

致： 中銀集團人壽保險有限公司
香港太古城英皇道 1111 號太古城中心第 1 期 13 樓
To: BOC Group Life Assurance Company Limited
13/F, Cityplaza One, 1111 King's Road, Taikoo Shing, Hong Kong

稅務居民身份自我證明表格 – 實體/機構 Self-Certification Form for Tax Residency - Entity

重要提示：

Important Notes:

1. 這是由賬戶持有人向中銀集團人壽保險有限公司（下稱「本公司」或「中銀人壽」）提供的自我證明表格。本公司可根據 i) 美國「海外賬戶稅收合規法案」（“FATCA”）把賬戶持有人的資料提交予美國國稅局；及/或 ii) 《2016 年稅務(修訂)(第 3 號)條例》及其後的相關修訂條例，把收集所得的資料交給香港政府稅務局（「稅務局」），稅務局會將資料轉交到另一稅務管轄區的稅務當局。需提交的資料為賬戶持有人於本公司的保單記錄及本表格收集所得的資料，當中包括賬戶持有人名稱、地址、居留司法管轄區、實體成立為法團或設立所在地、稅務編號及保單資料(包括保單號碼及保單價值資料)等。
This is a self-certification form provided by an account holder to BOC Group Life Assurance Company Limited (“the Company” or “BOC Life”). The account holder’s information may be transmitted by the Company to i) the U.S. Internal Revenue Service in accordance with United States Government’s Foreign Account Tax Compliance Act (“FATCA”); and/or ii) to the Inland Revenue Department of Hong Kong Government (“IRD”) in accordance with the Inland Revenue (Amendment) (No. 3) Ordinance 2016 and the subsequent relevant amendment ordinance for transfer to the tax authority of another jurisdiction(s). Transmitted data would be account holder’s policy information recorded in the Company and the information collected from this form, which includes account holder’s name, address, jurisdiction of residence, place of incorporation or organization, taxpayer identification numbers (TINs), and policy information (including policy number and policy account value information), etc.
2. 如您的稅務居民身份有所改變，請於改變後 30 日內重新填寫自我證明表格並交回本公司。本公司將以您最新簽署的自我證明表格為準。此表格中所載資料只會在本公司完成相關內部處理及審核程序後方能生效。
When there is any change of your tax residency, please complete self-certification form again and submit the same to the Company within 30 days upon your change of tax residency. The latest self-certification form signed by you shall prevail. The information of the self-certification form shall be effective only after the completion of relevant internal processing and clearance procedures by the Company.
3. 自我證明表格內的資料只用作向美國國稅局及/或稅務局申報用途(如需要)。如賬戶持有人需要更新任何資料(如實體名稱、商業登記號碼、公司註冊證明書號碼、地址)，請另行遞交「客戶重要資料更改申請表」予本公司。
The information of this self-certification form is only used for the purpose of reporting to the U.S. Internal Revenue Service and/or IRD (if required). Please submit the “Application for Key Personal Information Change” form to the Company if there is any update of account holder’s information (e.g. name, business registration number, certificate of Incorporation number, address).
4. 除不適用或特別註明外，必須填寫這份表格所有部份。如這份表格上的空位不夠應用，請另紙填寫。
All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, please continue on additional sheet(s).
5. 賬戶持有人可瀏覽美國國稅局網頁，了解 FATCA 的相關資料。
The account holder may visit the U.S. Internal Revenue Service website for FATCA related information.
<https://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA.aspx>
有關「自動交換財務賬戶資料」的相關資訊，可瀏覽稅務局網頁。賬戶持有人亦可於經濟合作與發展組織(“OECD”)專頁，了解相關國家發佈的稅務居民身份規定，和可獲接受的稅務編號(“TIN”)格式。
For information in relation to Automatic Exchange of Financial Account Information (“AEOI”), please visit IRD AEOI portal. The account holder may also visit the Organisation of Economic Co-operation and Development (“OECD”) AEOI website for tax residency rules and acceptable TIN issued by the relevant jurisdictions.
稅務局「自動交換財務賬戶資料」專頁/ IRD AEOI Portal : http://www.ird.gov.hk/eng/tax/dta_aeoi.htm
OECD「自動交換財務賬戶資料」網頁/ OECD AEOI Website : <http://www.oecd.org/tax/automatic-exchange/>
6. 我們無法提供稅務建議及/或居留司法管轄區的定義。如賬戶持有人有任何稅務相關或稅務居民身份問題，請向專業法律及/或稅務顧問尋求建議。
We are unable to provide tax advice and/or the definition for the jurisdiction of residence. If the account holder has any questions on tax matters or tax residency, please seek advice from professional legal and/or tax advisor(s).

