreign Account Tax Compliance Act (FATCA), Sinopac SITC Ltd. (the Company) has formally taken relevant actions to comply with FATCA since July 1, 2014. Also, from January 1, 2019, our company is required to collect and report relevant information about the Account Holder's tax residency status to comply with the Common Reporting Standard (CRS) announced by the Ministry of Finance (MOF).

- 二、為遵循FATCA及CRS，本公司需請 台端填寫FATCA聲明書暨CRS自我證明文件，以辨識 台端是否為美國稅務居民或其他國家之稅務居民，以作自動交換金融帳戶資料用途。若台端屬美國稅務居民，本公司將依美國國稅局之要求，將台端相關資訊轉交予美國國稅局。若台端屬其他應申報國家稅務居民，本公司將依我國主管機關之要求，將台端相關資訊轉交予我國主管機關，我國主管機關會將資料轉交至台端所屬稅務居民國之稅務機關。

To comply with FATCA and CRS, please fill this form to determine if you are a tax resident of the U.S. or other countries/jurisdictions for the use of automatic exchange of financial account information. If you are a U.S. tax resident, our company will pass the information regarding your account to the U.S. Internal Revenue Service (IRS), as requested by the IRS. If you are a tax resident of a reportable jurisdiction, our company is obliged to pass the information with respect to your account to the tax authorities of the Republic of China (Taiwan, ROC), who will then exchange this information with the tax authorities of the reportable jurisdiction.

- 三、如對本表格或上述指示有任何疑問，請瀏覽本公司網頁，亦可聯絡 台端的服務專員、親臨本公司或致電我們查詢。

Should you have any questions with respect to this form or above instructions, you may either refer to our website, contact your service personnel, visit any branch of our company or call us for inquiries.

- 四、如對判定稅務居民身分有任何疑問，請瀏覽OECD網站 [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/) 或諮詢專業稅務顧問。

If you have any questions about the determination of your tax residency, please refer to the OECD website: [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/) or consult with your tax consultant for advice.

- 五、如帳戶持有人為獨資資本主，請填寫「FATCA 聲明書暨 CRS 證明文件【個人】」，勿填寫本表。

If the Account Holder is a sole trader or a sole proprietor, please do not fill in this form; instead please complete a "Self-Certification Form for FATCA and CRS 【Individual】"

以下欄位由永豐投信/銷售機構人員填寫

主管	覆核	經辦	核印	收件窗口

## 貳、基本資訊及聲明事項 Basic Information and Declaration :

## 實體稅務居民身分聲明事項 Declaration of entity's Tax Residency

立約定書人(以下簡稱立約人)聲明以下內容為實：

I hereby declare that the following statements are true:

一、☐ 立約人已提供過 FATCA 身分證明文件【免填第二部分、請續填第三部分】

Part 1. I have provided the relevant document. 【Please skip Part 2, continue to fulfill Part 3】

立約人業已提供 FATCA 身分證明文件(包含但不限於 FATCA 聲明書、W-8 BEN、W-9 或相關證明文件)予永豐證券投資信託股份有限公司(以下簡稱「貴公司」)以聲明立約人之美國稅務居民身分，且截至今日立約人之美國稅務居民身分並無變更。立約人了解並同意當貴公司若無立約人之上開 FATCA 身分證明文件之徵提紀錄時，得再向立約人徵提本「FATCA 聲明書暨 CRS 自我證明文件」。

I have provided the documents of identification for FATCA (including, but not limited to, the Self-Certification Form for FATCA, documents of W-8BEN, W-9, or other self-certification documents) to Sinopac SITC Ltd. ("the Company") to declare my U.S. tax residency and the status of which remain unchanged up to the present. I acknowledge and agree that if the Company keeps no records of my documents of identification for FATCA, the Company is able to request Self-Certification Form for FATCA and CRS from me.

二、FATCA 身分狀態

Part 2. Identification of FATCA

請視公司狀態勾選適用之選項 1 至選項 7(擇一填寫)：

Please base on the company status to select applicable option from option 1 to option 7 (Please select the most suitable option)

1. 本公司非為金融機構但為美國稅務居民，且願意提供 Form W-9 以茲證明 FATCA 身分(即符合下述之定義)

The company IS not the financial institution but a tax resident of U.S., and willing to provide Form W-9 to verification.(Apply to the following definitions)

● 本公司為在美國設立登記之公司機構；或本公司為美國公司在台之分支機構；或本公司之母公司(屬有限公司且法人股東為唯一股東者)曾經填寫過 Form 8832 並交付予美國國稅局(IRS)(此即為美國稅法上認定之非企業實體

The company is registered company in the U.S.; or The company is the branch of the U.S. company in Taiwan.; or The affiliate of the company (is a limited company and the corporate shareholder is the only shareholder of the company) has filled Form 8832 and provided to Internal Revenue Service (IRS). (Is regarded by the U.S. taxation as the Disregarded Entity)

請勾選適用欄位：Please select the applicable field：

☐ 本公司屬上述之美國稅務居民 The company IS the tax resident of the U.S. which apply to the description as above.

2. 非金融集團之上市(櫃)、興櫃公司或其關係企業<sup>註1</sup>(Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation)

請勾選並填寫下列適當欄位(可複選)：If the box is checked, please also confirm that:

☐ 本公司係屬非金融機構之外國(即非美國)法人，且本公司之股票於一個或多個具規模<sup>註2</sup>的證券市場具常態性交易，包括\_\_\_\_\_ (請舉出一個公司股票常態交易之證券市場)

The company is NFFE, and the stock of the company is regularly traded on one or more established securities markets<sup>2</sup>.

The name of the exchange upon which the stock is traded is \_\_\_\_\_ (Please cite a stock market in which the company's stock is trading normally.); or

☐ 本公司係屬非金融機構之外國(即非美國)法人；本公司之關係企業為非金融機構，且其股票於一個或多個具規模的證券市場具常態性交易。此關係企業名稱為\_\_\_\_\_，其股票交易的證券市場名稱為\_\_\_\_\_

The company is NFFE, and the company is affiliated with \_\_\_\_\_ whose stock is regularly traded on one or more established securities markets. The name of the exchange upon which the stock is traded is \_\_\_\_\_

<sup>註1</sup> 此處所指之關係企業係指 FATCA 法規要求之聯屬公司(affiliate)，須符合與共同母公司股權連結超過 50%之要件

A corporation is connected through stock ownership with a common parent and the common parent directly or indirectly possesses more than 50% of the total voting power or value of the corporation.

<sup>註2</sup> 具規模的證券市場一般係指政府核准設立、每年交易金額在十億美元以上之交易所；上市、上櫃及興櫃均屬之

An established securities market means, for any calendar year, the annual value of shares traded on the exchange exceeds US\$1 billion during each of the three calendar year immediately preceding the calendar year in which the determination is made.

