

## 【附件】填表說明 【Appendix】 Instruction

根據美國外國帳戶稅務遵從法(「FATCA」)及中華民國「金融機構執行共同申報及盡職調查作業辦法」之規定，日商瑞穗銀行股份有限公司(以下簡稱本行)應收集及申報有關帳戶持有人稅籍與特定相關資料。若帳戶持有人具有非中華民國之稅籍，本行在法律上有責任把此聲明書內的資料及有關金融帳戶之其他金融資訊，申報予美國國稅局或臺灣稅務機關，除具有美國稅籍外，中華民國稅務機關會將該資訊交換予與本國簽訂跨國協定之其他稅籍國家。

Regulations based on the Foreign Account Tax Compliance Act (“FATCA”) and Taiwan Common Reporting and Due Diligence rules to collect and report an Account Holder’s tax residence and certain information. If the Account Holder is located outside Taiwan R.O.C the Bank may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the IRS or Taiwan R.O.C. tax authority. Except the U.S tax resident, Taiwan R.O.C. tax authority may exchange this information with tax authorities of jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

相關名詞解釋請詳下方名詞解釋。Please refer to below for “Definitions”.

除依據FATCA之規定或立書人之稅籍出現變動外，此聲明書屬永久有效。

Except the rule of FATCA or a change in circumstances relating to information of the Account Holder’s tax status, this form will remain valid.

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「具控制權之人」)。

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.

本公司作為一家金融機構，依法不得提供稅務或法律意見。As a financial institution, we are not allowed to give tax advice.

若您對此聲明書之內容或所屬稅籍定義具有疑問，請聯絡您的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, please contact your tax advisor or refer to related information published by domestic tax authority.

## 名詞解釋 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、被指定人、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. 稅籍編號(包括具有同等功能的辨識編號) TIN (including “functional equivalent”)

「稅籍編號」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。稅籍編號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。有關可接受的稅務編號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編號。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.

### 3. 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 “Depository Institution”, a “Custodial Institution”, an “Investment Entity”, or a “Specified Insurance Company”.

### 4. 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.

### 5. 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.

### 6. 投資實體 Investment Entity

「投資實體」係指下列任一實體：

(a) 主要業務係為客戶或代客戶從事下列任一目之活動或操作，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。

(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。

The term “Investment Entity” means any Entity:

(a) 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) 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.

### 7. 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.

**8. 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.

**9. 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.

**10. 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.

**11. 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.

**12. 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 non-financial 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.

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

「清算中或重整中的非金融機構實體」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 reorganization” 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

**14. 非金融集團成員的財務中心 Treasury centers that are members of a non-financial 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 non-financial 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

**15. 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：

(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。

- (b) 於其所在國家或地區免納所得稅者。
- (c) 股東或成員對其所得或資產不得主張所有權或受益權。
- (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。
- (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 term “Non-profit NFEs “ means the NFE meets all of the following requirements:

- (a) 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) it is exempt from income tax in its jurisdiction of residence;
- (c) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (d) 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
- (e) 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.

#### 16. 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.

#### 17. 具控制權之人 **Controlling Person(s)**

「具控制權之人」係指對實體具控制權之自然人，並按下列各款依序判定：

- (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。
- (b) 透過其他方式對該實體行使控制權者。
- (c) 該實體之高階管理人員。

於信託或其他法律安排，所稱具控制權之人指委託人、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。

The term “Controlling Persons” are the natural person(s) who exercise control over an entity.

- (a) directly or indirectly owns or controls more than 25% of ownership interest of the corporation
- (b) who exercises control of the Entity through other means.
- (c) who holds the position of senior managing official exercises ultimate control over the management of the entity.

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.

#### 18. 逕行申報之外國非金融實體 **Direct Reporting NFFE**

「逕行申報之外國非金融實體」係指實體選擇自行申報直接或間接之美國實質受益人。

The term “A direct reporting NFFE” means a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.

#### 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.