

永豐金證券股份有限公司/永豐期貨股份有限公司  
SinoPac Securities Corporation / SinoPac Futures Corporation  
FATCA 聲明書暨 CRS 自我證明文件【實體(法人)】  
Self-Certification Form for FATCA and CRS 【Entity】

壹、稅務居民身分聲明 Part I : Tax Residency

註：如果客戶具有二個或更多國家或地區之稅務居民身分，應勾選所有該等國家或地區（選項 B、C 可以複選）。

Note: If the Client has tax residency of two or more countries or jurisdictions, all such countries or jurisdictions shall be selected (Boxes B and C may be ticked simultaneously).

- A. ☐ 客戶僅具中華民國（台灣）稅務居民身分【若勾選此項，請以中文填寫此份自我證明文件】  
The Client has tax residency only of the Republic of China (Taiwan). 【If this box is ticked, please complete this Self-Certification Form in Chinese.】
- B. ☐ 客戶具有美國稅務居民身分（含同時具有中華民國稅務居民身分者）【若勾選此項，請填寫 W-9 文件，並以英文填寫下表及此份自我證明文件】  
The Client has tax residency of the United States of America (Note: this includes clients who also have tax residency of the Republic of China). 【If this box is ticked, please complete the Form W-9 and complete the Form below and other parts of this Self-Certification Form in English.】
- C. ☐ 客戶具有中華民國（台灣）及美國以外之其他國家或地區稅務居民身分【若勾選此項，請以英文填寫下表，並請以英文填寫此份自我證明文件之其他部分，若客戶具有其稅務居民身分之國家或地區超過三個，請增列於另一張自我證明文件】  
The Client has tax residency of one or more countries or jurisdictions other than the Republic of China (Taiwan) and the United States of America. 【If this box is ticked, please complete the Form below in English, and complete other parts of this Self-Certification Form in English. If there are more than three of such countries or jurisdictions, please use additional Self-Certification Form(s).】

若勾選前述選項 B 或 C，則必須填寫下表。

If Box B or C is ticked, the table below must be completed.

稅務居住者之國家或地區 (除台灣以外) Country/jurisdiction of tax residence (Except for Taiwan)	請提供稅務識別碼 Please provide the TIN	若無法提供稅務識別碼，請選填理由 A、B 或 C【若勾選理由 B，請說明無法提供稅務識別碼的原因】 Enter reason A, B or C if the TIN is not available 【If reason B is selected, please explain why the TIN is not available】
1		<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B : _____
2		<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B : _____
3		<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B : _____

理由 A - 客戶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 Client is a tax resident does not issue TINs to its residents

理由 B - 客戶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 Client is unable to obtain a TIN or equivalent number (Note: Explain why the Client is unable to obtain a TIN if this reason is chosen)

理由 C - 無須蒐集稅務編號(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)

貳、客戶（帳戶持有人）基本資訊 Part II : Basic Information of the Client (Account Holder)

標有星號 (\*) 欄位為必填資訊

Information in fields marked with an asterisk (\*) is mandatory

1	實體或分支機構之法定名稱* Legal name of entity or branch*		
2	統一編號* Taiwan Unified Business Number*		
3	組織、設立或成立所在地之國家/地區* Country/Jurisdiction of Organization, Incorporation or Establishment*		
4	登記地址* Registered Address *	地址* Address	
		國家* Country*	郵遞區號(如有) Postcode (if any)
5	通訊地址 Mailing address	<input type="checkbox"/> 與登記地址相同 Same as Registered Address 地址 Address	
		國家 Country	郵遞區號(如有) Postcode (if any)



### 參、客戶身分別 Part III : Status of the Client

#### 1. ☐ 客戶為金融機構【請填寫下列 A、B 二項】

The Client is a financial institution 【Please complete sub-section A and B below】

##### A. FATCA 身分別【請填寫 W-8BEN-E 文件，以茲證明 FATCA 身分】

FATCA Status 【please complete the Form W-8BEN-E for FATCA certification purpose】

##### B. CRS 身分別 CRS Status

請勾選以下最適身分別：

Please select one of below categories as appropriate:

- ☐ B1. 非屬應申報國及參與國註冊之受金融機構管理投資實體（請參考附錄三之名詞解釋）【若勾選此項，請勾選第 5 項「消極非金融機構實體」之 B 選項】

Investment Entity Managed by a Financial Institution and Registered in a Non-Reportable and Non-Participating Jurisdiction (See Definitions in Appendix 3) 【If this box is ticked, please tick sub-Section B in Section 5 “Passive Non-Financial Entity”】

- ☐ B2. 存款機構、保管機構、特定保險公司或屬應申報國及參與國註冊之受金融機構管理投資實體

Depository Institution, Custodial Institution, Specified Insurance Company or Investment Entity Managed by a Financial Institution and Registered in a Reportable and Participating Jurisdiction.

