

## 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

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:
  - a. is a Hong Kong tax resident only; and
  - b. 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：

- a. 僅為香港稅務居民；及
- b. 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）。

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）。

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

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

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

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「✓」以確認你的第三章身份（實體類別）為公司。

4 Chapter 4 Status  
(FATCA Status)  
第四章身份 (FATCA身份)

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
◆ 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)。

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。(除注册地址外)	
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址，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 (TIN) 如需要。	b. Hong Kong TIN 香港納稅人識別號
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**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，
- ◆ This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); and  
此表格的相關收入為：(a) 並非與於美國進行的貿易或業務實際相關的收入，(b)與於美國進行的貿易或業務實際相關的收入，但沒有所得稅協定下的應繳稅項，或(c)合夥人在合夥企業的實際相關收入中所佔份額，或(d)合夥人於轉讓合夥權益取得的适用于1446 (f) 條預扣稅條款所得；以及
- ◆ For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.  
經紀交易或易貨交易方面，實益擁有人為指引所定義的獲豁免外國人。

4. Furthermore, I/We authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

此外，本人/吾等授權此表格可提供予任何可控制、收取或保管於第一欄所指明實體實益擁有的收入，或有權撥付或支付第一欄所指明實體實益擁有的收入之預扣代理。

I/We agree that I/We will submit a new form within 30 days if any certification on this form becomes incorrect.

如此表格的任何證明變得不正確，本人/吾等同意於 30 天內重新提交表格。

**The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.**

美國國家稅務局不要求你同意此文件除確定你的非美國人士身份，你的第四章身份（如需要），並在適用情況下獲得減低預扣稅率的證明以外的條款。

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		Signature 簽署	
Full Name 全名		Full Name 全名	
Date 日期		Date 日期	

Please use the Additional Signature Insert for more to sign this form.  
如有需要請用附加簽署頁。