

Substitute Form W-8BEN-E (applicable to Active Non-Financial Foreign Entities) Customer Guidance

A Substitute Form W-8BEN-E must be completed correctly without any alterations.
If you make a mistake, please start over using a new form.
Do not use liquid paper or any other correctional tool.

All W Forms must be completed in English



Substitute Form W-8BEN-E (applicable to Active Non-Financial Foreign Entities)

適用於主動非金融外國實體的W-8BEN-E代用表格

Part A

Bank use only 銀行專用

Customer Number
客戶編號

Certificate of Incorporation (C) / Business
Registration Certificate (B) / Other (X)

Important Notes 重要提示

Please read the form carefully to ensure you meet the relevant conditions. If you do not meet the relevant conditions, please complete an alternative US tax form (IRS W form) provided here:

<https://www.fatca.hsbc.com/en/cmb/hongkong>

請細閱本表格，確保你符合相關條件。假如你並不符合相關條件，請填妥其他載於
<https://www.fatca.hsbc.com/en/cmb/hongkong> 的美國稅務表格（美國國稅局W表格）。

- ◆ This HSBC Substitute Form W-8BEN-E may be used for the purposes of trading US stocks by an entity that:
 - is a Hong Kong tax resident only; and
 - has a FATCA classification of Active Non-Financial Foreign Entity (Active NFFE)

此滙豐W-8BEN-E代用表格適用於需要進行美股交易且符合以下條件的實體：

- 僅為香港稅務居民；及
- FATCA類別為主動非金融外國實體（Active NFFE）

- ◆ If an entity meets any of the following criteria: (1) is a non-HK tax resident; (2) is a Disregarded Entity for US tax purposes; (3) has a Chapter 3 status (entity type) other than Corporation; (4) has a Chapter 4 status (FATCA status) other than Active NFFE; and/or (5) is entitled to claim special tax treaty rates, you'll need to complete an alternative US tax form (IRS W-form).

如實體符合以下任何條件：（1）是非香港稅務居民；（2）就美國稅務而言是無行企業實體；（3）實體的第三章身份（實體類別）不屬於公司；（4）實體的第四章身份（FATCA身份）不屬於主動非金融外國實體；及/或（5）實體將申請稅務協定特別稅率，你則需要填妥其它美國稅務表格（美國國家稅務局W表格）。

- ◆ If you are a Sole Proprietor that is a non-US Tax Resident, please complete a Substitute Form W-8BEN.

如果你的實體類別是獨資經營商號且是非美國稅務居民，請填妥適用於獨資企業的W-8BEN代用表格。

Note: Chapter 3 means chapter 3 of Subtitle A in the United States Internal Revenue Code (Withholding of Tax on Nonresident Aliens and Foreign Corporations).

提示：第三章指美國國內稅收法條例第三章分目（非居民外國人及外國公司預扣稅）。

A. Important Notes

Please read this section and the associated instructions to ensure you are completing this substitute form correctly.



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Part B

1 Name of organization that is a beneficial owner
實益擁有人機構名稱

	Line 1
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2 Country/Region of Incorporation or Organization
公司或組織成立所在國家/地區

	Line 2
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3 Chapter 3 Status (Entity Type)
第三章身份 (實體 類別)

<input type="checkbox"/> Corporation 公司 Please confirm that your Chapter 3 Status (Entity Type) is Corporation by placing an '✓' in the box. 請在方格內填寫「✓」以確認您的第三章身份 (實體類別) 為公司。	Line 3
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4 Chapter 4 Status (FATCA Status)
第四章身份 (FATCA身份)

<input type="checkbox"/> I certify that the entity on line 1 is an Active NFFE that meets all of the following criteria: 本人證明於第一欄指明的實體是符合任何以下準則的主動非金融外國實體 <ul style="list-style-type: none"> ◆ The entity identified on line 1 is an entity that is not a financial institution; 於第1欄指明的實體屬金融機構以外的實體: ◆ Less than 50% of such entity's gross income for the preceding calendar year is passive income; and 該實體上一日曆年的總收入中, 被動收入少於 50%; 以及 ◆ Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income). 該實體持有的資產中, 產生或用於產生被動收入的資產少於50% (為每季計算的被動資產加權平均百分比) (有關被動收入的定義, 請參閱指引)。 	Line 4
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5 Permanent Residence Address
公司稅務地址