第一部份
Part 1

實體 / 機構賬戶持有人的身份識別資料 (每名實體 / 機構賬戶持有人須分別填寫一份表格)
Identification of Entity Account Holder (Complete a separate form for each entity account holder)

保單號碼 (請填寫全部或任何一張適用的保單號碼):
Policy Number (Please fill in the policy number of all or any applicable policy(ies)):

賬戶持有人身份:

Capacity of Account Holder:

保單權益人
Policy Owner

索償人
Claimant

受益人
Beneficiary

其他 (請列明) _____
Others (Please specify)

(如果你是以授權人身份簽署這份表格, 須夾附由授權人或律師核實的授權書副本。
If you sign under a power of attorney, please attach a true copy of power of attorney certified by the donor of the power or by a solicitor.)

實體/機構或分支機構的法定名稱:

Legal Name of Entity or Branch:

(中文)

(English)

實體/機構成立為法團或設立所在的稅務管轄區:

Jurisdiction of Incorporation or Organisation:

香港商業登記號碼:

Hong Kong Business Registration Number:

地址:

Address:

地址記錄與本公司保單記錄相同? Address(es) is/are the same as the one(s) in our company's policy record?

是 Yes

否, 請於下方填寫地址並連同『客戶重要資料更改申請表』交回本公司。

No, please complete the following section and submit together with the "Application of Key Personal Information Change Form" to us.

註冊地址:

Incorporation Address:

現時營業地址:

Current Business Address:

通訊地址:

Correspondence Address:

與現時營業地址相同 (毋須填寫右方資料)

Same as current business address (Not required to complete details on the right side)

第二部份
Part 2

美國外國賬戶稅務合規法案分類
U.S. Foreign Account Tax Compliance Act (FATCA) Classification

請在適當的方格內加上“✓”號並回答相關問題：
Please check “✓” the applicable box and answer the relevant questions:

美國機構
U.S. Entity

該機構在美國註冊或是根據美國法例成立
The Entity is registered in the U.S. or established under laws of the U.S.

貴公司是否豁免於 FATCA 申報?
Is the Company an exempt from FATCA reporting? 是/Yes (W901) 否/No (W900)

請提供該機構之美國納稅人編號
Please provide the Entity's US Taxpayer Identification Number (TIN) _____

非美國金融機構 Non
U.S. Financial Institution
(FFI)

該機構為美國以外地區成立之金融機構
The Entity is a financial institution registered or established outside the U.S

請提供該機構之全球中介人編號(W801)
Please provide the Entity's Global Intermediary Identification Number (GIIN) _____

如未能提供全球中介人編號，請選擇下列原因
If the Entity does not have a GIIN, please select the following reason

- 該機構已向美國國稅局註冊，但目前未收到全球中介人編號 (W801/ Input GIIN later)
The Entity has been registered with the Internal Revenue Service but the GIIN is not yet received
- 該機構為認證視為合規的非美國金融機構 (W802)
The Entity is a Certified deemed compliant FFI
- 該機構為不參與的非美國金融機構 (W803)
The Entity is a Non-participating FFI
- 該機構為記錄擁有人的非美國金融機構 (W804) (註 1)
The Entity is an Owner Documented FFI (Note 1)
- 該機構為豁免受益人 (W806)
The Entity is an Exempt Beneficial Owner
- 其他(請列明)
Other (Please specify) : _____

非金融機構
Non Financial Foreign
Entities (NFFE)