3. 實質營運之非金融外國(即非美國)法人<sup>註3</sup> (Active NFFE) · 請續填第三、(B) (Please continue to Part III, (B))

- 本公司係屬非金融機構之外國(即非美國)法人；本公司前一年度的毛利，少於 50%為來自於非實質營運所產生，如租金、利息、股利、權利金等，並以(年度非實質營運所產生之毛利/年度總毛利)為計算衡量之方式；且本公司前一年度的資產少於 50%為可產生租金、利息、股利、權利金等被動資產，如公司持有的股票、債券、存款等可產生非實質營運所得之資產，並以(季平均之被動資產總值/季平均之資產總值)為計算衡量之方式。

The company IS an active non-financial foreign entity; Less than 50 percent of its gross income during the preceding calendar year is passive income (i.e., rent, royalty, interest, dividend); and Less than 50 percent of the weighted average percentage of assets (tested quarterly) held are assets that produce or are held for the production of passive income. (calculated as a weighted average of the percentage of passive assets measured quarterly)

請勾選適用欄位：Please select the applicable field：

- ☐ 本公司屬實質營運之非金融機構外國(即非美國)法人

The company IS an active non-financial foreign entity that meets the above requirements.

<sup>註3</sup> 法人係包含有限公司、無限公司、股份有份公司、兩合公司、合夥組織或信託等法律個體

Legal entity includes limited company, unlimited company, joint-stock company, two-in-one company, partnership organization or trust.

## 4. 非實質營運之非金融外國(即非美國)法人 (Passive NFFE) · 請續填第三、(C)、CRS 自我證明表-具控制權之人 (Please continue to Part III, (C), and "CRS self-certification form - Controlling Person")

- 本公司係屬非金融機構之外國(即非美國)法人；本公司之有價證券/股權憑證未在公開市場上有常態性之交易，且本公司不為實質營運之非金融機構非美國法人(Active NFFE)。

The company IS a Passive Non-financial Foreign Entity; the stock of the company does not trade on an established securities market and not apply to the definition of Active NFFE above.

請勾選適用欄位：Please select the applicable field：

- ☐ 本公司無任何超過 25%持股之實質美國股東；或

Has no substantial U.S. owners (who own more than 25% of the shares); or

- ☐ 本公司具實質美國股東且已於【四、消極非金融機構外國實體 FATCA 補充聲明事項】提供非實質營運之非金融機構非美國法人及所有超過 25%持股之實質美國股東資訊，且其中若為美國個人之股東，本公司已通知該股東並依個人資料保護法之規定對其發送個人資料保護法告知事項聲明書，並請其填寫當事人書面同意書，同意對其資料進行蒐集、處理與利用。

Has one or more substantial U.S. owner(s) who own(s) more than 25% of the shares and had provided information regarding the U.S. owner(s) of the entity in the 【Part 4, Declaration of Passive NFFE for FATCA (Applicable for Passive NFFE as FATCA identification)】; if the U.S. owner(s) of the entity is an individual, the company promises to provide the 「Consent to Disclose Personal Information (for U.S. individual owner)」 for FATCA compliance attached to abovementioned self-certification to the U.S. owner(s) to read, understand and check the box on the said form, giving consent to the Sinopac SITC Ltd. to collect, process, and use such personal information.

## 5. 非營利組織(Non-Profit Organization)

- 僅以宗教、慈善、科學、藝術、文化或教育之目的，在其居住國設立及維護；且在其居住國免繳所得稅；且無何股東或成員對其收入或資產享有所有權或受益權；且除從事慈善活動、支付勞務報酬或購買合理市價之財產外，該組織之居住國法律或其設立文件均不允許該組織的任何收入或資產分配予個人或非公益法人；或為個人或非公益法人之利益而使用其收入或資產；並且該組織之居住國法律或其設立文件規定，在該組織清算或解散時，其全部資產須分配給居住國政府、居住國政府的延伸部分、居住國政府所控制之法人、或其它符合本項條件之非營利組織、或歸還給該組織居住國之政府或該政府的任何分支機關。

The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes; The entity is exempt from income tax in its country of residence; The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets; Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity 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 entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXI or escheats to the government of the entity's country of residence or any political subdivision thereof.

請勾選適用欄位：Please select the applicable field：

- ☐ 本組織係屬符合以上條件，非以營利目的組織、財團法人、基金會或社團等

The company IS a non-profit organization that meets the above requirements.

6. 台灣中央銀行或各級政府及其不從事對外營業行為之附屬單位(Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue) (即符合下述定義) ·  
The company is a governmental entity of Taiwan, or Central Bank of Issue, such as Central Bank of Taiwan, government office in all levels, state-owned enterprise. (Apply to the following definitions)
- 為款項之最終受益人；且無從事屬於保險公司、保管機構或存款機構的商業金融行為。  
The ultimate beneficiary of the account; and Commercial and financial entities classified as insurance companies, custodial institutions, or depository institutions are excluded  
請勾選適用欄位：Please select the applicable field：
    - ☐ 本組織係屬符合以上條件  
The company apply to the requirements above.
7. 其他(Others)
- ☐ 本公司非屬上開六種法人型態(包含非屬美國企業)，如金融同業、國際組織、退休基金、主權基金等專業機構法人、直接申報非金融外國(即非美國)法人(Direct reporting NFFE)，請填寫 W-8BEN-E/W-8IMY/W-8EXP 等 IRS 美國國稅局之表單，以茲證明 FATCA 身分  
Not an entity mentioned above (e.g. Financial Institution, Government Institution, International Organization, Retirement Fund, and etc.), please complete IRS Form W-8BEN-E/W-8IMY/W-8EXP.

### 三、CRS 實體類型

#### Part 3. The type of CRS entity

- ☐ (A) 金融機構 Financial Institution
  - ☐ A1. 應申報國及參與國之投資實體 (若為應申報國及參與國以外之投資實體，請勾選 C2)  
Investment Entity in a Reportable Jurisdiction and a Participating Jurisdiction (If an Investment Entity is located outside a Reportable Jurisdiction and a Participating Jurisdiction, please select C2)
  - ☐ A2. 存款機構、保管機構或特定保險公司  
Depository Institution, Custodial Institution, or Specified Insurance Company
- ☐ (B) 積極非金融機構實體 Active Non-Financial Entity ("NFE")
  - ☐ B1. 於前一會計年度之股利、利息、租金、權利金、金融資產交易增益、貨幣匯兌增益或其他非積極營業活動產生收入之合計數未達收入總額百分之五十，且於該期間內持有用於取得該非積極營業活動收入之資產，未達其資產總額百分之五十。  
Less than 50% of the NFE's gross income for the preceding calendar year, including the dividends, interests, rental, premium, gain on financial assets trading, gain on monetary exchange 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.

判斷參考公式如下：

The reference formula as below:

股利、利息、租金、權利金、金融資產交易增益、貨幣匯兌增益或其他非積極營業活動產生收入之合計數	< 50%
收入總額	
The NFE 's gross income including the dividends, interests, rental, premium, gain on financial assets trading, gain on monetary exchange, other appropriate reporting	< 50%
Total revenue	

- ☐ B2. 所發行之股票於經認可證券市場<sup>註1</sup>經常性交易<sup>註2</sup>者或其關係實體 (請擇一勾選並提供相關資訊)：
  - The outstanding stock of the NFE or its related entity is regularly traded on an established securities market (Please select one and provide the related information):
    - ☐ 立約人所發行之股票經常在\_\_\_\_\_ (經認可證券交易市場) 交易  
The stock of the contracting party is regularly traded on \_\_\_\_\_, which is an established security market.



☐ 立約人為\_\_\_\_\_之關係實體，該關係實體所發行之股票經常在\_\_\_\_\_ (經認可證券交易市場) 交易

The contracting party is a related entity of \_\_\_\_\_, the stock of which is regularly traded on \_\_\_\_\_, which is an established securities market.

