FATCA及CRS個人客戶自我聲明書暨個人資料同意書

FATCA and CRS Individual Self-Certification & Personal information Form

註1：**若帳戶持有人具有非臺灣之稅籍，請以英文填寫此份聲明書**，並請詳細閱讀【附錄一】填表說明及參考【附錄二】名詞解釋，以便正確填寫聲明書。Note 1: Please fill in this self-certification in English if you have any tax residency outside Taiwan. In order to fill in the self-certification correctly, please read carefully【Appendix I】Instruction and【Appendix II】Definitions .
註2：若為聯名帳戶持有人，請每位聯名帳戶持有人分別填寫一份聲明書。Note 2 : For joint or multiple account holders, complete a separate form for each individual account holder.

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

A. 個人/獨資企業負責人/公司籌備處負責人姓名 Full Name of Individual/Person in Charge of Company's Preparatory Office/Person in charge of Sole Proprietorship:

(英文姓名請以護照/居留證姓名為準 Please fill in the name in the passport / resident certificate**)**

_____

☐客戶為獨資企業/公司籌備處，其名稱及統一編號 Full Name and ID Number of Company's Preparatory Office/Sole Proprietorship： _____ (_ID:_____)。

B. 身分證字號 / 統一證號 ID / Uniform ID Numbers：_____

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

_____ _____

(國家 Country)

D. 出生資訊 Birth Information:

出生日期 Date of Birth：西元_____年(YYYY)_____月(MM)_____ 日(DD)

出生地 Place of Birth：城市 City：_____國家 Country：_____

第二部分:稅籍 Part II：Tax Residence(s)

1. ☐ 本人僅為臺灣之稅務居民。(第二部分結束) I am only a Taiwan tax resident. (End of Part II)
2. ☐ 本人不為或不僅為臺灣稅務居民，請聲明稅籍如下：I am not or not only a Taiwan tax resident. Please declare account holder' s tax residencies :

(1)是否為美國公民或美國稅務居民 Are you an U.S citizen or U.S. resident alien for tax purposes?

☐否 No。 ☐是 Yes，稅務識別碼 Tax Identification Number☐☐☐-☐☐-☐☐☐☐

(2)請於下表填寫所有稅籍**(包含臺灣)** *(若有)美國稅籍資料填寫於(1)即可，此處不須重複填寫

Please indicate in the table below the your jurisdiction of tax residence, except the U.S. (including Taiwan)：

稅籍國家 Country of tax residence	稅務識別碼 Tax Identification Number	無法提供 TIN 或類似編號者，請勾填原因 A、B(含原因)或 C If no TIN or equivalent number available, please enter Reason A, B (with explanation) or C
	☐若填寫之編號非為稅務識別碼請勾選此項，證件號碼種類:_____。 The number is equivalent number instead of TIN number. Type of Document : _____.	☐ **A 本人所屬的稅籍國家並無發給稅務識別碼予其稅務居民。** The jurisdiction where I am the resident does not issue TINs to its residents. ☐ **B 本人無法取得稅務識別碼或類似編號。(若選填此項者，請解釋無法取得稅務識別碼之原因)** I am otherwise unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason) 原因 reason :_____ ☐ **C 所填寫之稅籍國家規定無需揭露稅務識別碼。** No TIN is required. (Note. Only select this reason if the authorities of the jurisdiction entered below do not require the TIN to be disclosed)
	☐若填寫之編號非為稅務識別碼請勾選此項，證件號碼種類:_____。	☐ **A 本人所屬的稅籍國家並無發給稅務識別碼予其稅務居民。** The jurisdiction where I am the resident does not issue TINs to its residents. ☐ **B 本人無法取得稅務識別碼或類似編號。(若選填此項者，請解釋無法取得稅務識別碼之原因)** I am otherwise unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason) 原因 reason :_____

	The number is equivalent number instead of TIN number. Type of Document : _____.	**☐ C 所填寫之稅籍國家規定無需揭露稅務識別碼。** No TIN is required. (Note. Only select this reason if the authorities of the jurisdiction entered below do not require the TIN to be disclosed)
	☐若填寫之編號非為稅務識別碼請勾選此項，證件號碼種類:_____。 The number is equivalent number instead of TIN number. Type of Document : _____.	**☐ A 本人所屬的稅籍國家並無發給稅務識別碼予其稅務居民。** The jurisdiction where I am the resident does not issue TINs to its residents. **☐ B 本人無法取得稅務識別碼或類似編號。(若選填此項者，請解釋無法取得稅務識別碼之原因)** I am otherwise unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason) 原因 reason :_____ **☐ C 所填寫之稅籍國家規定無需揭露稅務識別碼。** No TIN is required. (Note. Only select this reason if the authorities of the jurisdiction entered below do not require the TIN to be disclosed)