#### 2. ☐ 客戶為政府實體、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 Client is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing.

#### 3. ☐ 客戶屬上市（櫃）、興櫃公司或上市（櫃）、興櫃公司的關係企業

The Client is a publicly traded non-financial entity or an affiliate of a publicly traded non-financial entity

請擇一勾選下列欄位並提供相關資訊：

Please tick one of the boxes below and provide relevant information:

- ☐ 客戶所發行之股票經常在\_\_\_\_\_（經認可證券交易市場）交易

The stock of the Client is regularly traded on \_\_\_\_\_, which is an established securities market.

- ☐ 客戶為\_\_\_\_\_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 Client is a related entity of \_\_\_\_\_, the stock of which is regularly traded on \_\_\_\_\_, which is an established securities market.

#### 4. ☐ 客戶為積極非金融機構實體

Active Non-Financial Entity (“Active NFE”)

- A. ☐ 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 accounting year is from dividends, interest, rents, royalties, the excess of gains over losses from the sale or exchange of Financial Assets, the excess of foreign currency gains over foreign currency losses, or income derived from other non-active business, and less than 50% of the assets held by the NFE during the preceding accounting year are assets that produce or are held for the production of non-active business income.



判斷參考公式如下:

Reference formula:

$$\frac{\text{股利、利息、租金、權利金、金融資產交易增益、貨幣匯兌增益或其他非積極營業活動產生收入之合計數}}{\text{收入總額}} < 50\%$$

$$\frac{\text{Dividends, interest, rents, royalties, the excess of gains over losses from the sale or exchange of Financial Assets, the excess of foreign currency gains over foreign currency losses, and income derived from other non-active business}}{\text{Gross Income}} < 50\%$$

B. ☐ 客戶屬非金融之控股實體 (請參考附錄三之名詞解釋)

Non-Financial Holding NFE (See Definitions in Appendix 3)

C. ☐ 客戶屬非金融之集團財務管理實體 (請參考附錄三之名詞解釋)

Non-Financial Group Treasury Management Entity (See Definitions in Appendix 3)

D. ☐ 客戶屬非營利組織 (請參考附錄三之名詞解釋)

Non-profits NFE (See Definitions in Appendix 3)

E. ☐ 客戶屬清算中或重整中的非金融機構實體 (請參考附錄三之名詞解釋)

NFE that is in the process of liquidating or reorganizing (See Definitions in Appendix 3)

F. ☐ 客戶屬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 has not yet operated a business within 24 months after the date of its initial organization, and invests capital into assets to operate a business other than that of a Financial Institution.

5. ☐ 客戶為消極非金融機構實體【若勾選此項，請填寫附錄二：「具控制權之人聲明書」】

Passive Non-Financial Entity (“Passive NFE”)【If this box is ticked, please complete the Appendix 2 “Controlling Person(s) Self-Certification Form”】

A. ☐ 上述第 4 項「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 listed in Section 4 「Active Non-Financial Entity」

B. ☐ 非屬應申報國及參與國註冊之受金融機構管理投資實體 (請參考附錄三之名詞解釋)

Investment Entity Managed by a Financial Institution and Registered in a Non-Reportable and Non-Participating Jurisdiction (See Definitions in Appendix 3)

6. ☐ 客戶屬被排除帳戶 (請參考附錄三之名詞解釋)【請填寫 W-8BEN-E 文件，以茲證明 FATCA 身分】

The entity is an Excluded Account (See Definitions in Appendix 3)【please complete the Form W-8BEN-E for FATCA certification purpose】



#### 肆、聲明及簽署 Part IV : Declaration and Signature

客戶業已知悉貴公司個人資料保護法告知書內容，了解貴公司為遵循FATCA與CRS相關規範之必要，必須蒐集、處理及利用客戶個人資料，包含但不限於客戶之姓名、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或雇主身分識別碼EIN）等。或其他國家地區稅務識別碼等。有關對客戶個人資料利用之期間、地區、對象及方式；客戶依個人資料保護法第三條規定得行使之權利及方式；客戶如不提供對客戶權益之影響；以及間接蒐集個人資料之來源等法定告知事項，客戶已受充分告知。客戶同意貴公司蒐集、處理及利用客戶的個人資料。