<sup>註1</sup>經認可證券市場，指經政府機關正式認可及監督之市場，且該市場年度股票交易價值具相當規模；如該市場於前三曆年度每年度股票交易價值均達10億美元，即屬具相當規模市場。 Established security market means the market which is officially certified and supervised by the government and the market value of it is considerable; for instance, the market value reached 1 billion US dollars per year in the past three fiscal years.

<sup>註2</sup>經常性交易，指股票於經認可證券市場持續進行交易且交易量具相當規模；如該類別股票於前一曆年度60個營業日以上於經認可證券市場進行交易，且於該曆年度於該市場交易之該類別股票總數，占該類別股票平均已發行股數10%以上者。 Regular trading means the stock is constantly traded on an established market and the trading volume is substantial; for instance, the stock has been traded on an established market for over 60 business days in the previous fiscal year and the trading volume of the stock is more than 10% of total issued shares of that stock.

☐ B3. 政府實體、國際組織、中央銀行，或由政府實體、國際組織或中央銀行完全持有之實體；

The NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;

☐ B4. 主要活動係持有子公司已發行股票或對其提供融資服務，且該子公司係從事金融機構業務以外之交易或商業行為，但不包括其功能為投資基金或其他基於投資目的以收購或挹資方式持有公司股權作為資本資產之投資工具；

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.

☐ B5. 組織設立未滿二十四個月且未曾營運者，為從事金融機構以外業務所需資產投入資本；

The NFE is not yet operating a business and has no prior operating history, 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 organization of the NFE;

☐ B6. 前五年非屬金融機構，且正進行清算或重整程序者；

The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;

☐ B7. 主要活動係與其關係實體或為其關係實體從事融資或避險交易，且未對非關係實體提供融資或避險服務。前述關係實體以主要從事金融機構以外業務者為限；

The 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;

☐ B8. 專為宗教、公益、科學、藝術、文化、運動或教育之目的而於其所在國家或地區設立及營運者；或於其所在國家或地區設立及營運，且為專業組織、企業聯盟、商會、工會組織、農業或園藝組織、公民聯盟或專為促進社會福利之組織；且符合下列所有條件：

The NFE is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare; and meets all of the following requirements:

I. 於其所在國家或地區免納所得稅者；

It is exempted from income tax in its country/jurisdiction of residence;

II. 股東或成員對其所得或資產不得主張所有權或受益權；

It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

III. 依其所在國家或地區適用之法律或其設立文件規定，除為執行慈善活動，或為給付合理勞務報酬或財產公市價之價金外，不得分配所得或資產或贈與利益予私人或非慈善性質實體；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

- IV. 依其所在國家或地區適用之法律或其設立文件規定，清算或解散時應將賸餘財產分配與政府實體或其他非營利組織，或歸屬其所在國家或地區之各級政府。

The applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

- ☐ (C) 消極非金融機構實體 (若勾選此項，請填寫附錄一)

Passive Non-Financial Entity (if this option is selected, please complete the Appendix 1)

- ☐ C1. 指上述(B)積極非金融機構實體以外之非金融機構實體

The Non-financial entity that is not an active non-financial entity as pertained in (B)

- ☐ C2. 於應申報國及參與國以外之投資實體

The investment entity located outside a reportable jurisdiction or a participating jurisdiction

- ☐ (D) 立約人屬被排除帳戶 (被排除帳戶定義請參考附錄二)

Our company is an Excluded Account (The definition of Excluded Account please refer to Appendix 2)

#### 四、消極非金融機構外國實體 FATCA 補充聲明事項 (FATCA 身分屬消極非金融機構外國實體適用)

##### Part 4. Declaration of Passive NFFE for FATCA (applicable for Passive NFFE as FATCA identification)

- ☐ 本公司無任何實質美國持有人; 或

There is no substantial U.S. owner in our company; or

- ☐ 本公司已於下表提供所有實質美國持有人之名稱、地址與稅務識別碼

The name, address and Tax identification Number (TIN) of each U.S. substantial owner of our company are as follows:

名稱 Name	地址 Address	稅務識別碼 TIN
是否同意永豐證券投資信託股份有限公司蒐集、處理及利用本人的個人資料 Please confirm for SinoPac SITC Ltd. (the company) to collect, process and use my personal information.		
<input type="checkbox"/> 同意 Agree <input type="checkbox"/> 不同意 Disagree		簽名 Signature
名稱 Name	地址 Address	稅務識別碼 TIN
是否同意永豐證券投資信託股份有限公司蒐集、處理及利用本人的個人資料 Please confirm for SinoPac SITC Ltd. (the company) to collect, process and use my personal information.		
<input type="checkbox"/> 同意 Agree <input type="checkbox"/> 不同意 Disagree		簽名 Signature

註：請覆核股東身分至以下身為止(即股東身分如非以下類型者，請再覆核至上一層股東直至其股東屬於以下類型法人股東之一者)，並請揭露及提供實質美國人股東之資料：

Please identify the U.S. substantial owner with one of the following types (If the U.S. substantial owner is not one of the following types, please identify upper U.S. substantial owner with one of the following types), and provide the information of the U.S. substantial owner.

- (1) 美國人 (US. Person，如美國公民、居民、美國公司等)

US, Person, like America citizen, resident, US entity, etc.

- (2) 遵循之外國金融機構(PFFI)

Participating Foreign Financial Institution

- (3) 視同遵循之外國金融機構(Deemed-compliant FFI，但 Owner documented FFI(ODFFI)除外)

Deemed-Compliant Foreign Financial Institution (not include Owner documented Foreign Financial Institution)

- (4) 除外最終受益人(exempt beneficial owner，如外國政府、中央銀行、國際組織等)及

Exempt beneficial owner, like foreign government, central bank, international organization, etc.

- (5) 除外非美國金融機構(Excepted NFFE，例如公開交易公司、實質營運非美國金融機構 (Active NFFE) 等)。

Excepted Non-Financial Foreign Entity, like Public trading company, Active Non-Financial Foreign Entity, etc.

## 五、稅務居民身分

### Part 5. Identification of tax resident

立約人具有以下稅務居民身分 (請勾選所有符合之居住國家或地區)

Our company has the following tax residency (ies) (Please select all applicable countries/jurisdictions)

- ☐ (A) 台灣，若勾選此項，請提供統一編號\_\_\_\_\_ (統一編號 8 碼，由公司、商業登記主管機關編配)  
Taiwan (If this option is selected, please provide Taiwan Unified Business Number \_\_\_\_\_)  
(8 digit number issued by the authorities in charge of corporation or business registration)
- ☐ (B) 其他國家或地區稅務居民(若勾選此項，請完成以下表格並列出立約人之所有(i)實體或分支機構之法定稅務機構及(ii)居住國家或地區之稅務識別碼。若立約人之居住國家或地區超過三個，請填寫於另外的表格)  
Other countries/jurisdictions (If this option is selected, please complete the following table and list (i) all the country/jurisdiction of the residences (ii) the TIN of country/jurisdiction of residence. If the countries/jurisdictions of residence are more than three, please fill in another form)

#### 基本資訊 (英文填寫) Basic Information (Please provide the information in English)

實體或分支機構之法定名稱 Legal name of entity or branch				
組織、設立或成立所在地之國家/地區 Country/Jurisdiction of Organization, Incorporation or Establishment	國家/地區 Country/ jurisdiction		郵遞區號 Postcode	
現行註冊地 Current residential address				

