

FATCA及CRS自我聲明書【自然人/獨資企業】

Self-Certification Form for FATCA and CRS [individual/sole proprietor]

第一部分：稅籍聲明

Part 1: Taiwan Tax Resident

本人僅為臺灣之稅務居民 (※請以中文填寫第二部分)

Account holder is only a Taiwan tax resident.

本人不是或不僅是臺灣稅務居民 (※請以英文填寫第二部分及第三部分)

Account holder is not or not only a Taiwan tax resident. ※Please fill in **Part 2** and **Part 3** of this Self-Certification **in English**

若您為獨資企業負責人，請提供本次新開立之獨資企業統一編號：_____ (僅新開戶時需填寫)

(If the Account holder is a sole proprietor, please provide the Unified Business No of the sole proprietor for this **new** account opening procedure.)

第二部分：帳戶持有人或獨資企業負責人資料

Part 2: Information of Account Holder or Head of the sole proprietor

同開戶印鑑卡資料，以下免填(※限第一部分聲明僅為臺灣之稅務居民且為新開立個人帳戶者勾選※)

(※Check only for the account holder is a new client, and not a sole proprietor, and only a Taiwan tax resident.※)

※若為獨資企業負責人需於以下欄位填寫負責人資訊

(※Please fill in the information for the head of the sole proprietor in the following table.)

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

身分證字號 / 統一證號：

ID / Uniform ID Number

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/地區：

(Country /
Jurisdiction)

地址：

(Address)

出生日期 Date of Birth

_____年(YYYY) _____月(MM) _____日(DD)

出生地 Place of Birth

國家/地區：

(Country / Jurisdiction)

城市：

(City)

第三部分：稅籍資料

Part 3: Tax Residence(s)

本人不是或不僅是臺灣稅務居民，於下方註明本人之**所有稅籍** (若有臺灣之稅籍亦應填寫)。

I am not or not only a Taiwan resident. Below indicates all my country(ies) of tax residence. (Please fill in Taiwan's residence if you have such information)

如無法提供稅務識別碼者，請選填原因 A、B 或 C (若有美國稅籍，稅務識別碼為必填，並應提供 Form W-9 以茲證明)

If TIN is unavailable, please provide the appropriate reason A, B, or C. (If the account holder is a U.S tax resident, please provide Form W-9 and fill in SSN below)

原因 A：帳戶持有人為稅務居民之國家/地區未核發稅務識別碼。

Reason A: The country/jurisdiction where the account holder is a tax resident does not issue TINs to its residents.

原因 B：帳戶持有人無法取得稅務識別碼。(若提供此原因，請說明無法取得稅務識別碼之理由)

Reason B: The account holder is otherwise unable to obtain a TIN. (Explain why the account holder is unable to obtain a TIN if this reason has been selected.)

原因 C：帳戶持有人無須提供稅務識別碼。(僅限帳戶持有人為稅務居民之國家/地區國內法未要求蒐集稅務識別碼)

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

| 稅籍國家 Country of tax residence | 稅務識別碼 Tax Identification Number | 無法提供稅務識別碼者，請勾填原因 A、B(含原因)或 C If no TIN available, please enter Reason A,B (with explanation) or C |
|----------------------------------|------------------------------------|--|
| | | <input type="checkbox"/> A <input type="checkbox"/> B 原因 Reason : <input type="checkbox"/> C |
| | | <input type="checkbox"/> A <input type="checkbox"/> B 原因 Reason : <input type="checkbox"/> C |
| | | <input type="checkbox"/> A <input type="checkbox"/> B 原因 Reason : <input type="checkbox"/> C |

聲明及簽署 Declarations and Signature

立聲明書人業已知悉臺灣土地銀行股份有限公司個人資料保護法告知事項，了解臺灣土地銀行股份有限公司(以下簡稱貴行)為遵循美國海外帳戶稅收遵循法案之必要，必須蒐集、處理及利用立聲明書人個人資料，包含立聲明書人之姓名、國籍、護照號碼、出生年月日、通訊方式、美國納稅人識別碼(一般即為雇主身分識別碼)等。有關對立聲明書人個人資料利用之期間、地區、對象及方式；立聲明書人依個人資料保護法第三條規定得行使之權利及方式；如不提供對立聲明書人權益之影響；以及間接蒐集個人資料之來源等法定告知事項，立聲明書人亦已受充分告知並同意 貴行蒐集、處理及利用立聲明書人的個人資料。

I hereby have agreed the statement of use of Land Bank of Taiwan Personal Information, and acknowledge that for complying with FATCA, it is necessary for Land Bank of Taiwan (the Bank) 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. Employer Identification Number), etc. I have been fully informed of: the time period, territory, recipients, and methods of which the personal information is used; the right under Article 3 of the Personal Data Protection Act and the methods for exercising such rights; the rights and interests that will be affected if I elect not to provide such personal data. I agree that the bank may collect, process, and use personal information.