The Client has received the Personal Information Protection Notification of SinoPac Securities Corporation/SinoPac Futures Corporation (hereinafter “SinoPac”), and acknowledges that in order to comply with FATCA and CRS rules, it is necessary for SinoPac to collect, process and use the Client’s personal information, including but not limited to name, nationality, passport number, date of birth, contact information, and U.S. taxpayer identification number (U.S. Social Security Number or U.S. Employer Identification Number) or TIN of other countries or jurisdictions. The Client has been fully informed of: the time period, territory, recipients, and methods of which the personal information is used; the Client’s right under Article 3 of the Personal Data Protection Act and the methods for exercising such rights; the Client’s rights and interests that will be affected if the Client elects not to provide such personal data. The Client agrees that SinoPac may collect, process and use the Client’s personal information.

客戶了解並同意貴公司為證實於此份自我證明文件所填載內容，得於必要時向客戶索取相關證明文件，以及得代理客戶向依美國法律負有扣繳義務之人出示FATCA聲明書暨CRS自我證明文件/ W8BEN-E / W9 及/或交付其複本，以協助客戶聲明是否為美國稅務居民。客戶並已詳細閱讀【附錄一】美國海外帳戶稅收遵循法暨金融機構執行共同申報及盡職審查作業辦法遵循同意書，了解並同意其規定與要求。

The Client acknowledges and agrees that to verify the information given in this Self-Certification Form and assist the Client to declare whether the Client is a U.S. tax resident or not, SinoPac can request the Client for related certification materials and can act on the Client’s behalf to provide this Self-Certification Form / W8BEN-E / W9 and provide a copy of those certification materials to a U.S. withholding agent. The Client has thoroughly read, understood, and agreed to the rules and requirements of the Foreign Account Tax Compliance Act & Common Reporting Standard. 【Appendix 1】.

客戶知悉本 FATCA 聲明書暨 CRS 自我證明文件所含資訊、相關帳戶持有人（即客戶）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（即客戶）為稅務居住者之國家/地區的稅捐稽徵機關。

The Client acknowledges that the information given in this Self-Certification Form and information regarding the Account Holder (the Client) and any Reportable Account(s) may be provided to the tax authorities of the Republic of China (Taiwan) and transmitted to tax authorities of country(ies)/jurisdiction(s) in which the Account Holder (the Client) may be a tax resident pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

客戶茲聲明，就客戶於此份自我證明文件所為之陳述均為真實、正確且完整，如有不真實、不正確或不完整，由客戶自負相關法律責任。

The Client hereby represents that all information given in this Self-Certification Form is true, correct and complete and the Client shall bear all legal consequences resulting from any information being untrue, incorrect or incomplete.

客戶承諾，如因客戶之稅務居民身分變動或其他因素，致此份自我證明文件填載之內容有嗣後不真實、不正確或不完整之情形，客戶應立即通知貴公司，並在上開變動後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。客戶了解並同意貴公司有權認定此份自我證明文件填載內容之真偽或變更情形而對客戶帳戶權利為必要的處置行為，包含但不限於辦理美國稅扣繳或終止、暫停帳戶服務。如客戶未履行上開義務，客戶同意賠償貴公司因未遵守相關稅務法令（包含但不限於台灣）而遭受/支付之任何支出、損失、罰款、其他類似款項及貴公司為處理相關程序所支出之律師服務費、稅務服務費或其他專業服務費。

The Client undertakes that, if any of the information given in this Self-Certification Form becomes untrue, incorrect or incomplete due to the change of the Client’s tax residency or any other reasons, the Client shall notify SinoPac immediately and shall provide SinoPac with a properly updated Self-Certification Form for FATCA and CRS within 30 days after such change. The Client acknowledges and agrees that SinoPac has the right to determine the trueness and correctness of the information given in this Self-Certification Form or any change thereof, and has the right to take necessary actions with regard to the Client’s account, including, but not limited to, processing U.S. tax payment or terminating / suspending the account service. The Client agrees to fully indemnify SinoPac for any damages, loss, penalty and other payments of similar nature against SinoPac for any violation of relevant tax regulations (including but not limited to Taiwan tax regulations) resulting from the Client’s failure to fulfill the abovementioned obligations, and to fully indemnify SinoPac for all and any legal service

fees, tax service fees or other professional service fees paid by SinoPac in order to handle relevant proceedings.