#### (是否有居住國家或地區之稅務識別碼？ TIN assigned by country/jurisdiction of residence?)

稅務居住國家/地區： Tax resident of country/jurisdiction:	是，請提供稅務識別碼 Yes，Please provide a TIN	否，請填寫理由A、B或C No，Please indicate reason A, B or C	理由 B 須說明無法取得稅務識別碼的原因 If B is chosen, state the reason why a TIN cannot be obtained
		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

理由 A - 立約人之居住國家或地區未核發稅務識別碼予其居住者

Reason A- The country/jurisdiction where the contracting party is a tax resident does not issue TINs to its residents

理由 B - 立約人無法取得稅務識別碼或具類似功能的編號(若選取此理由，請解釋無法取得稅務識別碼的原因)

Reason B- The contracting party is unable to obtain a TIN or equivalent number (Explain why the contracting party is unable to obtain a TIN if this reason is chosen)

理由 C - 無須蒐集稅務識別碼(註: 選取此理由限其國內法未要求蒐集稅務識別碼資訊)

Reason C- TIN is not required (Note: Only select this reason if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN)

## 六、聲明及簽署

## Part 6. Declaration and Signature

立約人業已收到「永豐證券投資信託股份有限公司-蒐集、處理及利用個人資料告知書」，了解永豐證券投資信託股份有限公司(以下簡稱 貴公司)為遵循外國帳戶稅收遵從法(Foreign Account Tax Compliance Act)之必要，必須蒐集、處理及利用立約人之個人資料，包含立約人之姓名、國籍、護照號碼、出生年月日、通訊方式、美國納稅人識別碼(一般即為美國社會安全碼SSN)等。有關對立約人個人資料利用之期間、地區、對象及方式；立約人依個人資料保護法第三條規定得行使之權利及方式；立約人如不提供對立約人權益之影響；以及間接蒐集個人資料之來源等法定告知事項，立約人亦已受充分告知。立約人同意 貴公司蒐集、處理及利用立約人的個人資料。

立約人了解並同意 貴公司為證實上開聲明內容，得於必要時向立約人索取相關證明文件，以及得代理立約人向美國稅法的扣繳義務人出示FATCA聲明書暨CRS自我證明文件交付FATCA聲明書暨CRS自我證明文件之複本，以協助立約人聲明是否為美國稅務居民。立約人已詳細閱讀【附錄三】美國海外帳戶稅收遵從法條款、【附錄四】金融機構執行共同申報及盡職審查作業辦法說明書，了解並同意其規定與要求。

立約人知悉，本 FATCA 聲明書暨 CRS 自我證明文件所含資訊、相關帳戶持有人及任何應申報帳戶資訊，將可能申報予中華民國稅捐稽徵機關，經由政府間協定進行稅務目的金融帳戶資訊交換，提供予帳戶持有人為稅務居住者之國家/地區的稅捐稽徵機關。

立約人證明，與本表相關之所有帳戶，立約人為帳戶持有人(或立約人業經帳戶持有人授權簽署本 FATCA 聲明書暨 CRS 自我證明文件)。

立約人聲明，就立約人所知所信，於本自我證明所為之陳述均為正確且完整。

立約人承諾，如狀態變動致影響本表「基本資訊及聲明事項」所述之個人稅務居住者身分，或所載資料不正確或不完整，立約人將通知 貴公司，並在狀態變動後30日內提供 貴公司一份經適當更新之FATCA聲明書暨CRS自我證明文件。立約人了解並同意 貴公司有權合理認定上開聲明內容之真偽或變更情形而對立約人帳戶權利為必要的處置行為，包含但不限於辦理美國稅務扣繳或終止帳戶服務。

I hereby confirm to have received the "Sinopac SITC Ltd.- Personal Information Protection Notification" and acknowledge that for complying with FATCA, it is necessary for Sinopac SITC Ltd. (the Company) to collect, process and use my personal information, including my name, nationality, passport number, date of birth, contact information, and U.S. taxpayer identification number (U.S. Social Security Number), etc.

I acknowledge and agree that to certify the above statement and assist me to declare whether I am a U.S. taxpayer or not, the Company can request me for related certification materials and can act on my behalf to provide this Self-Certification Form and provide a copy of it to a U.S. withholding agent. I have thoroughly read, understood, and agreed to the rules and requirements of the Foreign Account Tax Compliance Act 【Appendix 3】 and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions 【Appendix 4】.

I am aware that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the ROC and exchanged with tax authorities of another country(ies) / jurisdiction(s) in which the Account Holder may be a tax resident pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

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

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise the Company of any change in circumstances which affects the tax residency status of the individual identified in the "Basic Information and Declaration" of this form or causes the information contained herein to become incorrect or incomplete, and to provide the Company with a suitably updated self-certification form within 30 days of such change in circumstances. I acknowledge and agree that the Company is rightful to reasonably identify the authenticity of the above declaration or changes in the circumstances and take the necessary actions with regards to my account, including, but not limited to, processing U.S. tax payment or terminating the account service.

此致 永豐證券投資信託股份有限公司  
Sincerely,

受益人姓名：\_\_\_\_\_  
Name of the Entity

統一編號：\_\_\_\_\_  
Unified Business No

簽署人：\_\_\_\_\_  
Signatory

身分：\_\_\_\_\_  
Capacity

簽署日期：\_\_\_\_年\_\_\_\_月\_\_\_\_日  
Date(YYY/MM/DD)

註：請註明您的身分(例如：被授權人)。若您是有權簽署人，請附上授權書之影本。 Note: Please indicate the capacity in which you are signing the form (e.g. attorney). If signing under a power of attorney, please also attach a copy of the power of attorney.

【原留印鑑】



➤ **【附錄一】具控制權之人**（如實體帳戶持有人為消極非金融機構實體，請填寫此部分）

**Appendix 1. Controlling Person(s) (Complete this part if the Entity Account Holder is a Passive NFE)**

於下列欄位填寫所有對該帳戶具控制權之人之姓名。

Indicate the name of all Controlling Person(s) of the Account Holder in the table below.

各具控制權之人請分別填寫「CRS 自我證明表格- 具控制權之人」。

Complete "CRS self-certification form - Controlling Person" for each Controlling Person.

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

➤ **【附錄二】被排除帳戶**：指 CRS 第二十三條定義符合下列情形之一者：

**Appendix 2. Excluded account (apply to the requirements below).**

一、符合下列條件之退休金或養老金帳戶：

A retirement or pension account that satisfies the following requirements：

- (一) 受法令規範之個人退休金帳戶，或屬註冊或受規範退休金或養老金計畫之一部分，其目的在提供退休或養老金福利，包括失能給付及死亡給付。

The account is subject to regulation as a personal retirement account or is part of a registered or regulated retirement or pension plan for the provision of retirement or pension benefits (including disability or death benefits);

- (二) 享有租稅優惠。

The account is tax-favoured;

- (三) 須向相關稅捐稽徵機關申報資訊。

Information reporting is required to the tax authorities with respect to the account;

- (四) 僅於退休、失能或死亡時始得提領，或於退休、失能或死亡前提領須受處罰者。

Withdrawals are conditioned on reaching a specified retirement age, disability, or death, or penalties apply to withdrawals made before such specified events; and

- (五) 每年提撥金額以五萬美元為限，或終生提撥金額以一百萬美元為限，其金額計算應依第三十四條第二項及第四十九條規定辦理。但金融帳戶自本款或第二款所定帳戶，或自第三條第二款所定退休基金取得之資產或基金，不計入提撥金額。

Either annual contributions are limited to USD 50,000 or less, or there is a maximum lifetime contribution limit to the account of USD 1,000,000 or less, in each case applying the rules set forth in Article 34-2 and rule Article 49. A Financial Account that otherwise satisfies the requirement of Article 23 or 23-2 will not failed to satisfy such requirement solely because such Financial Account may receive assets or funds transferred from one or more Financial Accounts that meet the requirement of or from one or more retirement or pension funds that meet the requirements of any of Article 3-2.

