

FATCA 及 CRS 自我聲明書【非自然人】

Self-Certification Form for FATCA and CRS 【Entity】

第一部分：FATCA 及 CRS 實體類型 Identification of FATCA and CRS Status**FATCA 實體類型 FATCA Status**

請視公司狀態勾選適用之 FATCA 身分代碼 (僅得勾選 1 項身分代碼)：

Please base on the Company status to select an applicable option. (Please select the one most suitable option)

1. **FATCA 身分代碼 1100(美籍法人)：本公司非為金融機構但為美國稅務居住者，且願意提供 Form W-9 以茲證明 FATCA 身分(即符合下述之定義)**
The Company is not the financial institution but a tax resident of U.S., and willing to provide Form W-9 to verification. (Apply to the following definitions)
 - 本公司為在美國設立登記之公司機構；或 The Company is registered company in the U.S.; or
 - 本公司為美國公司在台之分支機構；或 The Company is the branch of the U.S. company in Taiwan.; or
 - 本公司之母公司(屬有限公司且法人股東為唯一股東者)曾經填寫過 Form 8832 並交付予美國國稅局 (IRS)(此即為美國稅法上認定之非企業實體(Disregarded Entity)。The affiliate of the company (is a limited company and the corporate shareholder is the only shareholder of the company) has filled Form 8832 and provided to Internal Revenue Service (IRS). (Is regarded by the U.S. taxation as the Disregarded Entity)
2. **非金融集團之上市(櫃)、興櫃公司或其關係企業 Publicly Traded NFFE or Affiliate.**
 - FATCA 身分代碼 1006(公開上市櫃機構)：本公司為公開上市櫃機構 The stock of the Company is regularly traded on an established securities market.**
 - FATCA 身分代碼 1007(公開上市櫃機構之相關企業)：本公司為公開上市櫃機構之關係企業 The Company is affiliated with whose stock is regularly traded on an established securities market.**
3. **FATCA 身分代碼 1009(積極的非美籍非金融機構法人) Active NFFE**
 - 本公司係屬非美籍非金融機構法人；The Company is an active non-financial foreign entity;
 - 本公司前一年度的毛利，少於 50%為來自於非實質營運所產生，如租金、利息、股利、權利金等，並以(年度非實質營運所產生之毛利/年度總毛利)為計算衡量之方式；且 Less than 50 percent of its gross income during the preceding calendar year is passive income (i.e., rent, royalty, interest, dividend); and
 - 本公司前一年度的資產少於 50%為可產生租金、利息、股利、權利金等被動資產，如公司持有的股票、債券、存款等可產生非實質營運所得之資產，並以(季平均之被動資產總值/季平均之資產總值)為計算衡量之方式。Less than 50 percent of the weighted average percentage of assets (tested quarterly) held are assets that produce or are held for the production of passive income.
4. **消極的非美籍非金融機構法人 Passive NFFE**
 - 本公司係屬非美籍非金融機構法人；本公司之有價證券/股權憑證未在公開市場上有常態性之交易，且本公司不為實質營運(本公司前一年度之毛利，有 50%以上來自非實質營運所產生)之非美籍非金融機構非美國法人(Active NFFE)。The Company Is a Passive Non-financial Foreign Entity; the stock of the Company does not trade on an established securities market and not apply to the definition of Active NFFE above.(The gross income during the preceding calendar year has over 50% from the passive income.)

請勾選適用欄位 Please select the applicable field

- FATCA 身分代碼 0901(消極的非美籍非金融機構法人-無美籍自然人股東)：本公司無任何超過 25% 持股之美籍自然人股東 Has no substantial U.S. owners (who own more than 25% of the**

shares)

FATCA 身分代碼 0900(消極的非美籍非金融機構法人-有美籍自然人股東)：本公司具美籍自然人股東且已於下表提供消極的非美籍非金融機構法人及所有超過 25% 持股之美籍自然人股東資訊，且其中若為美國自然人之股東，本公司已通知該股東並依個人資料保護法之規定對其發送個人資料保護法告知事項，知悉對其資料進行蒐集、處理與利用。 Has one or more substantial U.S. owner(s) who own(s) more than 25% of the shares and had provided information regarding the U.S. owner(s) in the following table; if the U.S. owner(s) of the entity is an individual, the Company promises to provide the 「 Contents of Land Bank's Obligation to Inform as Described in Paragraph 1 of Article IX of the Personal Information Protection Act 」 for FATCA compliance to the U.S. owner(s) to read, understand and check the box on the said form, giving consent to the Bank to collect, process, and use such personal information.