該機構為美國以外地區註冊或成立之非金融機構
The Entity is a non U.S. entity that is not a financial institution

a) 該機構是否被動非美國機構? (註 2)
The Entity is a Passive NFFE? (Note 2) 是 (請回答 b)
Yes (Please answer b) 否 (W806)
No

b) 該機構的控制人是否美國公民或美國居民?
如是，請於下列出該等人士的資料 (註 1, 3)
Any controlling person(s) of the entity is a U.S. citizen or resident? If yes, please provide the information of each US controlling person(s) below (Note 1, 3) 是 (W807)
Yes 否 (W806)
No

編號 No.	控制人英文姓名 English Name of Controlling Person(s)	美國納稅人編號 US TIN	英文地址 Address in English
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

附錄 1 Appendix 1 (註 1) (Note 1)

個人資料披露同意書 - 美國合夥人 Consent to Disclose Personal Information - US partner(s)

本人/我們同意貴公司可使用及披露本人/我們的個人資料(不論是在上述提供的或由貴公司於之前或將來獲得的)(「個人資料」) 作載於貴公司最新近的「資料政策通告」上的用途以遵守任何適用法律或規例及其任何須承擔或獲施加與本地或海外之法定、監管、政府、稅務、執法或其他機構或金融服務提供者之自律監管或行業團體或組織之間的現有或將來之任何合約承諾或其他承諾(「承諾」)。本人/我們明白如不給予以上同意，可能會導致貴公司無法向機構提供服務。

I/We consent to the Company using and disclosing my/our personal data (whether provided above or otherwise obtained by the Company previously or in the future) (“Personal Data”) for the purpose(s) as shown in the Company’s latest “Data Policy Notice” with any applicable law or regulation and any present or future contractual or other commitment with local or foreign legal, regulatory, governmental, tax, law enforcement or other authorities, or self-regulatory or industry bodies or associations of financial services providers (“Commitment”). I/We understand that if I/we do not give the above consent, the Company may be prevented from providing the Entity with services.

姓名 (請以正楷填寫):

Name (Please complete in Block Letter):

簽署:

Signature:

日期 (日/月/年):

Date (DD/ MM / YYYY):

註 1 : 如該機構為合夥商號，而當中任何合夥人為美國公民或居民，請該合夥人簽署以上附錄 1 之同意書。

Note 1 : If the Entity is a partnership and any of the partners is/are U.S. citizen or resident, please arrange that partner(s) to sign the Consent under Appendix 1.

註 2: 被動非美國機構指符合以下其中一項條件之機構: (a) 根據該企業去年的財務報表, 其 50%以上的總收入是利息、股息、租金、外幣兌換收益或年金等被動收入; 或 (b)根據該企業去年的財務報表,其 50%以上的總資產是為產生被動收入而持有。

Note 2: Passive NFFE is an entity which satisfies one of the below conditions : (a) More than 50% of the entity’s gross income for the preceding calendar year is passive income including interest, dividend, rental income, foreign exchange gain, annuity; or (b) More than 50% of the entity’s assets held during the preceding calendar year are assets that produce or are held for the production of passive income.

註 3 : 控制人指獨資經營者、合夥人或任何有能力直接或間接控制該機構的自然人。控制是指擁有超過 10%該機構股票的投票權或價值。就信托契約而言，控制人包括信托之授予人，受托人，監管人及受益人。

Note 3 : Controlling person refers to sole proprietor, partner or any natural person that directly or indirectly controls the Entity. Control refers to the holding of **more than 10%** of the Entity’s interest. For trust deed, controlling person includes settlor, trustee, protector and beneficiary.

第三部份
Part 3

實體/機構類別
Entity Type

在其中一個適當的方格內加上✓號，並提供有關資料。
Tick one of the appropriate boxes and provide the relevant information.