二、符合下列條件之非退休金帳戶：

An account that satisfies the following requirements：

- (一) 受法令規範非以退休金為目的且經常於證券市場交易之投資工具，或非以退休金為目的之儲蓄工具。

The account is subject to regulation as an investment vehicle for purposes other than for retirement and is regularly traded on an established securities market, or the account is subject to regulation as a savings vehicle for purposes other than for retirement;

- (二) 享有租稅優惠。

The account is tax-favoured;

- (三) 僅於符合與該投資或儲蓄帳戶開立目的有關之特定條件時始得提領，或於該特定條件成就前提領須受處罰者。

Withdrawals are conditioned on meeting specific criteria related to the purpose of the investment or savings account (for example, the provision of educational or medical benefits), or penalties apply to withdrawals made before such criteria are met; and

- (四) 每年提撥金額以五萬美元為限，其金額計算應依第三十四條第二項及第四十九條規定辦理。但金融帳戶自前款或本款所定帳戶，或自符合第三條第二款所定退休基金取得之資產或基金，不計入提撥金額。

Either annual contributions are limited to USD 50,000 or less, or there is a maximum lifetime contribution limit to the account of USD 1,000,000 or less, in each case applying the rules set forth in Article 34-2 and rule Article 49. A Financial Account that otherwise satisfies the requirement of Article 23 or 23-2 will not failed to satisfy such requirement solely because such Financial Account may receive assets or funds transferred from one or more Financial Accounts that meet the requirement of or from one or more retirement or pension funds that meet the requirements of any of Article 3-2.

三、人壽保險契約之保險期間於被保險人滿九十歲前屆滿，且符合下列條件：

A life insurance contract with a coverage period that will end before the insured individual attains age 90, provided

that the contract satisfies the following requirements:

- (一) 於契約存續期間或距被保險人滿九十歲期間之較短者，保費不隨時間減少且須每年定期支付一次以上者。

Periodic premiums, which do not decrease over time, are payable at least annually during the periodic the contract is in existence or until the insured attains age 90, whichever is shorter;

- (二) 除終止契約外，任何人不得透過提領、質借或其他方式取得現金價值。

The contract has no contract value that any person can access (by withdrawal, loan, or otherwise) without terminating the contract;

- (三) 除死亡給付外，契約解除或終止時之應付金額，未超過已交付保險費總額扣除該期間或契約存續期間之死亡、罹病與費用負擔及解除或終止契約前所支付之款項。

The account ( other than a death benefit) payable upon cancellation or termination of the contract cannot exceed the aggregate premiums paid for the contract, less the sum of mortality, morbidity, and expense charges (whether or not actually imposed) for the period or periods of the cancellation or termination of the contract; and

- (四) 該契約非由受讓人以有償方式持有。

The contract is not held by a transferee for value.

- 四、屬於遺產之帳戶，且檢附死者遺囑、死亡證明或其他類似證明文件者。

An account that is held solely by an estate if the documentation for such account includes a copy of the deceased's will or death certificate.

- 五、為下列各目事由之一，代交易方持有之帳戶：

An account established in connection with any of the following:

- (一) 法院裁定或判決。

A court order or judgment.

- (二) 出售、交換或租賃不動產或動產，且符合下列規定者：

A sale, exchange, or lease of real or personal property, provided that the account satisfies the following requirements:

1. 其資產僅來自頭期款、保證金或為擔保與交易直接相關義務而存入之金額或類似款項，或僅來自為出售、交換或租賃該財產而存入之金融資產。

The account is funded solely with a down payment, earnest money, deposit in an amount appropriate to secure an obligation directly related to the transaction, or a similar payment, or is funded with a Financial Asset that is expositied in the account in connection with the sale, exchange, or lease of the property;

2. 其設立及用途僅為擔保該財產買方支付價金、賣方支付或有負債之義務，或擔保出租人或承租人依租賃契約規定支付與租賃財產有關損害之義務。

The account is established and used solely to secure the obligation of the purchaser to pay the purchase price for the property, the seller to pay any contingent liability, or the lessor or lessee to pay for any damages relating to the leased property as agreed under the lease;

3. 其資產及自該資產產生之所得，於該財產出售、交換、拋棄或租賃終止時，依買方、賣方、出租人或承租人之利益及其應履行之義務支付或分配者。

The assets of the account, including the income earned thereon, will be paid or otherwise distributed for the benefit of the purchaser, seller, lessor, or lessee (including to satisfy such person's obligation) when the property is sold, exchanged, or surrendered, or the lease terminates;

4. 非與金融資產之銷售或交換相關而設立之保證金帳戶或類似帳戶。

The account is not a margin or similar account established in connection with a sale or exchange of a Financial Asset; and

5. 與第六款所定帳戶無關。

The account is not associated with an account described in Article 23-6.

- (三) 金融機構承作不動產擔保貸款保留部分撥款之義務，以利日後支付該不動產相關稅款或保險費。

An obligation of a Financial Institution servicing a loan secured by real property to set aside a portion of a payment solely to facilitate the payment of taxes or insurance related to the real property at a later time.

- (四) 金融機構僅為履行日後支付稅款之義務。

An obligation of a Financial Institution solely to facilitate the payment of taxes at a later time.

- 六、僅於客戶繳款超過信用卡或其他循環貸款應繳餘額未立即退回溢繳款時存在之存款帳戶，且至遲於中華民國一百零七年十二月三十一日執行相關政策及程序避免客戶溢繳款超過五萬美元，或客戶溢繳款超過五萬美元時於六十日內完成退款，該等溢繳款之計算應以實質經濟事實關係依第三十四條第二項規定辦理，且不含爭議款餘額。

The account exists solely because a customer makes a payment in excess of a balance due with respect to a credit card or other revolving credit facility and the overpayment is not immediately returned to the customer; and beginning on or before 12/31/2018, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of USD 50 000, or to ensure that any customer overpayment in excess of USD 50 000 is refunded to the customer within 60 days, in each case applying the rules set forth in paragraph C of Section VII for currency translation. For this purpose, a customer overpayment does not refer to credit balances to the extent of disputed charges but does include credit balances resulting from merchandise returns.

- 七、於申報金融機構進行盡職審查年度帳戶總餘額或價值未逾一千美元，其金額計算應依第三十四條第二項規定辦理，並符合下列條件之帳戶：

An account value is under USD 1,000 refers to Article 34-2 and satisfies the following requirements:

- (一) 帳戶持有人過去三年未透過該帳戶及於同一申報金融機構之其他帳戶進行交易，且過去六年未就該等帳戶與該申報金融機構進行聯繫。

The account holder has not traded through this account and other accounts of the same reporting financial institution in the past three years and has not contacted the reporting financial institution for these accounts in the past six years.

