

致： 大新銀行有限公司 (「銀行」)  
 To: Dah Sing Bank, Limited (the "Bank")

## 外國賬戶稅務合規法案及共同匯報標準的客戶聲明書 (個人 / 獨資東主)

### Self-Certification Form (Individual / Sole Proprietor) for FATCA & CRS

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

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

<b>第一部分： 個人資料 (所有資料必須填寫)</b>											
<b>Section 1: Personal Information (all fields are mandatory to be completed)</b>											
客戶姓名 (請用英文正楷填寫) Customer Name (Please complete in English Block Letter)											
姓氏 Last Name or Surname	名字 First or Given Name										
身份證明文件類別 Identification Document Type	<input type="checkbox"/> 香港身份證 HKID Card <input type="checkbox"/> 護照 Passport <input type="checkbox"/> 其他 Other         證明文件號碼 Document No.										
出生日期 (日 / 月 / 年) Date of Birth (DD-MM-YYYY)											
現時住址 (如現時住址位於香港境外，請務必填寫國家) Current Residence Address (If the current residence address is outside Hong Kong, please fill in the country below.)											
室、樓層、大廈、街道、地區 Suite, Floor, Building, Street, District											
城市 City											
國家 Country											
<b>第二部分： 美國人士資料</b>											
<b>Section 2: U.S. Person Information</b>											
本人是美國人士 (包括美國居民 / 美國公民 / 美國永久居民 / 美國綠卡持有人 / 美國定居之外國人) # I am a U.S. person (including a U.S. Resident / U.S. Citizen / U.S. Permanent Resident / U.S. Green Card Holder / U.S. Resident Alien) # <input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No											
如閣下的答案為「是」，請提供閣下的美國稅務編號： If you tick "Yes" to the question, please provide your U.S. Taxpayer Identification No. (TIN):											
美國稅務編號 U.S. Taxpayer Identification No. <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>											
# 如閣下申報為非美國人士，但出生地為美國，請同時提供 "Certificate of Loss of Nationality of the United States" 表格 [有關表格請於任何一間本行分行索取或於本行網頁 <a href="http://www.dahsing.com">www.dahsing.com</a> 下載 (工具 / 表格 > 其他)]。 # If you were born in U.S. but you declare that you are not a U.S. person in this form, please also provide us with "Certificate of Loss of Nationality of the United States" [The form is available at any of our branches or for download on our website <a href="http://www.dahsing.com">www.dahsing.com</a> (Tools / Forms > Others)].											
<b>第三部分： 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」) (不適用於信用卡、易借「快應錢」及循環「快應錢」客戶)</b>											
<b>Section 3: Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN") (Not applicable to Credit Card, Cash Card and In-Money Customers)</b>											
請提供以下資料，列明 (a) 戶口持有人的居留司法管轄區，亦即戶口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戶口持有人的稅務編號。請列出所有 (不限於 5 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. Please indicate all (not restricted to five) jurisdictions of residence. 如戶口持有人是香港稅務居民，稅務編號是其香港身份證號碼，包括括號內之字母或數字，但不包括括號。 If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number, including the letter or numeral in the bracket but exclude the bracket. 如沒有提供稅務編號，必須填寫合適的理由： If a TIN is unavailable, please provide the appropriate reason A, B or C: <b>理由 A</b> – 戶口持有人的居留司法管轄區並沒有向其居民發出稅務編號。 <b>Reason A</b> – The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents. <b>理由 B</b> – 戶口持有人不能取得稅務編號。如選取這一理由，請解釋戶口持有人不能取得稅務編號的原因。 <b>Reason B</b> – The account holder is unable to obtain a TIN. Please explain why the account holder is unable to obtain a TIN if you have selected this reason. <b>理由 C</b> – 戶口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戶口持有人披露稅務編號。 <b>Reason C</b> – TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.											
如閣下是美國人士 (包括美國居民 / 美國公民 / 美國永久居民 / 美國綠卡持有人 / 美國定居之外國人)，並已於第二部分填寫所需資料，則毋須於此第三部分再次填寫有關美國居留司法管轄區及美國稅務編號的資料。 If you are a U.S. person (including a U.S. Resident / U.S. Citizen / U.S. Permanent Resident / U.S. Green Card Holder / U.S. Resident Alien) and completed Section 2, you do not need to repeat your U.S. jurisdiction of residence and TIN in this Section 3.											