Street, apt. or suite no., or rural route. Do not use a P.O. box or in-care-of address (other than a registered address). 街道, 房, 室或鄉郵投遞路線。請不要使用郵政中央郵箱或轉交地址。(除註冊地址外)		Line 5
City or town, state or province. Include postal code where appropriate. 城市或鎮, 州或省。包括郵政編碼 (如適用)	Country / Jurisdiction 國家 / 地區	

Your Permanent Residence Address is the address of where you are treated as resident for tax purposes, or, if not applicable, the address of your principal office

閣下的永久居住地地址是就稅務而言為閣下被視為居民的地點, 或 (如不適用) 則為閣下的主要辦事處地址

6 Taxpayer Identification Number (TIN) (if required)
納稅人識別號碼 (TIN) (如需要)

a. U.S. taxpayer identification number (TIN) if required. 美國納稅人識別號碼 (TIN) 如需要。	b. Hong Kong TIN 香港納稅人識別號	Line 6
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B. Entity Information

Line 1 Full name of entity that is the beneficial owner.
Line 2 Country/Region of Incorporation or Organization
Line 3 Place '✓' in the box if your entity type is Corporation.
Line 4 Place '✓' in the box if your entity type is Active NFFE.
Line 5 Permanent residence address
 Insert full street address on the 1st line, and the city or town, state or province including post code and "Country/Region" on the 2nd line in the country box.

DO NOT USE:

PO Box or C/O address
 Name of a third party
 Address at a Financial Institution
 US address

Line 6a Insert U.S. taxpayer identification number (TIN) if required or Insert Employer Identification Number (EIN) if held.

A valid EIN will always be made up of 9 digits.

An EIN should not:

- (1) contain something other than numbers,
- (2) contain fewer than or more than nine digits,
- (3) consist of nine of the same number, or
- (4) consist of nine sequential numbers (whether ascending or descending order).

Line 6b Insert your Hong Kong Tax Identification Number (Hong Kong TIN) if held.



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Part C

Declaration and Signature 聲明及簽署

I/We hereby certify that, for purposes of chapter 4, subtitle A (sections 1471 through 1474 of the United States Internal Revenue Code of 1986 (the provisions commonly referred to as the "Foreign Account Tax Compliance Act" or "FATCA" and regulations thereunder):

為符合1986年美國國內稅務法第四章A分目第1471至1474條（一般稱為「外國賬戶稅務合規法案」或「FATCA」及依據該法案頒佈的條例），本人/吾等特此證明：

1. I am/We are not incorporated, created or organized in the United States of America or under the law of the United States of America or of any the of the States of the United States of America, including the District of Columbia.
本人/吾等並非在美國或根據美國法律或於美國任何州（包括哥倫比亞特區）的法律註冊成立、創立或組成。
2. I am/We are acting on my/our own behalf and not as agent, intermediary or nominee of another person.
本人/吾等代表自身而非作為他人的代理、中介機構或代名人行事。
3. Under penalties of perjury, I/We declare that I/We have examined the information on this form and to the best of my/our knowledge and belief it is true, correct and complete. I/We further certify under penalties of perjury that:
在作偽證將受懲罰的前提下，本人/吾等聲明已檢查本表格中所填寫之資料，並在本人/吾等理解範圍內確信資料均為真實、正確及完整。在作偽證將受懲罰的前提下，本人/吾等進一步證明：
 - ◆ The entity identified on line 1 is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
於第一欄所指明實體為此表格相關的所有收入的實益擁有人，並使用此表格證明其第4章身分，或為就第6050W或6050Y條提交此表格；
 - ◆ The entity identified in this form is not a U.S. person;
此表格指明的實體並非美國人士；

1

- I/We certify that I/We have the capacity to sign for the entity identified on line 1 of this form.
本人/吾等證明本人/吾等有權代表此表格第1欄指明的實體簽署。

Signature 簽署	<input type="text" value="2"/> 	Signature 簽署	<input type="text" value="2"/> 
Full Name 全名	<input type="text" value="3"/>	Full Name 全名	<input type="text"/>
Date 日期	<input type="text" value="4"/>	Date 日期	<input type="text"/>

C. Declaration and Signature

You must read the "Declaration and Signature" section and must be authorised to sign on behalf of the entity on Line 1.

1. Place '√' in the box to certify you have the capacity to sign this form.
2. Please sign the form.
3. Please insert your full name.
4. Please date the form using the DDMMYYYY format.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.