- (二) 如為具現金價值之保險契約，帳戶持有人過去六年未與申報金融機構就該契約相關帳戶及於該申報金融機構之其他帳戶進行聯繫。

If the account is Cash Value Insurance Contract or an Annuity Contract, the account holder has not traded through this account and other accounts of the same reporting financial institution in the past three years and has not contacted the reporting financial institution for these accounts in the past six years.

- 八、其他經財政部公告之低風險規避稅負帳戶。

Other Low-risk excluded accounts announce by MOF.

➤ **【附錄三】美國海外帳戶稅收遵循法條款 Appendix 3. Terms for the U.S. Foreign Account Tax Compliance Act.**

第一條 立約人茲受告知並同意配合 貴公司遵循國內外稅務法令(包含但不限於美國海外帳戶稅收遵循法及中華民國相關法令)、條約或國際協議的必要措施，包含調查立約人及立約人之受益人之國籍與稅籍稅務資料，將稅籍資料及帳戶資訊揭露予國內外政府機關(包含中華民國政府及美國聯邦政府)，並於調查結果顯示立約人與貴公司間的關係符合國內外稅務法令、條約或國際協議的特定條件(包含但不限於立約人及立約人之受益人未能協助提供前揭調查所需的資料、未能據實出具本約定書各項附表，或立約人及立約人之受益人不同意貴公司向中華民國政府及美國聯邦政府為前揭揭露等情形)時，為立約人辦理稅款扣繳之結算或終止本約定書。

The client has been fully informed and agreed to cooperate with the Company's necessary measures taken in compliance with any domestic/ foreign tax laws (including but without limitation to, the U.S. Foreign Account Tax Compliance Act (or hereafter "FATCA") and the laws of the R.O.C), international treaties or governmental agreements. Such measures may include a nationality and taxpayer identity investigation over the client or the beneficial owners/substantial U.S. owners in the case with entity clients, disclosure of the tax information and account information to the domestic/ foreign authority (including the R.O.C government and the U.S. government), and tax withholding or service termination for a cause against the client provided that the nationality and taxpayer identity investigation indicates that the relationship between the client and the Company meets the conditions set forth in any domestic/ foreign tax laws, international treaties or governmental agreements (such conditions include without limitation to that, the client or its beneficiary owner fails to provide information necessary in the aforementioned investigation, fails to represent and warrant the truthfulness of the forms and documents attached herein, or does not approve the Company to perform the aforementioned informational disclosure to the R.O.C government and the U.S. government).

第二條 本附錄第一條相關名詞參考美國海外帳戶稅收遵循法說明如下，本說明僅供參考，相關定義以美國海外帳戶稅收遵循法之有權解釋為準：

The definition of terms in paragraph 1 are as below for reference, the entirety and completeness of the relevant paragraphs of which shall be referred to the actual body of FATCA：

一、 美國海外帳戶稅收遵循法：指美國 Foreign Account Tax Compliance Act 即 26 USC §1471~ §1474，或稱美國內地稅法第四章(Internal Revenue Code Chapter 4)，並包含美國聯邦政府內地稅收局(Internal Revenue Service)發布的相關行政命令(包含但不限於 26 CFR Parts 1 及 301)、指引及申辦表單等 Foreign Account Tax Compliance Act is 26 USC §1471~ §1474, or Internal Revenue Code Chapter 4, includes notice (includes, but not limited to, 26 CFR parts 1 and 301), guidance, and other documents published by Internal Revenue Service.

二、 條約或國際協議：包含但不限於中華民國政府與美國政府或雙方政府之代表人或代表機構間簽訂關於美國海外帳戶稅收遵循法執行的跨政府協議(Intergovernmental Agreement)。

International agreement: includes, but not limited to, intergovernmental agreements that facilitate the effective and efficient implementation of FATCA sign between U.S. and R.O.C. governments.

三、 立約人之受益人：包含但不限於立約人指定自動或定期轉帳轉入帳戶持有人；立約人如為非自然人之法律實體時，對立約人直接或間接擁有股權性利益、合夥利益、投資利益、信託利益之人，以及其他依美國海外帳戶稅收遵循法可認定雖非直接持有帳戶，但實質享有帳戶利益之人。

Beneficial owner of a Contract: Beneficial owner includes, but not limited to, holder of the account to which Contracting party has standing instruction to wire money to. Should the contract party be a legal entity, the beneficial owner is the person who holds directly or indirectly ownership of stock; holder of partnership interests; owner of investment benefits; beneficiary of a trust; or the substantial beneficiary of interests of an account as otherwise defined by FATCA.

四、 國籍與稅籍稅務資料：包含但不限於國籍、雙重國籍或永久居留權身分；納稅義務人稅務識別碼(Taxpayer Identification Number)、全球中介機構識別碼(Global Intermediary Identification Number)；美國稅務 Form W-8、Form W-9 或其他替代性文件，以及其他依美國海外帳戶稅收遵循法指定金融機構必須調查或取得的帳戶相關資料。

Nationality and chapter 4 status: includes, but not limited to, nationality, and/or residence status; Taxpayer Identification Number, Global Intermediary Identification Number；IRS Form W-8, Form W-9, substitute forms, and other documents that may be relevant in determining a person's chapter 4 status.

五、 其他相關名詞 Other related terms.

(一) 美國內地稅法第四章身分(Internal Revenue Code Chapter 4 Status):包含美國人(U.S. Person)、特定美國人(Specified U.S. Person)、除外之非金融機構外國(即非美國)法人(excepted NFFE)、或非實質營運之非金融外國(即非美國)法人(Passive NFFE)等自然人或非自然人之法律實體之身分類



別，及其他同於美國內地稅法第四章所規定之身分類別。

Internal Revenue Code Chapter 4 Status of United States: includes U.S. Person, Specified U.S. Person, excepted NFFE, Passive NFFE, and other individuals and entities under FATCA regulation.

- (二) 美國人(U.S. Person)及特定美國人(Specified U.S. Person)：美國人係指 26 USC §7701(a)30 所規定之美國人，包含美國公民、具美國永久居留權之人、美國境內的合夥組織、公司或遺產財團、或美國法院對之有管轄權或美國人對之有控制權的信託財產。特定美國人係指 26 USC §1473(3)所規定任何不具下列性質之美國人：1.任何股票於證券交易所市場經常性交易之公司、2.任何同屬於前述 1.公司集團之公司、3.任何屬 26 USC §501(a)所指之免稅組織或自然人退休計畫、4.美國(政府)或政府所有之機構或投資工具、5.任何美國聯邦州、哥倫比亞特區、美國(政府)財產、其分支、其所有之機構或投資工具、6.任何銀行、7.任何不動產投資信託、8.任何受監督的投資公司、9.任何共同信託基金、10.任何適用 26 USC §664(c)之免稅規定或符合 26 USC §4947(a)(1)的信託、11.依據美國相關法令註冊之證券、商品、衍生性金融商品(包含名義資本合同、期貨、遠期合約及期權)之交易或財產、服務之經紀商、12.經紀商、及 13.任何符合 U.S.C. §403(b)或 U.S.C. §457(g)之免稅信託。