聲明及簽署 Declarations and Signature

本人聲明本自我聲明暨個人資料同意書之內容均屬真實、正確及完整，並知悉且同意臺灣新光商業銀行(以下簡稱 貴行)在法律上有責任把此聲明書內的資料及有關金融帳戶之其他金融資訊，申報予美國國稅局或臺灣稅務機關，除具有美國公民或美國稅籍居民身分外，臺灣稅務機關會將該資訊交換予與本國簽訂跨國協定之其他稅籍國家。

I hereby certify that all statements made in this self-certification and personal information consent form are true, correct and complete and acknowledge and agree that the Shin Kong Bank Co., Ltd. (hereinafter referred to as “the Bank”) may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the IRS or Taiwan tax authority. Except U.S citizen or U.S tax resident, Taiwan tax authority may exchange this information with tax authorities of jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

本人瞭解並同意 貴行為證實上開聲明內容得於必要時向本人索取相關證明文件；得代理本人向美國稅法的扣繳義務人出示本聲明書或交付本聲明書之複本以協助本人聲明非屬美國納稅義務人。

I understand and agree that the Bank have the right to obtain the relevant supporting documents from the Account Holder when it is necessary; the Bank may present this statement or a copy of this statement to the IRS in stating that I am not a US taxpayer.

若上述聲明內容有任何變更時，本人至遲將於變更後 30 日內通知 貴行。本人瞭解並同意 貴行有權合理認定上開聲明內容之真偽或變更情形而對本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。

If there is any change in the above statement, I will notify the Bank within 30 days after the change. I understand and agree that the Bank has the right to reasonably determine the authenticity or change of the contents of the above-mentioned statement and the necessary disposition of my account rights, including but not limited to the handling of US tax withholding or termination of account services.

本人瞭解此一聲明暨同意書除符合個人資料保護法及相關法規之要求外，已詳閱並同意「遵循 **FATCA** 法案蒐集、處理及利用個人資料告知事項」相關內容。

I understand that this statement and consent form allow me to comply with the requirements of the Personal Data Protection Act and related regulations. I have read and agreed to the “Notice for the Collection, Processing and Use of Personal Information for FATCA Compliance”.

此致 臺灣新光商業銀行 台照

To：Shin Kong Bank Co., Ltd.

立聲明書人 Signature : _____ (親簽或蓋業務往來立約印鑑)

簽署日期 Date：西元_____年(YYYY)_____月(MM)_____ 日(DD)

以下僅限內部使用 Internal Use Only

☐檢核經辦已填寫 FATCA 及 CRS 身分聲明書合理性確認檢核表(個人版)確認客戶聲明之合理性並將檢核過程紀錄於檢核表留存備查。Confirmed the resonableness of self-certification by in-charge based on the checklist.

檢核經辦 Process by：　　建檔人員 Filed by：　　驗印/核對本人親簽無誤 Stamp /Signature Check：

主管 Supervisor:　　日期 Date：　　(年 YYYY /月 MM /日 DD)

臺灣新光商業銀行
遵循 FATCA 法案蒐集、處理及利用個人資料告知事項

Shin Kong Bank Co., Ltd.

Notice for the Collection, Processing and Use of Personal Information for FATCA Compliance

本人 / 本機構 (含公司、法人、團體、合夥、信託等非自然人之法律實體) 於　貴行開立帳戶並進行交易，為符合個人資料保護法下個人資料之使用，並配合　貴行遵循美國海外帳戶稅收遵循法案 (Foreign Account Tax Compliance Act，下簡稱「FATCA 法案」) 及外國金融機構協議 (FFI Agreement，下簡稱「協議」) 之相關規定，本人 / 本機構茲聲明並同意下列事項：

I/Our Institution (including non-natural person legal entities such as corporation, legal person, organization, partnership, and trust) establish an account and conduct transactions in Shin Kong Bank., in order to comply with the relevant regulations in Personal Data Protection Act, and Foreign Account Tax Compliance Act (hereinafter referred to as FATCA) and FFI Agreement (hereinafter referred to as Agreement) of United States, I/Our Institution hereby agree to the following matters:

一、 本人確認已收受並充分瞭解　貴行所提供之遵循 FATCA 法案蒐集、處理及利用個人資料告知事項 (下簡稱「告知事項」) 之全部內容，並同意　貴行依據告知事項所載內容，對本人相關個人資料為蒐集、處理及利用。

本機構同意提供控制人之名單、將告知事項告知各控制人，及提供其所出具之「遵循 FATCA 法案蒐集、處理及利用個人資料同意書」予　貴行，俾利　貴行依 FATCA 法案及遵循協議辦理辨識及申報等相關事宜。

本同意書所稱控制人 (Controlling Persons) 係指 : (1)直接或間接持有該法人股份或資本超過 25%之自然人；或(2)透過其他方式行使控制權之自然人；或(3)擔任高階管理職位之自然人。

I (We) consent, accept and fully understand the full contents of the Notification provided by the Bank in compliance with FATCA for collecting, processing and utilizing personal data (hereinafter referred to as Notification), and agree that the Bank may collect, process and utilize my personal data according to the contents written in the Notification.

Our institution agrees to provide the list of our controlling persons and notify all controlling person of the institution about the “Notification” and provide the “Agreement for Collecting, Processing and Utilizing Personal Data in Compliance with FATCA” issued by those controlling persons to the Bank so the Bank could conduct the relevant matters for identifying and reporting according to FATCA and Agreement.

The controlling person referred to:

(1) Natural person(s) who directly or indirectly owns or controls more than 25% of ownership interest of the corporation; or

(2) Natural person(s) who exercises control of the Entity through other means; or

(3) An individual who holds the position of senior managing official exercises ultimate control over the management of the entity.

二、如本人 / 本機構任一控制人拒絕配合提供　貴行為遵循 FATCA 法案及協議所需之個人資料 (包含嗣後撤回、撤銷本同意書，或依個人資料保護法請求　貴行停止蒐集處理及利用，或刪除本人之個人資料) ，經　貴行通知於緩衝期間 (至少三十日) 確答是否交付個人資料，期間屆滿後本人 / 本機構仍未確答或拒絕配合者，本人 / 本機構同意　貴行得無責提前終止本人 / 本機構與　貴行間所有屬 FATCA 法案規範金融商品之契約，　貴行得逕依各該契約約定或法律規定辦理。

If I/ Any controlling person of our Institution refuse to provide the personal data needed in compliance with FATCA and the Agreement (including those who withdraw or revoke this agreement or those who ask the Bank to stop collecting, processing, utilizing or deleting his/her person data according to Personal Data Protection Act), after the Bank notify to confirm whether to hand over personal data within a wind-down period (at least 30 days), if after the wind-down period, I/ our institution still haven’t answer to whether to give the personal data or refuse to cooperate, I/ our institution agrees that the Bank may terminate all the contracts of financial products that are under the scope of FATCA in advance without any responsibilities, the Bank could handle the case according to the agreement in the contracts or legal regulations.

三、本人 / 本機構同意將留存於　貴行之一切相關身份資料及交易資訊，包括但不限於本人 / 本機構之帳戶帳號及帳戶餘額、帳戶總收益金額、交易明細等，供　貴行依 FATCA 法案及遵循協議辦理辨識及申報等相關事宜。

I/ our institution agree to give the Bank the right to use all relevant identity and transaction information including but not limited to my/ our institution’s account number and account balance, total income amount of the account and transaction statement in conducting FATCA and Agreement related identifying and reporting matters.

四、本人 / 本機構同意，如本人 / 本機構屬 FATCA 法案規定之不合作帳戶持有人或金融機構(Non-participating foreign financial institution，NPFFI) ，致交易金額產生美國應扣繳款項及外國轉付款項須辦理扣繳之金額，及致　貴行因此所增加之成本與費用，　貴行皆得自應支付或返還予本人 / 本機構之金額中扣除。

I / our institution agree that if I/our institution account belongs to the recalcitrant account under the FATCA regulations or Non-participating foreign financial institution (NPFFI), and lead to the generation of U.S. withholdable payment and foreign passthru payment which resulted in the increase of cost and expenses to the Bank, the Bank may deduct those amounts from the payment that should return to me/our institution.

註 1.美國應扣繳款項 (withholdable payment) ，係指包括但不限於任何源自美國的固定或可得確定年度或定期所得、利潤和收入之款項 (例如利息、股利、租金、薪資、工資、溢酬、年金、賠償金、報酬、津貼) ，以及任何因銷售或處分任何產生美國來源收入的利息或股利的財產所獲得之交易總所得 (gross proceeds) ，包括但不限於股票、債券等。

U.S. withholder payment means including but not limited to any U.S. source income that is fixed or determinable, annual or periodical (FDAP) income (such as interests, stock bonus, rent, wages, extra reward, annuity, compensation, rewards, and allowance), and gross proceeds from the sale or other disposition (including redemption) of property that can produce U.S. source interest or dividend income, including but not limited to stocks and bonds.