簽署人茲對永豐金證券股份有限公司／永豐期貨股份有限公司聲明並保證：（1）簽署人係有權代表或代理客戶為意思表示之人；且（2）於此份文件上所提供之全部資訊皆為真實、正確且完整，如有任何不真實、不正確或不完整，簽署人（及客戶）須自負一切法律後果。

The Signatory hereby represents and warrants to SinoPac Securities Corporation/SinoPac Futures Corporation that: (1) the Signatory is an individual authorized to act on behalf of the Client; and that (2) all information given in this Self-Certification Form is true, accurate and complete, and if any information hereof is untrue, inaccurate or incomplete, the Signatory (and the Client) shall bear all legal consequences.

簽署人簽名 Signature：

**註：**請於左欄註明簽署人的身分，並請依其情形附上授權書、公司登記表或其他足資證明簽署人有權簽署之文件影本。

簽署人身分 Capacity：

**Note:** Please indicate the capacity in which the Signatory is signing this document, and please attach a copy of the power of attorney, company registration certificate or other proof of such signatory authority, as the case may be.

蓋章 Chop：  
(同開戶原留印鑑)

日期 Date：  
(西元年月日)  
(YYYY/MM/DD)

**【附錄二】具控制權之人聲明書**
**【Appendix 2】Controlling Person(s) Self-Certification Form**

\*若客戶為消極非金融機構實體，則此份聲明書為必填。若具控制權之人具有中華民國（台灣）以外國家或地區之稅務居民身分，請以英文填寫此份聲明書

\*If the Client is a Passive Non-Financial Entity, this self-certification form must be completed. Please fill in this self-certification form in **English** if the Controlling Person has tax residency of any country or jurisdiction other than the Republic of China (Taiwan)

\*\*若客戶有超過一名具控制權之人，請複製此表單填寫其他具控制權之人之資料

\*\*If the Client has more than one controlling person, please copy this form and fill in other controlling person's information

具控制權之人基本資訊 Information of the Controlling Person			
1	具控制權人之姓名* Name of the Controlling Person *	姓氏* Family name or Surname (s) *	
		名字* First or Given Name*	
		中間名（如適用） Middle Name (s) (if applicable) *	
2	現行居住地址* Current residential address*	地址* Address	
		國家* Country*	郵遞區號(如有)* Postcode (if any) *
3	通訊地址 Mailing address	<input type="checkbox"/> 與現行居住地址相同 Same as Current residential Address	
		地址 Address	
		國家 Country	郵遞區號(如有) Postcode (if any)
4	出生日期* Date of birth*	日) (YYYY/MM/DD) (西元年月)	
5	出生地* Place of birth*	國家或地區* Country/Jurisdiction*	城市* City*
具控制權之人稅務識別碼 Controlling Person Taxpayer Identification Number			
註：具控制權之人如同時為2個以上國家/地區稅務居住者，請填寫所有其為稅務居住者之國家/地區。If the Controlling Person is a tax resident in more than one country/jurisdiction at the same time, please indicate all countries/jurisdictions of tax residence.			
稅務居住者之國家或地區 Country/jurisdiction of tax residence		請提供稅務識別碼 Please provide a TIN	若無法提供稅務識別碼，請選填理由A、B或C【若勾選理由B，請說明無法提供稅務識別碼的原因】 Enter reason A, B or C if the TIN is not available 【If reason B is selected, please explain why the TIN is not available】
1			<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B : _____
2			<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B : _____
3			<input type="checkbox"/> A <input type="checkbox"/> C <input type="checkbox"/> B : _____
<b>理由 A</b> —具控制權之人居住國家或地區未核發稅務識別碼予其居住者 <b>Reason A-</b> The country/jurisdiction where the controlling person is a tax resident does not issue TINs to its residents <b>理由 B</b> —具控制權之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) <b>Reason B-</b> The controlling person is unable to obtain a TIN or equivalent number (Note: Explain why the controlling person is unable to obtain a TIN if this reason is chosen) <b>理由 C</b> —無須蒐集稅務編號(註：選取此理由限其國內法未要求蒐集稅務識別碼資訊) <b>Reason C-</b> 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)			