<p>財務機構 Financial Institution</p>	<p><input type="checkbox"/> 託管機構、存款機構或指明保險公司 Custodial Institution, Depository Institution or Specified Insurance Company</p> <p><input type="checkbox"/> 投資實體/機構，但不包括由另一財務機構管理(例如：擁有酌情權管理投資實體/機構的資產)並位於非參與稅務管轄區的投資實體/機構 Investment Entity, except an investment entity that is managed by another financial institution (e.g. with discretion to manage the entity's assets) and located in a non-participating jurisdiction</p>										
<p>主動非財務實體/機構 (如：有實質業務活動的非金融實體/機構) Active NFE (e.g. Non-Financial Institution with Active Business)</p>	<p><input type="checkbox"/> 該非財務實體/機構的股票經常在_____ (一個具規模證券市場) 進行買賣 NFE the stock of which is regularly traded on _____, which is an established securities market</p> <p><input type="checkbox"/> _____的有關連實體/機構，該有關連實體/機構的股票經常在_____ (一個具規模證券市場) 進行買賣 Related entity of _____, the stock of which is regularly traded on _____, which is an established securities market</p> <p><input type="checkbox"/> 政府實體/機構、國際組織、中央銀行或由前述的一個或多個實體/機構全權擁有的非財務實體/機構 NFE is a governmental entity, an international organization, a central bank, or an entity wholly owned by one or more of the foregoing entities</p> <p><input type="checkbox"/> 除上述之外的主動非財務實體/機構(請說明：_____) Active NFE other than the above (Please specify: _____)</p>										
<p>被動非財務實體/機構 (如：非實質營運的非金融實體/機構)(註4) Passive NFE (e.g. Non-Financial Institution with Passive Investment) (Note 4)</p>	<p><input type="checkbox"/> 位於非參與稅務管轄區並由另一財務機構管理的投資實體/機構 Investment entity that is managed by another financial institution and located in a non-participating jurisdiction</p> <p><input type="checkbox"/> 不屬主動非財務實體/機構的非財務實體/機構 NFE that is not an active NFE</p> <p>請填寫所有控權人的姓名在列表內。就法人實體/機構，如行使控制權的並非自然人，控權人會是該法人實體/機構的高級管理人員。 Indicate the name of all controlling person(s) of the account holder in the table below. If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official.</p> <p>每名控權人須分別填寫一份「稅務居民身份自我證明表格 – 控權人」 Each controlling person should complete a separate “Self-Certification Form for Tax Residency – Controlling Person”</p> <table border="1" data-bbox="370 1653 1401 1823"> <tr><td>(1)</td><td>(6)</td></tr> <tr><td>(2)</td><td>(7)</td></tr> <tr><td>(3)</td><td>(8)</td></tr> <tr><td>(4)</td><td>(9)</td></tr> <tr><td>(5)</td><td>(10)</td></tr> </table> <p>註4：有關「被動非財務實體」及控權人的釋義，請參閱稅務局的網頁 Note 4 : Please refer to IRD's website for the meanings of terms and expression of Passive NFE and controlling person http://www.ird.gov.hk/chi/ (中文) http://www.ird.gov.hk/eng/ (English)</p>	(1)	(6)	(2)	(7)	(3)	(8)	(4)	(9)	(5)	(10)
(1)	(6)										
(2)	(7)										
(3)	(8)										
(4)	(9)										
(5)	(10)										

第四部份
Part 4

居留司法管轄區及稅務編號或具有等同功能的識別編號 (以下簡稱「稅務編號」)
Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")

請提供以下資料，列明(a) 賬戶持有人的居留司法管轄區，亦即賬戶持有人的稅務管轄區(香港包括在內)及(b)該居留司法管轄區發給賬戶持有人的稅務編號。列出所有(不限於 10 個) 居留司法管轄區。

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

如果賬戶持有人是香港稅務居民，稅務編號是其香港商業登記號碼。

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number.

如果賬戶持有人並非任何稅務管轄區的稅務居民 (例如：它是財政透明實體)，請填寫實際管理機構所在的稅務管轄區。

If the account holder is not a tax resident in any jurisdiction (e.g. fiscally transparent), please indicate the jurisdiction in which its place of effective management is situated.

如沒有提供稅務編號，必須填寫合適的理由：

理由 A –賬戶持有人的居留司法管轄區並沒有向其居民發出稅務編號。

理由 B –賬戶持有人不能取得稅務編號。如選取這一理由，解釋賬戶持有人不能取得稅務編號的原因。

理由 C –賬戶持有人毋須提供稅務編號。居留司法管轄區的主管機關不需要賬戶持有人披露稅務編號。

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

Reason A – The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.

Reason B – The account holder is unable to obtain a TIN. Explain why it is unable to obtain a TIN if this reason is selected.