居留司法管轄區 Jurisdiction of Residence	稅務編號 TIN	如沒有提供稅務編號， 請填寫理由 A、B 或 C Please enter Reason A, B or C if no TIN is available	如選取理由 B，請解釋戶口持有人不能取得稅務編號的原因 Please explain why the account holder is unable to obtain a TIN if you have selected Reason B
(1)			
(2)			
(3)			
(4)			
(5)			

注意：如閣下並不是目前居留司法管轄區的稅務居民（即：如閣下並不屬於第一部分填寫的現時住址的司法管轄區的稅務居民），請填寫第四部分合理解釋。  
 Notice: If you are not a tax resident of the jurisdiction where you currently reside (i.e. if you are not a tax resident of the jurisdiction of the current residence address declared by you in Section 1, please also complete Section 4 Reasonable Explanation.

第四部分：合理解釋（只適用於閣下在第一部分提供的地址與第三部分所述的稅務管轄區有不同的情況）

Section 4: Reasonable Explanation (only applicable if the address in Section 1 is different from the jurisdiction(s) where you are tax residence in Section 3)

本人明白因為本人已確認本人不是目前居住的司法管轄區的稅務居民，大新銀行有限公司根據香港稅務局的「金融機構指引」，是必須向本人獲得合理解釋，以支持本人自我聲明的居留司法管轄區的稅務居民身份之有效性，作為共同匯報標準中盡職調查程序的一部分。

I understand that Dah Sing Bank, Limited is, in accordance with the Hong Kong Inland Revenue Department's Guidance for Financial Institutions, obliged to obtain a reasonable explanation from me to support the validity of my self-certification in respect of my jurisdiction of tax residence as part of the Common Reporting Standard due diligence procedures since I have certified that I am not a tax resident of the jurisdiction where I currently reside.

就上述，本人特此確認本人並不是目前居留司法管轄區的稅務居民，因為（請根據情況選擇以下一個原因）：

In this regard, I hereby certify that I am not a tax resident of the jurisdiction where I currently reside because (Please select one of the following reasons as applicable):

- ☐ 1. 本人是一名學生，就讀於目前居留司法管轄區內的教育機構，並持有相關的有效簽證；或  
 I am a student at an educational institution in the jurisdiction where I currently reside and hold the appropriate visa; or
- ☐ 2. 本人是一名在目前居留司法管轄區的教師、培訓人員、實習生、或教育或文化交流訪問計劃的參加者，並持有相關的有效簽證；或  
 I am a teacher, a trainee, or intern at an educational institution or a participant in an educational or cultural exchange visitor program in the jurisdiction where I currently reside, and hold the appropriate visa; or
- ☐ 3. 本人是一名外國人，並被派駐目前居留司法管轄區之外交崗位或在目前居留司法管轄區的領事館或大使館擔任職位；或  
 I am a foreign individual assigned to a diplomatic post or a position in a consulate or embassy in the jurisdiction where I currently reside; or
- ☐ 4. 本人是一名來往目前居留司法管轄區及其他居留司法管轄區之間行駛途中的船隻、卡車或火車上的僱員。  
 I am an employee working on a vessel, truck or train travelling between the jurisdiction where I currently reside and other jurisdictions.
- ☐ 5. 上述合理解釋皆不適用，因此本人提供下列合理解釋以支持本人的稅務居住地區：  
 The aforementioned reasonable explanation is NOT applicable to me and I therefore provide the following reasonable explanation to support my jurisdiction of tax residence:

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基於上述解釋，請提供任何其他附加資料（如適用）：

Based on the above explanation, please provide any additional information, if considered appropriate:

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第五部分：客戶聲明

Section 5: Customer's Declaration

1. 下列聲明只適用於美國人士（即閣下就上述第二部分有關問題的答案為「是」）：

The following certification is applicable for a U.S. person (i.e. you have ticked "Yes" in the relevant question of Section 2 above) only:

在願受作偽證供的懲處下，本人聲明

Under penalty of perjury, I certify that:

- (i) 此聲明書所示的號碼是本人正確的美國稅務編號 (Taxpayer Identification Number) ;  
 The number shown on this form is my correct U.S. Taxpayer Identification Number ;
- (ii) 本人不需要繳納預扣稅，因為 (a) 本人獲豁免不需繳納預扣稅，或 (b) 本人未有收到美國國稅局通知指因本人未能報告所有利息或股息而需繳交預扣稅，或 (c) 美國國稅局告知本人不再需要繳交預扣稅；及  
 I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the U.S. Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the U.S. IRS has notified me that I am no longer subject to backup withholding ; and
- (iii) 本人是美國公民，或其他美國人士。  
 I am a U.S. citizen or other U.S. person.

如閣下為美國人士，閣下須同意上述的聲明。美國國稅局並不要求閣下同意其他與避免預扣稅無關的條文。

**For a U.S. person, you are required to provide the certifications contained in the above paragraph. The U.S. IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholdings.**

2. 本人確認以上所提供的資料是真實、準確及完整的。本人承諾若本人所提供的資料有任何變更，本人會在 30 日內通知銀行。

I hereby confirm the information provided above is true, accurate and complete. I undertake to notify the Bank within 30 calendar days if there is a change in any information which I have provided to the Bank.