具控制權之人類別 (請勾選最適類別) Type of Controlling Person (Please select the most appropriate status)		
	客戶之實體類型	具控制權之人類別
1	法人 Legal Person	<input type="checkbox"/> 【第一順位類別】 <input type="checkbox"/> 直接或間接持有股份、資本或權益超過 25% 之自然人 Natural person directly or indirectly owning more than 25 percent of the Entity's shares, capital, or equities.
		<input type="checkbox"/> 【第二順位類別】 (若無第一順位類別之人) <input type="checkbox"/> 透過其他方式對該法人或團體行使控制權之自然人 Natural person exercising control over the Entity through other means.
		<input type="checkbox"/> 【第三順位類別】 (若無第一、二順位類別之人) <input type="checkbox"/> 該實體之高階管理人員 Natural person holding the positions as senior managing officials.
2	信託 Trust	<input type="checkbox"/> 委託人 Settlor
		<input type="checkbox"/> 受託人 Trustee
		<input type="checkbox"/> 信託監察人 Protector
		<input type="checkbox"/> 受益人 Beneficiary
		<input type="checkbox"/> 其他行使最終有效控制權之自然人 Other natural persons exercising ultimate effective control
3	其他法律安排 Other legal arrangements	<input type="checkbox"/> 相當或類似於委託人之自然人 Natural person in a position equivalent to or similar with settlor
		<input type="checkbox"/> 相當或類似於受託人之自然人 Natural person in a position equivalent to or similar with trustee
		<input type="checkbox"/> 相當或類似於監察人之自然人 Natural person in a position equivalent to or similar with protector
		<input type="checkbox"/> 相當或類似於受益人之自然人 Natural person in a position equivalent to or similar with beneficiary
		<input type="checkbox"/> 其他行使最終有效控制權之自然人 Other natural persons exercising ultimate effective control

永豐金證券/永豐期貨內部填寫區 (FOR INTERNAL USE ONLY)	文件取得	業務人員：
驗印(經辦)：		員編：

**【附錄三】名詞解釋****【Appendix 3】Definitions**

注意：以下名詞解釋係協助客戶填寫此聲明書使用。本公司作為一家金融機構，依法不得提供稅務或法律意見，若客戶對於下述名詞定義上有疑問，請與符合法定資格之稅務或法律顧問聯繫。

Note: The following definitions are provided to assist the Client in the completion of this form. As a financial institution, we are not allowed to give tax or legal advices, If the Client has any questions about these definitions or requires further professional advices, please contact a legally qualified tax or legal adviser.

**1. 帳戶持有人 Account Holder**

「帳戶持有人」指由永豐金證券股份有限公司／永豐期貨股份有限公司（以下簡稱「永豐」）列為或辨識為持有帳戶之人。金融機構以外之人，以代理人、保管人、代名人、簽署人、投資顧問或中間人身份為他人利益持有帳戶者，該他人視為帳戶持有人。

The term “Account Holder” means the person listed or identified as the holder of an account by SinoPac Securities Corporation／SinoPac Futures Corporation (hereinafter “SinoPac”). In the case that a person other than a Financial Institution, holding an account for the benefit of other person as agent, custodian, nominee, signatory, investment advisor, or intermediary, such other person is treated as holding the account.

**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。大多數國家或地區的稅務識別碼資訊可於經濟合作與發展組織網站查詢【網址：<http://www.oecd.org>，點選：Topics/ Tax/ Exchange of information/ Automatic exchange of information portal/ CRS Implementation and Assistance/ Tax identification numbers (TINs)】，客戶及具控制權之人應確保其所提供之稅務識別碼為真實且正確。

. The term “Tax Identification Number, TIN” means any number to identify individuals or Entities, or any other identifying numbers with equivalent functions for administering purposes of applying tax laws of foreign jurisdictions. Information about TINs of most countries or jurisdictions can be found on the website of the Organisation for Economic Co-operation and Development (OECD) 【Website: <http://www.oecd.org> , click: Topics/ Tax/ Exchange of information/ Automatic exchange of information portal/ CRS Implementation and Assistance/ Tax identification numbers (TINs)】. The Client and the Controlling Person(s) shall ensure that the TINs they provide are true and accurate.

如客戶具有中華民國（台灣）稅務居民身分，其稅務識別碼為統一編號（8碼，由公司、商業登記主管機關或稅籍登記所轄稅捐稽徵機關編配）。

If the Client is a tax resident of the Republic of China (Taiwan), the TIN is the Business Administration Number (8 digit number issued by the authorities in charge of corporation or business registration or by the tax authorities in charge of tax registration).