名稱 Name	地址 Address	稅務識別碼 TIN

5. FATCA 身分代碼 1005(非營利組織)Non-Profit Organization

- 僅以宗教、慈善、科學、藝術、文化或教育之目的，在其居住國設立及維護；且 The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- 在其居住國免繳所得稅；且 The entity is exempt from income tax in its country of residence;
- 無任何股東或成員對其收入或資產享有所有權或受益權；且 The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- 除從事慈善活動、支付勞務報酬或購買合理市價之財產外，該組織之居住國法律或其設立文件均不允許該組織的任何收入或資產分配予個人或非公益法人；或為個人或非公益法人之利益而使用其收入或資產；並且 Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity 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 entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
- 該組織之居住國法律或其設立文件規定，在該組織清算或解散時，其全部資產須分配給居住國政府、居住國政府的延伸部分、居住國政府所控制之法人、或其它符合本項條件之非營利組織、或歸還給該組織居住國之政府或該政府的任何分支機關。 The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part or escheats to the government of the entity's country of residence or any political subdivision thereof.

6. 台灣中央銀行或各級政府及其不從事對外營業行為之附屬單位(即符合下述定義) The Company is a

governmental entity of Taiwan, or Central Bank of Issue, such as Central Bank of Taiwan, government office in all levels, state-owned enterprise. (Apply to the following definitions)

- 為款項之最終受益人；且 The ultimate beneficiary of the account; and
- 無從事屬於保險公司、保管機構或存款機構的商業金融行為。Commercial and financial entities classified as insurance companies, custodial institutions, or depository institutions are excluded

請勾選適用欄位 Please select the applicable field

- FATCA 身分代碼 0101(非美籍政府)**：政府機構及各級單位 Foreign Government (Controlled Entity or Integral Part).
- FATCA 身分代碼 0103(非美籍中央銀行)**：中央銀行及附屬單位 Foreign Central Bank of Issue.
- FATCA 身分代碼 0104(退休基金)**：退休基金，如舊制勞工退休基金、新制勞工退休基金或農民退休基金等 Retirement Funds.
- FATCA 身分代碼 0105(0101-0104 組織百分百所持有之實體)**：其他由政府機構或中央銀行百分百持有之投資實體 Entities Wholly Owned by Exempt Benefit Beneficial Owners.

7. **其他(Others)**：FATCA 身分代碼 _____

(請參照「【表單 5】非自然人客戶 FATCA 及 CRS 身分別與 FATCA 徵提文件及 CRS 實質受益人資訊對照表」後填列 Please refer to FATCA and CRS Status code List)

本公司非屬上開六種法人型態(包含非屬美國企業)，如**金融同業**、國際組織、退休基金、主權基金等專業機構法人、直接申報非金融外國(即非美國)法人(Direct reporting NFFE)，請填寫 W-8BEN-E / W-8IMY / W-8EXP 等 IRS 美國國稅局之表單，以茲證明 FATCA 身分。Not an entity mentioned above (e.g. **Financial Institution**, Government Institution, International Organization, Retirement Fund, and etc.), please complete IRS Form W-8BEN-E/W-8IMY/W-8EXP.

CRS 實體類型 CRS Status

請視公司狀態勾選適用之 CRS 身分代碼 (僅得勾選 1 項身分代碼)

Please base on the Company status to select an applicable option. (Please select the most suitable option)

- CRS 身分代碼 A020(金融機構) (以下請擇一勾選) Financial Institution (Please select the most suitable option)**

 - 投資實體 (若為非屬應申報國及參與國之被專業管理投資實體，請跳至 3.消極非金融機構實體勾選身分代碼 A010) Investment Entity (If an Investment Entity that is managed by another Financial Institution and located outside a Reportable Jurisdiction or a Participating Jurisdiction, please skip to 3. Passive Non-Financial Entity and select CRS Status Code A010)
 - 存款機構、保管機構或特定保險公司 Depository Institution, Custodial Institution, or Specified Insurance Company
- 積極非金融機構實體 Active Non-Financial Entity (“Active NFE”)**