According to 26 U.S.C. §7701(a)30, The term “United States person” (or “U.S. person”) means—(1) a citizen or resident of the United States; (2) a domestic partnership; (3) a domestic corporation; (4) any estate (other than a foreign estate, which is an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States; and (5) any trust if—(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and (ii) one or more United States persons have the authority to control all substantial decisions of the trust. According to 26 U.S.C. §1473(3), the term “specified United States person” (or “specified U.S. person”) means any U.S. person other than—(1) A corporation the stock of which is regularly traded on one or more established securities markets; (2) Any corporation that is a member of the same expanded affiliated group as a corporation described in (1); (3) Any organization exempt from taxation under 26 USC §501(a) or an individual retirement plan as defined in 26 USC §7701(a)(37); (4) The United States or any wholly owned agency or instrumentality thereof; (5) Any State, the District of Columbia, any U.S. territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (6) Any bank as defined in 26 USC §581; (7) Any real estate investment trust as defined in 26 USC §856; (8) Any regulated investment company as defined in section 851 or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (9) Any common trust fund as defined in section 26 USC §584(a); (10) Any trust that is exempt from tax under 26 USC §664(c) or is described in 26 USC §4947(a)(1); (11) A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; (12) A broker; and (13) Any tax exempt trust under a 26 USC §403(b) plan or 26 USC §457(g) plan.

- (三) 外國(即非美國)金融機構(Foreign Financial Institution; FFI)及非金融外國(即非美國)法人(Non-financial Foreign Entity; NFFE)：外國(即非美國)金融機構係指 26 U.S.C. §1471(5)(d)定義之非美國的金融機構，金融機構則是指 26 USC §1471(5)(d)所定義辦理存款業務的銀行、以從事投資、轉投資、或有價證券、合夥利益、商品期貨或任何對有價證券、合夥利益、商品期貨的利益(包含期貨、遠期合約或選擇權)的交易為主業的機構等。非金融外國(即非美國)法人則是指 26 USC §1472(d) 所定義任何不屬於金融機構的非美國機構。

According to 26 U.S.C. §1471(5)(d), the term FFI ( or “foreign financial entity”) means with respect to any entity that is not resident in, or organized under the laws of, as applicable, a country that has in effect a Model 1 IGA or Model 2 IGA, any financial institution (as defined 26 U.S.C. §1471(5)(e) ) that is a foreign entity. The term FFI also means, with respect to any entity that is resident in, or organized under the laws of, as applicable, a country that has in effect a Model 1 IGA or Model 2 IGA, any entity that is treated as a FATCA Partner Financial Institution pursuant to such Model 1 IGA or Model 2 IGA. See, however, § 1.1471-2(a)(2)(v) for when certain branches of U.S. financial institutions may be treated as FFIs. A territory financial institution is not an FFI under this paragraph (d). According to 26 U.S.C. §1472(d), the term “non-financial foreign entity” means any foreign entity which is not a financial institution (as defined in section 1471(d)(5)).

- (四) 除外之非金融外國(即非美國)法人(Excepted NFFE)：指 26 CFR §1.1472-1(c)(1)所定義符合下列條件之一的非金融機構外國(即非美國)法人：1.屬於股份有限公司且一定比例公司股票於正式的證券交易所市場(established securities market)中經常交易者。2.前述股份有限公司的關係企業。3.美國海外領土居民所完全持有控制的非金融外國(即非美國)法人。4.實質營運之非金融外國(即非美國)法人(Active NFFE)。5.豁免型非金融機構，包含 26 CFR §1.1471-5(e)(5)所指的非金融集團的控股公司、財政管理中心、自保型財務公司、新設公司、清算或破產更生公司或非營利組織等。其中實質營運之非金融外國(即非美國)法人(Active NFFE)係指 26 CFR §1.1472-1(c)(1)(iv)所定義符合下列條件的非金融外國(即非美國)法人：1.前一年度被動收入(passive income)未滿毛收入的百分之五十，且 2.該機構直接或間接產生被動收入之資產加權平均價值所占百分比未滿百分之五十；其中被動收入(passive income)係指未經相關法令排除適用之股利、利息、相當於利息的收入、租金或權利金收入、年金、處分產出被動收入資產的盈餘、特定商品期貨交易的盈餘、Section 988 Transaction 的盈餘、26 CFR 1.446-3(c)(1)所定義 Notional Principal Contract 的淨收入、來自現金價值保險契約的收入、保險公司關於保險及年金契約準備金所賺取的收入等。

According to 26 CFR §1.1472-1(c)(1)(iv), an Active NFFE means an entity and for the preceding calendar or fiscal year less than 50 percent of its gross income is passive income and the weighted average of the percentage of assets held by it that produce or are held for the production of passive income (weighted by total assets and measured quarterly) is less than 50 percent, as determined after the application of paragraph (c)(1)(iv)(B) of this section (passive assets). For purposes of the calculations described in the preceding sentence, a NFFE may use any accounting method permitted under paragraph (c)(1)(iv)(C) of this



section but must apply a uniform method for measuring assets for the calendar or fiscal year. According to 26 CFR §1.1472-1(c)(1)(iv)(A), passive income means the portion of gross income that consists of: (1) Dividends, including substitute dividend amounts; (2) Interest; (3) Income equivalents to interest, including substitute interest and amounts received from or with respect to a pool of insurance contracts if the amounts received depend in whole or part upon the performance of the pool; etc.

- (五) 非實質營運之非金融外國(即非美國)法人(Passive NFFE)：不屬於除外之非金融外國(即非美國)法人(Excepted NFFE)之非金融外國(即非美國)法人(NFFE)。

According to 26 U.S.C. §1471(1)(b), a passive NFFE means an NFFE other than an excepted NFFE.

- (六) 實質美國股東(Substantial United States owner)：指 26 USC §1473(2)所定義對任何公司直接或間接持有超過百分之二十五股權(依投票權比例或面值比例定之)之「特定美國人」(specified U.S. person)、對任何合夥直接或間接持有超過百分之二十五的分紅或資本利得權利之特定美國人、對任何信託委託授予財產之特定美國人、對任何信託直接或間接持有超過百分之二十五受益權之特定美國人。25%之計算除姻親關係(in-laws)或繼子女與繼父母或類似關係(step relationship)之親屬外，應包含配偶、直系親屬與旁系親屬對該法人客戶之持股。該美國人股東毋須揭露親屬之持股比例，而是將加總的持股比例全數計入該美國人股東之持股。

According to 26 USC §1473(2), the term substantial United States owner (or substantial U.S. owner) means: (1) With respect to any corporation, any specified U.S. person that owns, directly or indirectly, more than 25 percent of the stock of such corporation (by vote or value); (2) With respect to any foreign partnership, any specified U.S. person that owns, directly or indirectly, more than 25 percent of the profits interests or capital interests in such partnership; and (3) In the case of a trust—(A) Any specified U.S. person treated as an owner of any portion of the grantor trust under IRC § 671-679, and (B) Any specified U.S. person that holds, directly or indirectly, more than 25 percent of the beneficial interests of the trust. In the case of any financial institution described in section 1471(d)(5)(C), those aforementioned “25 percent” standards shall be replaced by “0 percent”. Family members are defined as related parties include brothers and sisters, spouse, ancestors, and lineal descendants. In-laws and step relationships are not related parties, and losses on sale or ex-changes with these parties may be deducted unless the in-law or step relationship is merely acting as a nominee for a related party. Half-brothers and half-sisters are related parties. The percentage of stock owned by the foresaid related parties does not need to be disclosed, but the percentage should be aggregated with the percentage of stock owned by the specified U.S. person for the purpose of determining the total percentage of stock owned by that specified U.S. person.