**3. 金融機構 Financial Institution**

「金融機構」係指「存款機構」、「保管機構」、「投資實體」及「特定保險公司」。

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

**4. 存款機構 Depository Institution**

「存款機構」係指經常以銀行業或類似行業之通常營業方式收受存款之實體。

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

**5. 保管機構 Custodial Institution**

「保管機構」係指主要業務係為他人帳戶持有金融資產或依法兼營信託或主要營業以外之其他業務致有為他人帳戶持有金融資產之實體，且其最近三個會計年度歸屬於持有金融資產及相關金融服務之收入合計數，達收入總額百分之二十者，存續期間不滿三年者以存續期間計算。

The term “Custodial Institution” means that an Entity holding Financial Assets for the account of others as a substantial portion of its business, or conducting trust business concurrently in accordance with relevant laws or other operations not as a substantial portion of its business, leading to the holding of Financial Assets for the account of others, and that 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 either the most recent 3 accounting years or a period the Entity has been in existence if the period is less than 3 years.

#### 6. 投資實體 Investment Entity

「投資實體」係指下列任一實體：

- (1) 主要業務係為客戶或代客戶從事下列任一之活動或操作，且其最近三個會計年度歸屬於該等活動或操作之收入合計數，達收入總額百分之五十者，存續期間不滿三年者以存續期間計算：
  - A. 支票、匯票、存單、票券、衍生性金融商品等貨幣市場工具交易；外匯；匯率、利率及指數工具；可轉讓有價證券；或商品期貨交易。
  - B. 個別及集合投資組合管理。
  - C. 代他人進行其他投資、行政管理或經理金融資產或金錢。
- (2) 由存款機構、保管機構、特定保險公司或前款規定之投資實體管理，且其最近三個會計年度歸屬於金融資產之投資、再投資或交易之收入合計數，達收入總額百分之五十者，存續期間不滿三年者以存續期間計算。

The term "Investment Entity" means any entity of the following:

- (1) An entity primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer, and the Entity's gross income attributable to the relevant activities equals or exceeds 50% of the Entity's gross income during either the most recent 3 accounting years or a period the Entity has been in existence if the period is less than 3 years:
  - A. trading in money market instruments such as cheques, drafts, certificates of deposit, bills, derivatives, etc.; foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - B. individual and collective portfolio management; or
  - C. otherwise investing, administering, or managing financial assets or money on behalf of other persons.
- (2) An entity managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in the preceding subparagraph, and the gross income of the first-mentioned Entity attributable to investing, reinvesting, or trading in Financial Assets equals or exceeds 50% of the first-mentioned Entity's gross income during either the most recent 3 accounting years or a period the first-mentioned Entity has been in existence if the period is less than 3 years.

#### 7. 特定保險公司 Specified Insurance Company

「特定保險公司」係指任何發行具現金價值保險契約或年金保險契約、或須對具現金價值保險契約或年金保險契約承擔給付義務之保險公司或其控股公司。

The term "Specified Insurance Company" means 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 Insurance Contract.

#### 8. 非屬應申報國及參與國註冊之受金融機構管理投資實體 Investment Entity Managed by a Financial Institution and Registered in a Non-Reportable and Non-Participating Jurisdiction

「非屬應申報國及參與國註冊之受金融機構管理投資實體」係指註冊於應申報國及參與國以外國家或地區，且符合本附錄三第6(2)點定義的投資實體。

The term "Investment Entity Managed by a Financial Institution and Registered in a Non-Reportable and Non-Participating Jurisdiction" means an investment entity as defined in Paragraph 6(2) of this Appendix 3 which is registered in a jurisdiction other than a reportable jurisdiction or participating jurisdiction.

#### 9. 應申報國 Reportable Jurisdiction

「應申報國」指依據與我國商訂稅務用途資訊交換之條約或協定進行金融帳戶資訊自動交換，且經財政部公告之國家或地區。

The term "Reportable Jurisdiction" means a country or a jurisdiction with which the Republic of China (Taiwan) has concluded a tax information exchange treaty or agreement, to proceed with automatic exchange of financial account information, and is announced by the Ministry of Finance.