 - CRS 身分代碼 A030(各級政府、中央銀行或國際組織)**：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 NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing.
 - CRS 身分代碼 A040(上市(櫃)、興櫃公司或其關係企業)**：所發行之股票於經認可證券市場經常性交易者或其關係實體。The outstanding stock of the NFE or its related entity is regularly traded on an established securities market (Please select one and provide the related

information):

(以下請擇一勾選並提供相關資訊) (Please select one and provide the related information)

(1) 立聲明書人所發行之股票經常在以下市場交易 The stock of the contracting party is regularly traded on

台灣證券交易所 Taiwan Stock Exchange Corporation(TWSE) 證券櫃檯買賣中心 Taipei Exchange(TPEX)

其他 Other _____ (經認可證券交易市場 established securities market)。

(2) 立聲明書人為 _____ 之關係實體，該關係實體所發行之股票經常在以下市場交易

The contracting party is a related entity of _____, the stock of which is regularly traded on

台灣證券交易所 Taiwan Stock Exchange Corporation(TWSE) 證券櫃檯買賣中心 Taipei Exchange(TPEX)

其他 Other _____ (經認可證券交易市場 established securities market)。

CRS 身分代碼 A050(積極非金融機構實體)：積極非金融機構之主要所營業務符合以下項目者

Active NFE which its substantial activities are qualified the following activities.

- 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 calendar year, including the dividends, interests, rental, premium, gain on financial assets trading, gain on monetary exchange or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.
- 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 is not yet operating a business and has no prior operating history but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE.
- 前五年非屬金融機構，且正進行清算或重整程序者。The NFE was not a Financial Institution in the past five years and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution.
- 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 NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.
- 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；且符合下列所有條件：The NFE 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; and meets all of the following requirements:
 - I. 於其所在國家或地區免納所得稅者；It is exempted from income tax in its country/jurisdiction of residence;

- II. 股東或成員對其所得或資產不得主張所有權或受益權；It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- III. 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市價之價金外，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；及 The applicable laws of the NFE's 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 property which the NFE has purchased; and
- IV. 依其所在國家或地區適用之法律或其設立文件規定，清算或解散時應將贖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 applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

3. 消極非金融機構實體 (若勾選此項，請填寫第二部分：實質受益人) Passive Non-Financial Entity (if this option is selected, please complete the Part III. Controlling person)

- CRS 身分代碼 A060(消極非金融機構實體)**：指上述 2. 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 pertained in 2.
- CRS 身分代碼 A010(非屬應申報國及參與國之被專業管理投資實體)**：非屬應申報國及參與國之被專業管理投資實體 The investment entity that is managed by another Financial Institution and located outside a reportable jurisdiction or a participating jurisdiction.

第二部分：實質受益人 Controlling Person

帳戶持有人如屬以下身分別：If the account holder has the following CRS Status:

- CRS 身分代碼 A060(消極非金融機構實體)** The Non-financial entity that is not an active non-financial entity as pertained in 2.
- CRS 身分代碼 A010(非屬應申報國及參與國之被專業管理投資實體)** The investment entity that is managed by another Financial Institution and located outside a reportable jurisdiction or a participating jurisdiction.

請於下列欄位填寫所有該帳戶之實質受益人姓名，各實質受益人應分別填寫【附錄一：實質受益人資訊】Please indicate the name of all Controlling person(s) of the Account in the following table and the 【Appendix 1: Controlling person information】 should be completed for each Controlling person.

1.	2.	3.
4.	5.	6.
7.	8.	9.