立聲明書人了解並同意 貴行為證實上開聲明內容，得於必要時向立聲明書人索取相關證明文件，以及得代理立聲明書人向美國稅法的扣繳義務人出示 FATCA 暨 CRS 自我聲明書/ W-8 系列文件 / W-9 及/或交付其複本，以協助立聲明書人聲明是否為美國稅務居住者。立聲明書人並已詳細閱讀【附錄一】填表說明，了解並同意其規定與要求。

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 Bank can request me for related certification materials and can act on my behalf to provide this Self-Certification Form / Form W-8 / Form W-9 and provide a copy of those certification materials to a U.S. withholding agent. I have thoroughly read, understood, and agreed to the rules and requirements of the 【Appendix I】.

立聲明書人知悉，本自我聲明書所含資訊、相關帳戶持有人及任何應申報帳戶資訊等，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。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.

立聲明書人證明，與本自我聲明書相關之所有帳戶，立聲明書人為帳戶持有人(或業經帳戶持有人授權簽署本自我聲明書)。

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.

立聲明書人聲明，於本自我證明所為之陳述均為正確且完整，如有虛偽不實，願自負相關法律責任。

I declare that all statements made in this declaration are, to the best of my knowledge and belief, true, correct and complete and shall be solely responsible for any legal liability incurred as a result of false or misleading statements.

立聲明書人承諾，如狀態變動致影響本自我聲明書所述之個人稅務居住者身分，或所載資料不正確或不完整，將通知 貴行，並在狀態變動後 30 日內提供 貴行一份經適當更新之 FATCA 暨 CRS 自我聲明書/ W-8 系列文件 / W-9。立聲明書人了解並同意 貴行有權合理認定上開聲明內容之真偽或變更情形而對 立聲明書人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。如立聲明書人未履行上開義務，願同意賠償 貴行因未遵守相關稅賦法令(包括但不限於台灣稅賦規定)而遭受/支付之任何支出、損失、罰款或其他類似款項。

I undertake to advise the Bank of any change in circumstances which affects the tax residency status of the individual identified of this form or causes the information contained herein to become incorrect or incomplete, and to provide the Bank with a suitably updated self-certification form / Form W-8 / Form W-9 within 30 days of such change in circumstances. I acknowledge and agree that the Bank 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 / suspending the account service. I agree to be fully liable for any damage, loss, penalty incurred by the Bank while in violation of relevant tax regulations (including but not limited to Taiwan (ROC) tax regulations).

此致 臺灣土地銀行股份有限公司

To: Land Bank of Taiwan

立同意書人簽名(章) Signature: _____ (請親簽或蓋原留印鑑)

簽署日期(西元) Date: _____

【附錄一】填表說明【Appendix I】Instruction

1. 臺灣土地銀行股份有限公司(以下簡稱「本行」)依「美國海外帳戶稅收遵循法案」(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 相關規範。本行另依我國「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), Land Bank of Taiwan (Land Bank) has taken relevant actions to comply with FATCA since July 1, 2014. Also, from January 1, 2019, Land Bank 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).
2. 為遵循 FATCA 及 CRS·本行需請帳戶持有人填寫「FATCA 暨 CRS 自我聲明書」(下稱本表)·以辨識帳戶持有人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。若帳戶持有人屬美國稅務居民·本行將依美國國稅局之要求·將帳戶持有人相關資訊轉交予美國國稅局。若帳戶持有人屬其他應申報國家稅務居民·本行將依我國主管機關之要求·將帳戶持有人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帳戶持有人所屬稅務居民國之稅務機關。
To comply with FATCA and CRS, please fill 「Self-Certification Form for FATCA and CRS」(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, Land Bank 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 Bank 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.
3. 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·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。
For joint or multiple account holders, please use a separate form for each individual person; a legal guardian should complete the form on behalf of an account holder who is a minor.
4. 土地銀行作為一家金融機構·依法不得提供稅務或法律意見。若帳戶持有人對此聲明書之內容或所屬稅籍定義具有疑問·請瀏覽 OECD 網站 www.oecd.org/tax/automatic-exchange/·諮詢相關稅務顧問或參考當地稅務機關發布之相關資訊。
If you have any questions about the determination of your tax residency, please refer to the OECD website: www.oecd.org/tax/automatic-exchange/ or consult with your consultant for advice.
5. 相關名詞解釋請詳附錄二。
Please refer to the Appendix II for definitions.

【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、代名人、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。有關可接受的稅務識別碼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識別碼。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.

如帳戶持有人為中華民國稅務居住者·填列稅務識別碼如下：

1. 具身分證字號者為身分證字號(10碼·由內政部戶政司編配)。
2. 具統一證號者為統一證號(10碼·由內政部移民署編配)。
3. 個人無身分證字號或統一證號者·以現行稅籍編號(大陸地區人民為9+西元出生年後2碼及出生月日4碼;其餘情形為西元出生年月日8碼+護照顯示英文姓名前2字母2碼)方式編配。

If the Account Holder is a tax resident of the ROC, his or her Tax Identification Number (TIN) is as follows:

1. National ID Card Number (a 10-digit code issued by the Department of Household Registration, Ministry of the Interior)
2. Uniform ID Number (a 10-digit code issued by the National Immigration Agency, Ministry of the Interior)
3. The current Taxpayer Code Number for those who have neither National ID Card Number, nor Uniform ID Number is assigned as follows: Mainland China citizens are coded as 9+yy+mm+dd; for other foreigners, yyyy+mm+dd + the first two letters of his or her English name in order printed on his or her passport.