#### 10. 參與國 Participating Jurisdiction

「參與國」指依經濟合作暨發展組織發布之共同申報及盡職審查準則進行金融帳戶資訊自動交換，且經財政部公告之國家或地區。

The term "Participating Jurisdiction" means a country or a jurisdiction implementing the automatic exchange of



Financial Account information in accordance with the Common Standard on Reporting and Due Diligence for Financial Account Information released by the Organization for Economic Co-operation and Development (OECD), and is announced by the Ministry of Finance.

**11. 經認可證券市場 Established Securities Market**

「經認可證券市場」係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。

The term “Established Securities Market” means an exchange that is officially recognized and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.

**12. 非金融之控股實體 Non-Financial Holding NFE**

「非金融之控股實體」係指主要活動係持有子公司已發行股票或對其提供融資及服務，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。

The term “Non-Financial Holding NFE” means a NFE where substantially all of the activities of such NFE consist of holding 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 the Entity functions as an investment 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.

**13. 清算中或重整中的非金融機構實體 NFEs that is in the process of liquidating or reorganizing**

「清算中或重整中的非金融機構實體」係指前五年非屬金融機構，且正進行清算或重整程序。

The term “NFEs that is in the process of liquidating or reorganizing” means a NFE that was not a Financial Institution in the past five years, and is in the process of liquidating or reorganizing.

**14. 非金融之集團財務管理實體 Non-Financial Group Treasury Management Entity**

「非金融之集團財務管理實體」係指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 term “Non-Financial Group Treasury Management Entity” means the NFE primarily engages in financing and hedging transactions with, or for, related entities, and does not provide financing or hedging services to non-related entities, provided that any such related entities are primarily engaged in a business other than that of a Financial Institution.

**15. 非營利組織 Non-Profit NFEs**

「非營利組織」係指符合下列條件之非金融機構實體：

- (1) 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。
- (2) 於其所在國家或地區免納所得稅者。
- (3) 股東或成員對其所得或資產不得主張所有權或受益權。
- (4) 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平市價之獎金外，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。
- (5) 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 term “Non-Profit NFE” means a NFE that meets all of the following requirements:

- (1) 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 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;
- (2) it is exempt from income tax in its country or jurisdiction of residence;
- (3) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (4) the applicable laws of the NFE’s country or 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



properties; and

- (5) the applicable laws of the NFE's country or jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its remainder of the assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's country or jurisdiction of residence.

#### 16. 消極非金融機構實體 Passive NFE

「消極非金融機構實體」係指積極非金融機構實體以外之非金融機構實體，或本附錄三第 8 點定義之非屬應申報國及參與國之被專業管理投資實體。

The term "Passive NFE" means a NFE other than Active NFE, or an Investment Entity Managed by Another Financial Institution and Located in a Non-Reportable and Non-Participating Jurisdiction as defined in Paragraph 8 of this Appendix 3.

#### 17. 被排除帳戶 Excluded Account

「被排除帳戶」係指 CRS 第二十三條定義符合下列情形之一者：

一、符合下列條件之退休金或養老金帳戶：

(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。

(二) 享有租稅優惠。

(三) 須向相關稅捐稽徵機關申報資訊。

(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。

(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。

二、符合下列條件之非退休金帳戶：

(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。

(二) 享有租稅優惠。

(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。

(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。

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：

(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。

(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。

(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。

(四) 該契約非由受讓人以有償方式持有。

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。

五、為下列各目事由之一，代交易方持有之帳戶：

(一) 法院裁定或判決。

(二) 出售、交換或租賃不動產或動產，且符合下列規定者：

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。

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。

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。

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。

5. 與第六款所定帳戶無關。

(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。

(四) 金融機構僅為履行日後支付稅款之義務。

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。

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：

(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。

(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。

八、其他經財政部公告之低風險規避稅負帳戶。

(一) 符合條件之「企業員工福利及儲蓄信託暨其他員工激勵信託」；

(二) 符合條件之「外籍及陸籍員工集合投資帳戶」；

(三) 小額終老保險；

(四) 微型保險；

(五) 依與法院確定判決有同一效力之和解或調解筆錄、法院核定之鄉鎮市調解委員會調解書、仲裁判斷書，代交易方持有之帳戶。

The term “Excluded Account” referred to CRS Article 23 means any of the following accounts:

1. A retirement or pension account that satisfies the following requirements:

- (1) 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 and death benefits.
- (2) The account is tax-favored.
- (3) The information reporting is required to the tax authorities with respect to the account.
- (4) Withdrawals are conditioned on retirement, disability, or death, or penalties apply to withdrawals made before the occurrence of retirement, disability, or death.
- (5) Either annual contributions are limited to USD 50,000 or less, or a maximum lifetime contribution is limited to the account of USD 1,000,000 or less, applying the rules set forth in paragraph 2 of Article 34 and Article 49. The contributions do not include assets or funds transferred from a Financial Account described in this subparagraph or subparagraph 2 of this Article, or from the retirement or pension funds described in subparagraph 2 of Article 3.