註 2.外國轉付款項 (foreign passthru payment) ，係指任何應扣繳款項或可歸屬為應扣繳款項的其他支付款項。

Foreign passthru payment means any withholdable payment and any other payment to the extent it is attributable to a withholdable payment. The withholdable payment is generally 30% on any passthru payment, however, the actual withholdable amount still need to follow the amount that needed to be withheld.

【附錄一】填表說明【Appendix I】Instruction

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

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

相關名詞解釋請詳附錄二。

Please refer to the Appendix II for definitions.

除依據FATCA之規定或立同意書人之稅籍出現變動外，此聲明書屬永久有效。

Except the rule of FATCA or a change in circumstances relating to information of account holder's tax status, this form will remain valid.

若帳戶持有人為未達法定年齡之未成年人，需由法定代理人完成此聲明書。

A legal guardian should complete the form on behalf of an account holder who is a minor.

臺灣新光商業銀行作為一家金融機構，依法不得提供稅務或法律意見。

As a financial institution, we are not allowed to give tax advice.

若您對此聲明書內容或所屬稅籍定義具有疑問，請聯絡您的稅務顧問或參照當地稅務機關發布之相關資訊。

If you have any questions then please contact your tax advisor or refer to related information published by domestic tax authority.

【附錄二】名詞解釋【Appendix II】Definitions

注意：以下名詞解釋係協助您填寫此聲明書使用。若您對於下述名詞定義上有疑問，請與您的稅務顧問聯繫。

Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about these definitions or require further detail, please contact your tax adviser.

1. **帳戶持有人 Account Holder**

「帳戶持有人」指由管理金融帳戶之金融機構列為或辨識為持有該帳戶之人。金融機構以外之人，以代理人、保管人、被指定人、簽署人、投資顧問或中間人身分為他人利益持有金融帳戶者，該他人視為帳戶持有人。以一個家長與子女開立的帳戶為例，如帳戶以家長為子女的合法監護人名義開立，子女會被視為帳戶持有人。聯名帳戶內的每個持有人都被視為帳戶持有人。The term "Account Holder" means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is treated as holding the account. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

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

「稅務識別碼」係指外國基於執行稅法之目的，辨識個人或實體之編號或具相當功能之辨識碼。稅務識別碼是稅籍國家向個人或法人分配獨有的字母與數字組合，用於識別個人或法人的身分，以便實施該稅籍國家的稅務法律。有關可接受的稅務編號的更多詳細資訊刊載於經濟合作與發展組織的自動交換資料網站。

某些稅籍國家不發出稅務編號。但是，這些稅籍國家通常使用具有等同辨識功能的其他完整號碼(「具有等同功能的辨識號碼」)。此類號碼的例子包括，就個人而言，社會安全號碼/保險號碼、公民/個人身份/服務代碼/號碼，以及居民登記號碼。

The term "TIN" means a taxpayer identifying number issued by the authorities which can identify individuals or entities.

A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

3. **美國公民或稅務居民(U.S citizen or U.S. resident alien for tax purposes)**

美國公民或稅務居民係指具有美國國籍者(持有美國護照)、美國出生(放棄國籍者除外)、持有綠卡者，或當年度入境美國並停留達183天，或者當年度入境並在美國待達31天，同時滿足所謂的『前3年審核期』的計算達183天。前3年審核期：係以報稅年度及前二年在美居留天數「加權」計算，當年度在美國實際居留天數 x 1 + 前一年度在美國實際居留天數 x 1/3 + 前二年度在美國實際居留天數 x 1/6，若總天數大於（或等於）183天。上述條件，不含外交官、教師、學生或運動員身分者（F、J、M、Q 型簽證）。

U.S. resident alien generally are taxed on their income, similar to U.S. citizens. Born in the U. S. (except for Expatriation). To be classified as a resident alien, the individual must meet Green Card Test or Substantial Presence Test. Substantial Presence Test means a resident was physically present in the U.S. for at least 183 days or 31 days during the current year and 183 days during a three-year period that includes the current year and two years immediately before that.183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting：

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

This substantial presence test does not include diplomat, teacher, student and professional athlete (F, J, M , Q visa).