

## INSTRUCTIONS

### FATCA ,CRS and AML/CFT Entity Self-Certification Form

## 實體自我證明書（FATCA ,CRS 及 AML/CFT）填寫指引

### Please read these instructions before completing the form. 填寫自我證明書前，請先參閱下列指引

Banco Delta Asia S.A ( “BDA” ) is required to obtain and record certain information about account holder or other related parties under the Anti-Money Laundering/ Combating the Financing of Terrorism ( “AML/CFT” ) statutory and regulatory obligations. Rather, BDA is also required to collect and report certain information about an account holder’ s tax residence under the requirement of Foreign Account Tax Compliance Act ( “FATCA” ) of the United States and Common Reporting Standard ( “CRS” ) of Organization of Economic Cooperation and Development ( “OECD” ) and tax laws of Macao for the purpose of fighting against tax evasion . Each jurisdiction has its own rules for defining tax residence. In general, you are required to determine your tax residence (this will usually be the place where you are liable to pay income taxes). Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction 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 in Part 2 and you may also need to fill in an IRS W-9 Form. For more information on tax residence, please consult your tax adviser or the information at the following link for FATCA and CRS at <https://www.irs.gov> and <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/> respectively. 根據反洗黑錢及反恐融資(“AML/CFT”)法定及監管要求，澳門滙業銀行股份有限公司(“滙業銀行”)須取得帳戶持有人及有關人士之身份及相關資料作記錄保存。另外，根據美國《海外帳戶稅務遵從法》「FATCA」及經濟合作與發展組織 OECD「經合組織」《共同申報準則》(Common Reporting Standard/CRS)的法規規定，以及根據澳門本地的稅務法例規定，滙業銀行需要收集帳戶持有人的稅務居住地資料及申報該等資料。每個司法管轄區均有其本身的規則來界定稅務居住地的定義。但一般來說，您的稅務居住地通常都是以您有繳稅責任的地方來決定。若干特別情況可能會導致公司成為其他國家或地區的居民，或同時成為超過一個國家或地區的居民(多重居住地)。如果您是美國公民或是美國法律下的美國稅務居民，您需要在本表格第二部分表明，及後填寫美國稅局提供的 W-9 表格。有關稅務居住地的詳情，請向您的稅務顧問諮詢，或分別瀏覽下列有關 FATCA 及 CRS 網頁的資料：<https://www.irs.gov> 及 <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

Pursuant to AML/CFT laws and regulations in Macao, the Monetary Authority of Macao ( “AMCM” ) and other supervisory authorities can ask BDA for exchange of information which obtained from the customer due diligence upon request. Also, in certain circumstances, where it is committed to FATCA and CRS legislation, BDA is legally obliged to report the information in this form and other financial account information to the US Internal Revenue Service ( “IRS” ) or the Financial Services Bureau of the Government of the Macao Special Administrative Region ( “DSF” ), in which DSF may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to relevant intergovernmental agreements. 根據所制定 AML/CFT 法律及法規之要求，澳門金融管理局(“AMCM”)及其他監管當局可按需要要求本行交換從盡職審查中所取得的資料。另外，滙業銀行亦在符合 FATCA 及 CRS 的法律規定情況下，根據法律上的責任把此自我證明書內的資料及與您的財務帳戶資料轉交於美國稅局(“IRS”)及澳門特別行政區的稅務局(“財政局”)。財政局會將有關資料傳送至其他作為自動交換伙伴地區的稅務機關，這可能是您作為稅務居民所屬的相關稅務管轄區的稅務機關。

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder’ s tax status or other mandatory field information that makes this form incorrect or incomplete. In that case you must notify us within 3 business days and provide an updated self-certification form within 30 business days. 此自我證明書將一直有效，直至出現與帳戶持有人的稅務狀況或此自我證明書內必須填寫的其他欄目資料變動為止。若出現任何可導致自我證明書所提供的資料失實或不完整的情況變動，您必須於三個工作天內通知我們，並於三十天內提交最新的自我證明書。

This form is intended to request information consistent with local law requirements. 此自我證明書僅作要求提供一些符合本地法律要求的資料。

“WARNING: A person will commit an offence, if this 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.”