➤ **【附錄四】金融機構執行共同申報及盡職審查作業辦法說明書** Appendix 4. Notification for FATCA and CRS

根據我國稅捐稽徵法第 5 條之 1 第 6 項訂定之「金融機構執行共同申報及盡職審查作業辦法」(簡稱「台灣 CRS」)等相關規定，要求金融機構須依帳戶持有人的稅務居住者身分收集並匯報相關資訊。

In accordance with the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions (“CRS”), financial institution is required to collect and report relevant information about the Account Holder’s tax residency status.

依台灣 CRS 規定，本公司須取得帳戶持有人之 FATCA/CRS 自我證明文件，以辨識帳戶持有人其稅務居住者身分之國家/地區。有關稅務居住者的身分如何界定，將隨著每個地區或國家所訂定的內容及範圍而異。帳戶持有人須了解其居住所在地國或地區之規範，以釐清是否符合當地稅務居住者身分之定義。一般來說，法人/實體的稅務居住者身分以其設立時的註冊登記國或地區為據；無居住者身分之合夥、有限責任合夥或類似法律安排之實體，則視其為「實際管理處所所在地之居住者」。個人可能具備一個以上國家的稅務居民身分(多重居住地)，有關稅務居住者詳情，請參閱 OECD 官網對於各國稅務居住者相關法令介紹(Rules governing tax residence, <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>)。如有任何疑問，請與您的稅務顧問或當地稅務機關聯絡。

In accordance with CRS, the Company is required to obtain FATCA/CRS Self-Certification Form to identify the Account holder’s country(ies)/jurisdiction(s) of tax residence. The definition of tax residency depends on the regulations of each country/jurisdiction. The Account Holder needs to understand the regulations of tax jurisdiction of which he/she has tax residency in order to determine his/her tax residency status. Generally, the tax residency status of an entity can be referred to the entity’s country/jurisdiction of incorporation; an entity such as a partnership, a limited liability partnership, or a similar legal arrangement that has no residence for tax purposes may be treated as a tax resident in its country/jurisdiction of incorporation, the country/jurisdiction of its principal office or the country/jurisdiction where its place of effective management is situated. An individual may have more than one country/jurisdiction of tax residence (Multiple residence). Please refer to the OECD website for the tax residency regulations of each country/jurisdiction (Rules governing tax residence: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>). If you have any questions, please consult with your tax consultant or local tax authority for advice.

依規定取得之文件將持續有效，倘狀態變動(例如帳戶持有人之稅務居住者身分變動)致所填資訊不正確或不完整，帳戶持有人應通知本公司並更新相關文件。本公司依法可能將所徵提之文件及帳戶相關資訊提供予中華民國稅捐稽徵機關，進行稅務目的金融帳戶資訊交換，提供予他方國家/地區稅捐稽徵機關。

The Self-Certification Form obtained in accordance with the regulations is valid until the tax residency status of the Account Holder is changed. The Account Holder undertakes to advise the Company of any changes in circumstances which affects the tax residency status or causes the information contained herein to become incorrect or incomplete, and to provide the Company with a suitably updated Self-Certification Form. The Company is legally obliged to pass on the information in the Self-Certification Form to the tax authorities of the Republic of China (Taiwan) (“ROC”) and they may exchange this information with tax authorities of another country(ies)/jurisdiction(s) pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

## 蒐集、處理及利用個人資料告知書

永豐證券投資信託股份有限公司（以下簡稱本公司）為恪守個人資料保護法相關規範進行個人資料之蒐集、處理或利用，依據個人資料保護法第 8 條第 1 項之規定，向台端告知下列事項：

### 一、個人資料之類別

台端於本公司相關業務申請書及契約書內容等文件所填載或與本公司業務往來期間所產生屬於個人資料保護法第 2 條所定義之「個人資料」，包括但不限於姓名、出生年月日、國籍、身分證統一編號、護照號碼、美國稅籍身分及編號、婚姻、家庭、教育、職業、聯絡方式、財務情況、社會活動、或其他合於本公司營業項目之特定目的所須蒐集之個人資料等。

### 二、個人資料蒐集之目的

為辦理證券投資信託業務、期貨信託業務、全權委託投資業務及其他合於本公司之營業登記項目或主管機關所核准之業務，包括但不限於基金管理、客戶服務、行銷、稽核、風險控管、洗錢防制或依國內外法令規定（包含美國海外帳戶稅收遵循法及相關跨政府協議等）辦理之行為。

### 三、個人資料利用之期間、對象、地區及方式

1. 期間：個人資料蒐集之特定目的存續期間 / 依相關法令規定或契約約定之保存年限（如：商業會計法等） / 本公司因執行業務所必須之保存期間。
2. 對象：本公司、本公司所屬分支機構、本公司合作推廣對象、其他與本公司有業務往來之機構、依法有調查權機關或金融監理機關、國內外稅務機關、依法定義務所必要提供之第三方或經台端書面同意之對象。
3. 地區：本公司、本公司所屬分支機構、與本公司有業務往來之機構營業處所在地、依法定義務所必要提供之第三方或國內外政府機構或經台端書面同意之對象之所在地。
4. 方式：以書面、傳真、電話、電子文件、網際網路及其他自動化或非自動化之利用方式。

### 四、本公司保有台端個人資料之期間，基於個人資料保護法之規定，台端得向本公司行使查詢、請求閱覽、請求製給副本、請求補充或更正、停止蒐集處理利用或刪除個人資料。惟依法本公司因履行合約或執行業務所必需者，得不依台端請求為之。

### 五、台端知悉並瞭解，如未將申請業務或服務所需之個人資料提供與本公司，本公司將無法提供台端相關服務。如台端未完整提供本公司遵循美國海外帳戶稅收遵循法及相關跨政府協議執行美國帳戶調查所需個人資料或不同意本公司申報美國帳戶資料予美國聯邦政府或中華民國政府者，本公司依法須將台端於本公司之帳戶列為不合作帳戶（Recalcitrant Account）。

### 六、依金融機構執行共同申報及盡職審查作業辦法，金融機構應蒐集及申報有關帳戶持有人稅務居住者身分之特定資訊。本辦法係依稅捐稽徵法第 5 條之 1 第 6 項訂定，其內容參考經濟合作暨發展組織發布之共同申報及盡職審查準則。本公司依法須取得帳戶持有人之自我證明文件，以辨識帳戶持有人為稅務居住者之國家 / 地區。本公司依法可能將台端所提供之身分證明資料及該帳戶其他資訊提供中華民國稅捐稽徵機關，經由政府間協定進行稅務目的金融帳戶資訊交換，提供他方國家 / 地區稅捐稽徵機關。台端所提供之身分證明資料將持續有效，倘狀態變動（例如帳戶持有人之稅務居住者身分變動）致所填資訊不正確或不完整，帳戶持有人應通知本公司，並更新相關資料。

經 貴公司向本人告知上開事項後，本人已清楚瞭解並同意 貴公司蒐集、處理或利用本人個人資料之目的及用途。