3. 在不抵觸當地適用的法律的情況下，本人同意銀行可向本地及海外監管機構或稅務機構披露、呈交或提供本人的個人資料以確立本人於任何司法管轄區的稅務責任。

Subject to applicable local laws, I hereby consent for the Bank to disclose, report, or share my information with local and overseas regulators or tax authorities where necessary to establish my tax liability in any jurisdiction.

4. 因應本地及海外監管機構或稅務機構的要求，本人同意並准許銀行可按適用的法律、法規和指令在本人銀行戶口中扣留相關所須的款項。

Where required by local or overseas regulators or tax authorities, I consent and agree that the Bank may withhold from my account(s) such amounts as may be required according to applicable laws, regulations and directives.

5. 本人承諾會與銀行充分合作，以確保銀行就處理與本人銀行戶口相關的事宜會符合適用的法律、法規和指令。  
I undertake to fully cooperate with the Bank to ensure it meets its obligations under applicable laws, regulations and directives in connection with my account(s).
6. 在不影響上述第 3 條的情況下及除該條款之外，本人知悉及同意，銀行可根據《稅務條例》(第 112 章)有關交換財務戶口資料的法律條文，(a) 收集本聲明書所載資料並可備存作自動交換財務戶口資料用途及 (b) 把該等資料和關於戶口持有人及任何須申報戶口的資料向香港特別行政區政府稅務局申報，從而把資料轉交到戶口持有人的居留司法管轄區的稅務當局。  
Without prejudice and in addition to clause 3 above, I acknowledge and agree that (a) the information contained in this form is collected and may be kept by the Bank 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 the Bank 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).
7. 本人證明，就與銀行維持及不時於銀行開立的所有戶口，本人是戶口持有人簽署本聲明書。  
I certify that I am the account holder of all the account(s) maintained with the Bank and to be opened with the Bank from time to time.
8. 本人承諾，如情況有所改變，以致影響本聲明書第一部分所述的個人的稅務居民身分，或引致本聲明書所載的資料不正確，本人會通知銀行，並會在情況發生改變後 30 日內，向銀行提交一份已適當更新的客戶聲明書。  
I undertake to advise the Bank of any change in circumstances which affects the tax residency status of the individual identified in Section 1 of this form or causes the information contained herein to become incorrect, and to provide the Bank with a suitably updated self-certification form within 30 days of such change in circumstances.
9. 此聲明書的英文本與中文譯本如有歧義，概以英文本為準。  
In the case of any inconsistency between the English version and the Chinese translation of this form, the English version shall prevail.

警告：根據《稅務條例》(第 112 章)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 (即港元 10,000) 罰款。

WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance (Cap.112) 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. HKD10,000).



客戶簽署 Customer's Signature: \_\_\_\_\_

日期 (日 / 月 / 年) Date (DD-MM-YYYY): \_\_\_\_\_

請註明任何一個於本銀行用以上簽署的戶口號碼 (以便簽名驗證) :

For signature verification purpose, please specify an account number with the Bank to which the above signature is applicable: \_\_\_\_\_

**銀行專用 FOR BANK USE ONLY** (To be completed by receiving branch / dept.)

- ☐ **Verification of Reason of No TIN provided in Section 3 (Only applicable to Reasons "A" and "C")** [To be completed by handling staff]  
If the reason for no TIN available provided by customer in Section 3 above is either A or C, the handling staff should verify the validity of the reason through the OECD website ([www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/)) and retain a copy of the checking result with this Self-Certification Form as supporting document for record.  
The reason provided is valid: ☐ Yes ☐ No\*  
**\*If the result is "No", handling staff must follow-up with customer for a TIN or a valid reason.**

- ☐ **Section 4 Reasonable Explanation - validity check (Only applicable to Reason 5)** [To be completed by ROC (RBD) / one level up (CBD) / BMLPO (PBD/VFD)]  
The Reason 5 provided by customer in Section 4 Reasonable Explanation above is valid: ☐ Yes ☐ No#  
**#If the assessment result of this Reasonable Explanation is "No", i.e. invalid, this Self-Certification Form is also invalid. Inform the handling staff to request customer to provide a new valid Self-Certification Form with updated information before customer on boarding.**

Reviewed & checked by authorized signer \_\_\_\_\_ (Full name) Staff signature & signature no. \_\_\_\_\_

Handling staff \_\_\_\_\_ (Full name) Staff signature & signature no. \_\_\_\_\_

Reviewed & checked by authorized signer \_\_\_\_\_ (Full name) Staff signature & signature no. \_\_\_\_\_