警告：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。”

### Attention

#### 注意

- Please complete this form where you need to self-certify and you are notifying us a change of circumstances on behalf of an entity account holder. This form should only be completed where the account holder is a legal entity other than a natural person, that is, organizations such as corporations, partnerships, trusts and other entities. 作出自我證明或作出變更資料的通知，請填妥此自我證明書。此表格只提供給不是自然人的法律實體的帳戶持有人填寫，即法人及組織，例如公司、合伙、信託及其他形式之機構實體。

-For joint or multiple account holders, use a separate form for each entity. 就聯名帳戶而言，請分開為每一實體進行填寫。

-Where your Entity/Organization has certified here as being: 若您的實體/組織已證明其屬:

1. a Passive NFFE/NFE, or 非實質營運的非金融海外實體或被動非財務實體

2. an Investment Entity in a Non-Participating Jurisdiction 或位處於不參與管轄區內的投資公司

and you are the Controlling Person detailed in the mandate (i.e. Directors or Beneficial Owners whose percentage of ownership is 25% or greater), please complete “FATCA, CRS and AML/CFT Individual/Controlling Person self-certification form”. 而你被視為該實體委任的控權人士(例如董事或擁有多於或等於 25%的擁有權的實益擁有人)，請填寫“個人/控權人士自我證明書 (FATCA,CRS 及 AML/CFT)”。

-If you are an individual account holder, sole trader or sole proprietor holding an account with us, do not use this form. Instead, you will need an “FATCA and CRS Individual/Controlling Person self-certification form.” 若您是個人帳戶持有人，或是作為個人企業主在本行持有帳戶，請不要使用此證明書。您應填寫“個人/控權人士自我證明書 (FATCA,CRS 及 AML/CFT)”。

### Selecting your Entity Classification

#### 選擇您的實體類別

You are required to identify the entity type applicable to your Entity/Organization. The following questions are designed to assist you with this

process. All Sections must be completed as follows: 請識別屬於您公司的類型。以下的題目將會協助你完成此證明書，請根據以下完成您的相關部份:

Non-Financial Entities - Complete all Parts except Part 4 Section B. 非金融機構者，除第四部份 B 節外，請完成其他所有部分。

Financial Institutions - Complete all Parts except Part 4 Section A. 金融機構者，除第四部份 A 節外，請完成其他所有部分。

#### **Part 1 - Identification of Entity Account Holder (Mandatory)**

##### **第一部分 - 實體帳戶持有人身份識別資料(必須填寫)**

Please provide information of your entity in the required fields. 請根據相關欄位要求提供公司實體之正確資料

#### **Part 2 - FATCA and CRS Declaration (Mandatory)**

##### **第二部分 - 美國海外帳戶稅收合規法及共同申報準則聲明 (必須填寫)**

Must complete both Section A and B. 必須同時完成 A 及 B 部分。

##### **Section A**

- If your Entity/Organization is resident in the U.S. for tax purposes or a Specified U.S. Person, please tick "Yes" and complete IRS W-9 Form.

若您的實體/或組織是美國稅務居民或者是美國特定人士，請選取“是”及後填寫美國稅局要求之 W-9 表格。

- If you are not, please tick "No" and proceed to Section B. 若您不是上述所指人士，請選取“否”，然後繼續 B 部分。

##### **Section B**

- If you are Macau tax resident and not the tax resident in any country other than the U.S. and Macau, please tick "Yes" and proceed to Part 4.

若您是澳門稅務居民而且不屬於美國及澳門以外之其他國家稅務居民，請選取“是”然後跳至第四部分。

- If you are not, please tick "No" and proceed to Part 3. 若您不是屬於上述所指之人士，請選取“否”然後繼續第三部分。

#### **Part 3 - Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number ("TIN")**

##### **第三部分 - 稅務居住國/管轄區及相關的稅務識別號碼**

Please list all countries/jurisdictions in which you are tax resident, and provide the corresponding Tax Identification Number (TIN), or functional equivalent for each country/jurisdiction. 請列出您所有稅務居住國/管轄區及就每一國家/管轄區提供相應之稅務識別號碼/或具同等功能之號碼。

If a TIN is unavailable please provide the appropriate reason (A,B or C) and explain the reason if you provided for reason B. 若無法提供稅務識別號碼，請選擇適當之原因(A,B 或 C)。若你選擇原因 B，請詳述原因以作解釋。(若不在 A，B，C 原因內不可開立帳戶)