Reason C – TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

居留司法管轄區 Jurisdiction of Residence	稅務編號 TIN	如沒有提供稅務編號，勾選理由 A、B 或 C (如已提供稅務編號，無需填寫此欄) Tick Reason A, B or C if no TIN is available (Please skip this column if TIN is available)	如選取理由 B，須解釋賬戶持有人不能取得稅務編號的原因 Explain why it is unable to obtain a TIN if Reason B is selected
(1)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(2)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(3)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(4)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(5)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(6)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(7)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(8)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(9)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(10)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

備註

Remark : _____

第五部份
Part 5

聲明及簽署
Declarations and Signature

我們聲明就我們所知所信，本表格內所填報的所有資料和聲明均屬真實、正確和完備。

We declare that the information given and statements made in this form are, to the best of our knowledge and belief, true, correct and complete.

我們同意 貴公司可使用及披露我們的資料 (不論是在上述提供的或由 貴公司於之前或將來獲得的)，以遵守任何適用法律或規例及其任何須承擔或獲施加與本地或海外之法定、監管、政府、稅務、執法或其他機構或金融服務提供者之自律監管或行業團體或組織之間的現有或將來之任何合約承諾或其他承諾(「承諾」)。我們明白如不給予以上同意，可能會導致 貴公司無法向我們提供服務。

We consent to the Company using and disclosing our data (whether provided above or otherwise obtained by the Company previously or in the future) for compliance with any applicable law or regulation and any present or future contractual or other commitment with local or foreign legal, regulatory, governmental, tax, law enforcement or other authorities, or self-regulatory or industry bodies or associations of financial services providers (“Commitment”). We understand that the Company may be prevented from providing us with services without the above consent.

我們進一步聲明，就我們向 貴公司提供的資料之相關人士(下稱「該人士」)，我們獲該人士授權確認其同意 貴公司可使用及披露其個人資料 (不論是在上述提供的或由 貴公司於之前或將來獲得的)(「個人資料」) 作載於 貴公司最新近的私隱政策及個人資料收集聲明上的用途以遵守其任何須承擔或獲施加與的承諾。

We further declare that we are duly authorized by the individuals regarding whom we have provided information to the Company (the “Individuals”, each an “Individual”) to confirm that each Individual consents to the Company using and disclosing his/her personal data (whether provided above or otherwise obtained by the Company previously or in the future) (“Personal Data”) for the purpose(s) as shown in the Company’s latest Privacy Policy Statement and Personal Information Collection Statement for compliance with the Commitment.

我們知悉及同意，中銀人壽可根據《稅務條例》(香港法例第112章)有關交換財務賬戶資料的法律條文，(a)收集本表格所載資料並可備存作自動交換財務賬戶資料用途及(b)把該等資料和關於賬戶持有人及任何須申報賬戶的資料向香港特別行政區政府稅務局申報，從而把資料轉交到賬戶持有人的居留司法管轄區的稅務當局。

We acknowledge and agree that (a) the information contained in this form is collected and may be kept by BOC Life for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by BOC Life to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes, pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112, Laws of Hong Kong).

我們同意 貴公司可按適用的法律、法規、指令和承諾在我們的保單中扣留相關所須的金額款項。

We agree that the Company may withhold from our policy(ies) such amounts as may be required according to applicable laws, regulations, directives and Commitment.

我們承諾，如情況有所改變，以致影響本表格所述的實體/機構及/或個人的稅務居民身份，或引致本表格所載的資料不正確，我們會通知中銀人壽，並會在情況發生改變後30日內，向中銀人壽提交一份已適當更新的自我證明表格。

We undertake to advise BOC Life of any change in circumstances which affects the tax residency status of the entity and/or individual identified in this form or causes the information contained herein to become incorrect, and to provide BOC Life with a suitably updated self-certification form within 30 days of such change in circumstances.

我們證明，就與本表格相關的所有賬戶，我們獲賬戶持有人授權簽署本表格。

We certify that we are authorized to sign for the account holder of all the account(s) to which this form relates.

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

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

本人代表 For and on behalf of _____ (實體/機構名稱 Name of Entity)

簽署: _____ (簽字式樣須與本公司存案相符)
Signature: _____ (Signature specimen must correspond to that in the Company’s records)

姓名: _____
Name: _____

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