第三部分：帳戶持有人稅籍資料 Account Holder Tax Residence

稅籍資料 Tax Residence														
<input type="checkbox"/> 帳戶持有人(實體)僅為台灣之稅務居民(免填下方稅籍表格)。The account holder only has a Taiwan tax residency.														
<input type="checkbox"/> 帳戶持有人(實體)不是或不僅是台灣之稅務居民，請於下方稅籍表格中註明帳戶持有人之 所有稅籍(包含台灣) ，但不限於註冊地、實質營運處所及主要辦事處所位之國家)。無法提供稅務識別碼(TIN)者，請選填原因 A、B 或 C。														
<p>The account holder does not have a Taiwan residency or has multi-tax residency, please indicate in the table below the Account Holder's jurisdiction of tax residence (including Taiwan, but not limited to the registered place, the place of effective management or country in which its principal office is located). If a TIN is unavailable please provide the appropriate reason A, B or C which is appropriate.</p> <p>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 us a tax resident does not issue TINs to its residents.</p> <p>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.)</p> <p>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.)</p>														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; padding: 5px;">稅籍國家 Country of tax residence</th> <th style="width: 15%; padding: 5px;">稅務識別碼 TIN</th> <th style="width: 70%; padding: 5px;">無法取得稅務識別碼之理由，請勾選原因 A、B(含原因)或 C If TIN is not available, please select Reason A, B (with explanation), or C</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"></td> <td></td> <td> <input type="checkbox"/> A <input type="checkbox"/> B 原因 Reason _____ <input type="checkbox"/> C </td> </tr> <tr> <td style="height: 40px;"></td> <td></td> <td> <input type="checkbox"/> A <input type="checkbox"/> B 原因 Reason _____ <input type="checkbox"/> C </td> </tr> <tr> <td style="height: 40px;"></td> <td></td> <td> <input type="checkbox"/> A <input type="checkbox"/> B 原因 Reason _____ <input type="checkbox"/> C </td> </tr> </tbody> </table>	稅籍國家 Country of tax residence	稅務識別碼 TIN	無法取得稅務識別碼之理由，請勾選原因 A、B(含原因)或 C If TIN is not available, please select 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		
稅籍國家 Country of tax residence	稅務識別碼 TIN	無法取得稅務識別碼之理由，請勾選原因 A、B(含原因)或 C If TIN is not available, please select Reason A, B (with explanation), or C												
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		<input type="checkbox"/> A <input type="checkbox"/> B 原因 Reason _____ <input type="checkbox"/> C												
<p>帳戶持有人(實體)基本資訊(*必填項目，若稅籍資料勾選「不是或不僅是台灣之稅務居民」或實體類型屬於「消極非金融機構實體(A060 或 A010)」且實質受益人「不是或不僅是台灣之稅務居民」者，請用英文填寫)</p> <p>Basic Information (*Required field, please fill in this Form in English if the Account Holder has any tax residency outside of Taiwan or the controlling person of the Account Holder has any tax residency outside of Taiwan.)</p>														
<p>* 實體或分支機構之法定名稱 * Legal name of entity or branch</p>														
<p>登記地：<input type="checkbox"/> 與開戶申請書相同，以下免填(限第三部分稅籍資料僅為台灣之稅務居民且為新開戶者勾選，惟若實體類型屬於「A060 或 A010」有應提供控制人之資訊，該控制人具有非臺灣之稅籍時，請勿勾選此項) <input type="checkbox"/> 與開戶申請書不同，請另列國家或地址如下</p> <p>Registered Address: <input type="checkbox"/> Same as the Application Form <input type="checkbox"/> Please fill in the address below if your Registered Address is different from the Application Form</p>														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; padding: 5px;">國家 Country</th> <th style="width: 15%; padding: 5px;">地址 Address</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"></td> <td></td> </tr> </tbody> </table>	國家 Country	地址 Address												
國家 Country	地址 Address													
<p>主要營業處所地址：<input type="checkbox"/> 與登記地相同，以下免填(限第三部分稅籍資料僅為台灣之稅務居民且為新開戶者勾選，惟若實體類型屬於「A060 或 A010」有應提供控制人之資訊，該控制人具有非臺灣之稅籍時，請勿勾選此項) <input type="checkbox"/> 與登記地不同，請另列國家或地址如下</p> <p>Current Residence address: <input type="checkbox"/> Same as the Registered Address <input type="checkbox"/> Please fill in the address below if your Current Residence address is different from the Registered Address.</p>														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; padding: 5px;">國家 Country</th> <th style="width: 15%; padding: 5px;">地址 Address</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"></td> <td></td> </tr> </tbody> </table>	國家 Country	地址 Address												
國家 Country	地址 Address													

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.

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【附錄二】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 II】 Instruction.