#### **Part 4 - Entity type (Mandatory)**

##### **第四部分 - 實體類型 (必須填寫)**

If your Entity/Organization is not a Financial Institution, please complete Section A. Instead, if your Entity/Organization is a Financial Institution, please complete Section B. Please note that you have to complete the classifications for both FATCA and CRS in Section A and Section B. 若您的實體/或組織不是金融機構，請填寫 A 部分。但若果的實體/或組織是金融機構，請填寫 A 部分。請注意 FATCA 及 CRS 的分類是不同的，閣下是必須完成 A 部分及 B 部分。

##### **Section A**

- If your Entity/Organization is an Active Non-Financial Foreign Entity/Non-Financial Entity under FATCA and CRS, please tick the corresponding field in A1 and A2, then proceed to Part 5. 若您的實體/或組織是 FATCA 及 CRS 所指下的有實質業務活動的非金融實體/或非財務實體，請在 A1 及 A2 中別選相對應之欄位，然後跳至第五部分。

- If your Entity/Organization is a Passive Non-Financial Foreign Entity/Non-Financial Entity under FATCA and CRS, please tick the corresponding field in A1 and A2, then proceed to Part 5. You must also complete the "FATCA, CRS and AML/CFT Individual/Controlling Person Self-Certification Form" with respect to each Controlling Person. 若您的實體/或組織是 FATCA 及 CRS 所指的非實質營運的非金融實體/或非實質營運的非金融海外實體，請在 A1 及 A2 中別選相對應之欄位，然後跳至第五部分。你同樣需要為每一控權人士填寫“個人/控權人士自我證明書 (FATCA, CRS 及 AML/CFT)"。

- If your Entity/Organization is an Excepted Non-Financial Foreign Entity under FATCA, please tick the corresponding field in A1 and proceed to Part 5. 若您的實體/或組織是 FATCA 所指的除外非金融海外實體，請在 A1 中別選相對應之欄位，然後跳至第五部分。

##### **Section B**

- If your Entity/Organization is a Financial Institution under FATCA, please indicate by selecting the appropriate option (i-iii) in B1. 若您的實體/或組織是 FATCA 所指下的金融機構，請在 B1 (i-iii)中選取正確的選項。

- If your Entity/Organization is a Financial Institution under FATCA but does not have a GIIN, please indicate this by selecting the appropriate option (a-e) in B1. 若您的實體/或組織是 FATCA 所指的金融機構但沒有全球中介機構識別號碼，請在 B1 (a-e)中選取正確的選項。

- If your Entity/Organization is an Investment Entity in a Non-Participating Jurisdiction under CRS, please tick the corresponding field in B2(i), you must also complete the "FATCA, CRS and AML/CFT Individual/Controlling Person Self-Certification Form." with respect to each Controlling Person. 若您的實體/或組織是 CRS 所指的一間在非參與司法管轄區設立的投資實體，請別選 B2(i)之欄位。你同樣需要為每一控權人士填寫“個人/控權人士自我證明書(FATCA, CRS 及 AML/CFT)"。

- If your Entity/Organization is a Financial Institution under CRS, please tick the corresponding field in B2 (ii). 若您的實體/或組織是 CRS 所指下的一間金融機構，請別選 B2 (ii)之欄位。

#### **Part 5 - Declaration and Signature (Mandatory)**

##### **第五部分 - 聲明及簽署 (必須填寫)**

You must duly sign the Self-Certification declaration and certify that the information is correct and accurate. 閣下必須正式簽署本自我證明聲明及證明所提供之資料正確無誤。

You should indicate the capacity in which you have signed in Part 5. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney. 閣下需註明你在第五部分簽署的權限身份，-例如你是帳戶持有人指定的帳戶管理人或者是帳戶代理人，又或您是根據授權書上的授予簽署效力的獲授權簽署人。

#### **Disclaimer 免責聲明**

BDA is unable to offer tax advice. For tax-related questions please contact your professional tax adviser or refer to the official website of OECD and U.S. Internal Revenue Service. 請你理解滙業銀行不能為您提供任何稅務建議。如與稅務有關的問題請與您的專業稅務顧問聯繫或瀏覽 OECD 或 U.S. Internal Revenue Service 官方網站。