2. A non-retirement account that satisfies the following requirements:

- (1) 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.
- (2) The account is tax-favored.
- (3) Withdrawals are conditioned on meeting specific criteria related to the purpose of the investment or savings account, or penalties apply to withdrawals made before such criteria are met.
- (4) Annual contributions are limited to USD 50,000 or less, applying the rules set forth in paragraph 2 of Article 34 and Article 49. The contributions do not include assets or funds transferred from a Financial Account described in the preceding subparagraph or this subparagraph, or from the retirement or pension funds meeting the requirements of subparagraph 2 of Article 3.

3. 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:

- (1) Periodic premiums, which do not decrease over time, are payable at least annually during the period the contract is in existence or until the insured attains age 90, whichever is shorter.
- (2) The contract has no Cash Value that any person can access by withdrawal, loan, or otherwise, without terminating the contract.
- (3) The amount, 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 for the periods of the contract's existence and any amounts paid prior to the cancellation or termination of the contract.
- (4) The contract is not held by a transferee for value.

4. An account that is held by an estate accompanied with a copy of the deceased's will, a death certificate, or other similar documentation.
5. An account held on behalf of a party involved in connection with any of the following:
  - (1) A court order or judgment.
  - (2) A sale, exchange, or lease of real or personal property, provided that the account satisfies the following requirements:
    - I. 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 deposited in the account in connection with the sale, exchange, or lease of the property.
    - II. 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.
    - III. The assets of the account and 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.
    - IV. The account is not a margin or similar account established in connection with a sale or exchange of a Financial Asset.
    - V. The account is not associated with an account described in subparagraph 6 of this Article.
  - (3) 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.
  - (4) An obligation of a Financial Institution solely to facilitate the payment of taxes at a later time.
6. A Depository 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, provided that no later than 31 December 2018, the issuer 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. The customer overpayment in each case shall be calculated based on the facts of actual economic relationships, and apply the rule set forth in paragraph 2 of Article 34, and not refer to credit balances to the extent of disputed charges.
7. When a Reporting Financial Institution performs due diligence, the aggregate balance or value of an account does not exceed USD 1,000 for the year, and the amount calculation shall apply the rule set forth in paragraph 2 of Article 34, provided that the following requirements are met:
  - (1) The Account Holder has not initiated a transaction with regard to the account or any other account held by the Account Holder with the Reporting Financial Institution in the past 3 years, and the account holder has not communicated with the Reporting Financial Institution that maintains such account regarding the account or any other account held by the Account Holder with the Reporting Financial Institution in the past 6 years.
  - (2) In the case of a Cash Value Insurance Contract, the account holder has not communicated with the Reporting Financial Institution regarding the account related to the contract or any other account held by the Account Holder with the Reporting Financial Institution in the past 6 years.
8. Any other account that presents a low risk of being used to evade tax, which is announced by the Ministry of Finance.
  - (1) An Employee Savings Ownership Trust, Employee Stock Ownership Trust and other Stock Rewards Trust, provided that (i) the employee is taxed upon the contribution of assets to the trust or upon distribution from the trust and (ii) upon vesting the assets or the proceeds from the assets in such trust are transferred to a Financial Account in the name of the employee in the Reportable Jurisdictions or Participating Jurisdictions;
  - (2) An Overseas Foreign & Mainland China Employees Collective Investment Account, provided that (i) the employee is taxed upon the contribution of assets to the account or upon distribution from the account and (ii) upon vesting the assets or the proceeds from the assets in such account are transferred to a Financial Account in the name of the employee in the Reportable Jurisdictions or Participating Jurisdictions;
  - (3) Micro-whole-life Insurance;
  - (4) Microinsurance;
  - (5) An account held on behalf of a party involved in connection with a settlement or mediation transcript, the court's approval of a mediation agreement conducted by a township or county-administered city's mediation committee, or an arbitration award, all of which have the same effect as a final court judgment with binding effect.