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「基本資訊及聲明事項」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(包過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 in the "Basic Information and Declaration" 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

Sincerely, Land Bank of Taiwan

公司/組織簽章：

Signature of Entity/ Organization

(請蓋原留印鑑或立約印鑑或經濟部大小章 Please use the Company seal as in the Signature Card, or the Authorized Signatory's Seal)

簽署日期(西元)Date : _____

【附錄一 Appendix I】實質受益人資訊 Controlling Person

公司/組織名稱 Name of the Entity or Organization :

(若帳戶持有人具有一個以上之實質受益人，請複製此表單填寫其他受益人之資料。)

If the Account Holders have more than one controlling person, please copy this a form and fill in other controlling person's information

第一部分：稅籍聲明 Part 1: Tax Resident			
<input type="checkbox"/> 實質受益人僅為台灣之稅務居民(※請以中文續填寫第二部分) Controlling person only has a Taiwan tax residency. (Please fill in Part 2 in Chinese)			
<input type="checkbox"/> 實質受益人不是或不僅為台灣之稅務居民(※請以英文續填寫第二部分及第三部分) Controlling person does not have a Taiwan residency or has multi-tax residency. (※Please fill in Part 2 and Part 3 in English)			
第二部分：實質受益人基本資料 Part 2: Controlling person information			
姓名(英文姓名請以護照/居留證姓名為準) Full Name (Please fill in the name in the passport/resident certificate)			
身分證字號/統一證號 ID/Uniform ID Numbers			
居住地址(戶籍地址)(請勿留存郵政信箱或代收郵件地址) 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 Country/Jurisdiction : _____ 城市 City : _____	
第三部分：稅籍資料 Part 3: Tax Residence(s)			
本人不是或不僅是台灣稅務居民，請於下方表格中註明實質受益人所持有之 所有稅籍(包含台灣) 。無法提供稅務識別碼(TIN)者，請選填原因 A、B 或 C。I am not or not only a Taiwan tax resident. Below indicates all my country(ies) of tax residence (includes Taiwan). If a TIN is unavailable, please provide the appropriate reason A, B or C which is appropriate:			
原因 A：實質受益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 us a tax resident does not issue TINs to its residents.			
原因 B：實質受益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：實質受益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 TIN	無法取得稅務識別碼之理由，請勾選原因 A、B(含原因)或 C If TIN is not available, please select 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	
第四部份：實質受益人類別 Part 4: Type of Controlling person			
1. 一般公司 Legal Person	<input type="checkbox"/> 直接或間接持有實體之股份、資本或權益超過 25%者 Directly or indirectly holds more than 25% of the Entity's shares, capital, or Equities.	<input type="checkbox"/> 透過其他方式對該實體行使控制權者 Other means.	<input type="checkbox"/> 該實體之高階管理人員 senior managing official
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
3. 其他合約 Others	<input type="checkbox"/> 類於委託人之個人 Settlor-Equivalent	<input type="checkbox"/> 類於受託人之個人 Trustee-Equivalent	<input type="checkbox"/> 類於監察人之個人 Protector-Equivalent
		<input type="checkbox"/> 受益人 Beneficiary	<input type="checkbox"/> 類於受益人之個人 Beneficiary-Equivalent
			<input type="checkbox"/> 其他 Other
			<input type="checkbox"/> 其他 Other-Equivalent

※實質受益人定義請參閱【附錄三】詳細說明。For the definition of 「Controlling Person」, Please refer to 【Appendix III】.

【附錄二 Appendix II】填表說明 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) on November 16, 2017.

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. 本聲明書將持續有效·倘狀態變動(例如帳戶持有人之稅務居住者身分變動)致所填資訊不正確或不完整·帳戶持有人應通知金融機構·並更新本聲明書。

This form will remain valid unless there is a change in circumstances relating to information, such as the Account Holder's tax residency status, that makes this form incorrect or incomplete. In that case, the Account Holder must notify the FI and provide an updated self-certification form.

4. 若帳戶持有人為獨資業主·請填寫FATCA暨CRS自我聲明書【自然人】;若為聯名帳戶持有人·請每位聯名帳戶持有人分別填寫一張聲明書。

Please fill in Self-Certification Form for FATCA and CRS 【individual】 if you are a sole proprietor; for joint or multiple account holders, please use a separate form for each individual person.

5. 若帳戶持有人之實體身分別為「消極非金融機構實體」或「非屬應申報國及參與國之被專業管理投資實體」請於附錄一提供對帳戶持有人具有控制力之自然人資訊(即「實質受益人」)。

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution, Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing Appendix I for each Controlling Person.

6. 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.

7. 相關名詞解釋請詳附錄三。

Please refer to the Appendix III for definitions.

【附錄三 Appendix III】名詞解釋 Definition

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者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. 主要營業處所 Place of effective management

「主要營業處所係指」：1. 作成重大管理決策之地點；及 2. 財務報表、會計帳簿紀錄、董事會議事錄或股東會議事錄之製作或儲存處所；及 3. 實際執行主要經營活動處所。Place of effective management is the place where decisions that are necessary for the conduct of the enterprise's business are in substance made, and its financial statements, accounting records, a board of directors or shareholders minutes are kept, and a company is actually managed and controlled.

3. 稅務識別碼(包括具有同等功能的識別碼) 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識別碼。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(「具有等同功能的識別碼」)。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.

如實體帳戶持有人為中華民國稅務居住者，填列統一編號(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 Entity Account Holder is the tax resident of the ROC, 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).

4. 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".

5. 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.

6. 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 any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others or manages a trust sideline or holds Financial Assets for the account of others which is beyond the main business. This is where 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 the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

7. 投資實體 Investment Entity

「投資實體」係指下列任一實體：The term "Investment Entity" means any Entity:

- (a) 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：(i) 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。(ii) 個別及集合投資組合管理。(iii) 代他人進行其他投資、行政管理或經理金融資產或金錢。That primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures

trading; ii) individual and collective portfolio management; or iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or

- (b) 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。That is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described above and an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets is equals or exceeds 50% of the Entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence.

8. 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 any Entity that is 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 Contract.

9. 非屬應申報國及參與國之被專業管理投資實體 Investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution

「非屬應申報國及參與國之被專業管理投資實體」係指該實體屬應申報國及參與國以外並由一金融機構所管理。The term "Investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution" means any Entity is located in a jurisdiction which is outside the Reportable Jurisdiction and Participating Jurisdiction and managed by a Financial Institution.

10. 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" is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

11. 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。A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

12. 具規模證券市場 Established Securities Market

「具規模證券市場」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.

13. 非金融集團成員的控股非金融機構實體 Holding NFEs that are members of a nonfinancial group

「非金融集團成員的控股非金融機構實體」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 "Holding NFEs that are members of a nonfinancial group" means substantially all of the activities of the NFE consist of holding (in whole or in part) 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 an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout 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.

14. 清算中或破產的非金融機構實體 NFEs that are liquidating or emerging from bankruptcy

「清算中或破產的非金融機構實體」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 are liquidating or emerging from bankruptcy" means the NFE was not a Financial Institution in the past five years and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution.

15. 非金融集團成員的財務中心 Treasury centers that are members of a nonfinancial group

「非金融集團成員的財務中心」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 "Treasury centers that are members of a nonfinancial group" means the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.

16. 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：The term "Non-profit NFEs" means the NFE meets all of the following requirements:

- (a) 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。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.

- (b) 於其所在國家或地區免納所得稅者。It is exempt from income tax in its jurisdiction of residence.
- (c) 股東或成員對其所得或資產不得主張所有權或受益權。It has no shareholders or members who have a proprietary or beneficial interest in its income or assets.
- (d) 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價金外，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。The applicable laws of the NFE's 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 property which the NFE has purchased.
- (e) 依其所在國家或地區適用之法律或其設立文件規定，清算或解散時應將贖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 applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

17. 消極非金融機構實體 Passive NFE

「消極非金融機構實體」係指非屬積極非金融機構實體者。The term "Passive NFE" means any NFE that is not an Active NFE.

18. 實質受益人 Controlling Person(s)

「實質受益人」係指對實體具控制權之自然人，並按下列各款依序判定：The term "Controlling Persons" are the natural person(s) who exercise control over an entity.

- (a) 直接或間接持有實體之股份、資本或權益超過百分之二十五者。Directly or indirectly owns or controls more than 25% of ownership interest of the corporation.
- (b) 透過其他方式對該實體行使控制權者。Who exercises control of the Entity through other means.
- (c) 該實體之高階管理人員。Who holds the position of senior managing official exercises ultimate control over the management of the entity.

於信託或其他法律安排，所稱實質受益人指委託人、受託人、信託監察人、受益人、其他對該信託行使最終有效控制權之自然人，或具相當或類似地位之人。In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s), the beneficiary(ies) or any other natural person(s) exercising ultimate effective control over the trust or equivalent or similar positions.

19. 應申報帳戶 Reportable Account

「應申報帳戶」係指由應申報國居住者或具控制權之人為應申報國居住者之消極非金融機構實體持有或共同持有。The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.