

Department of the Treasury
Internal Revenue Service

W-8BEN-E 表格
(2017年7月修訂)
美國財政部國家稅務局

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

美國預扣稅及申報實益擁有人身分證明 (實體)

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.
供實體使用。個人必須使用 W-8BEN 表格。所提之條例均指美國國內稅收法條例。
▶ Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene.
有關 W-8BEN-E 表格的資料及其獨立指引可於 www.irs.gov/formw8bene 查閱。
▶ Give this form to the withholding agent or payer. Do not send to the IRS.
向預扣代理或付款人提交此表格。請勿發送給美國國稅局。
▶ All responses must be written in English.
必須全部以英文填寫。

OMB No. 1545-1621
美國管理預算局(OMB)
號碼
1545-1621

Do not use this form for:

Instead, use Form:

如屬下列情況，請勿使用此表格：

請使用表格：

- U.S. entity or U.S. citizen or resident. W-9
美國實體或美國公民或居民. W-9
- A foreign individual. W-8BEN (Individual) or Form 8233
外國個人. W-8BEN (個人) 或 8233 表格
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) W-8ECI
申請收入與於美國進行的貿易或業務實際相關的外國個人或實體 (申請協定利益除外) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions). W-8IMY
外國合夥企業、外國簡易信託或外國授予人信託 (申請協定利益除外) (例外情況請參閱指引) W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
外國政府、國際機構、外國發鈔央行、外國免稅機構、外國私人基金或美國屬地政府申請收入與美國收入實際相關，或申請適用第 115(2)、501(c)、892、895 或 1443(b) 條 (申請協定利益除外) (其他例外情況請參閱指引) W-8ECI 或 W-8EXP
- Any person acting as an intermediary W-8IMY
擔任中介的人士 W-8IMY

Part I Identification of Beneficial Owner 第 I 部分 實益擁有人身分

1 Name of organization that is the beneficial owner 實益擁有人機構名稱		2 Country of incorporation or organization 成立或組建所在國家	
3 Name of disregarded entity receiving the payment (if applicable, see instructions) 獲得款項的無行企業實體名稱 (如適用，請參閱指引)			
4 Chapter 3 Status (entity type) (Must check one box only):			
<input type="checkbox"/> Simple trust 簡易信託 <input type="checkbox"/> Central Bank of Issue 發鈔央行 <input type="checkbox"/> Grantor trust 授予人信託 <input type="checkbox"/> Tax-exempt organization 免稅機構		<input type="checkbox"/> Corporation 公司 <input type="checkbox"/> Complex trust 複雜信託 <input type="checkbox"/> Private foundation 私人基金 <input type="checkbox"/> Disregarded entity 無行企業實體 <input type="checkbox"/> Estate 遺產 <input type="checkbox"/> International organization 國際機構	
<input type="checkbox"/> Partnership 合夥企業 <input type="checkbox"/> Government 政府		<input type="checkbox"/> Yes 是 <input type="checkbox"/> No 否	
If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. 如上方勾選無行企業實體、合夥企業、簡易信託或授予人信託，實體是否申請協定利益的混合實體？如「是」，請填妥第 III 部分。			
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status). 第 4 章身分 (FATCA 身分) (請參閱指引了解詳細資料，並在下文填妥實體適用的身分證明)。			
<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). 非參與的外國金融機構，包括有限外國金融機構或與需申報的 IGA 外國金融機構有關的外國金融機構 (視為合規的外國金融機構、外國金融機構參與者或獲豁免實益擁有人除外)。		<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. 無需申報的 IGA 外國金融機構。請填妥第 XII 部分。	
<input type="checkbox"/> Participating FFI. 外國金融機構參與者。		<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. 外國政府、美國屬地政府或外國發鈔央行。請填妥第 XIII 部分。	
<input type="checkbox"/> Reporting Model 1 FFI. 申報模式 1 外國金融機構。		<input type="checkbox"/> International organization. Complete Part XIV. 國際機構。請填妥第 XIV 部分。	
<input type="checkbox"/> Reporting Model 2 FFI. 申報模式 2 外國金融機構。		<input type="checkbox"/> Exempt retirement plans. Complete Part XV. 獲豁免退休計劃。請填妥第 XV 部分。	
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. 視為合規的註冊外國金融機構 (申報模式 1 外國金融機構、獲贊助外國金融機構或第 XII 部分所述無需申報的 IGA 外國金融機構除外)。請參閱指引。		<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. 由獲豁免實益擁有人全資擁有的實體。請填妥第 XVI 部分。	
<input type="checkbox"/> Sponsored FFI. Complete Part IV. 獲贊助外國金融機構。請填妥第 IV 部分。		<input type="checkbox"/> Territory financial institution. Complete Part XVII. 美國屬地金融機構。請填妥第 XVII 部分。	
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.		<input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII. 非金融集團實體。請填妥第 XVIII 部分。	
		<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.	

經認證視為合規的非註冊本地銀行。請填妥第 V 部分。

- Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
僅持有低價值賬戶的經認證視為合規外國金融機構。請填妥第 VI 部分。
- Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
經認證視為合規的獲贊助集中持有投資機構。請填妥第 VII 部分。
- Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
經認證視為合規的有限期債權投資實體。請填妥第 VIII 部分。
- Certain investment entities that do not maintain financial accounts. Complete Part IX.
並無持有金融賬戶的若干投資實體。請填妥第 IX 部分。
- Owner-documented FFI. Complete Part X.
已申報擁有人的外國金融機構。請填妥第 X 部分。
- Restricted distributor. Complete Part XI.
受限制經銷商。請填妥第 XI 部分。

例外的非金融新創公司。請填妥第 XIX 部分。

- Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
例外的清盤或破產非金融實體。請填妥第 XX 部分。
- 501(c) organization. Complete Part XXI.
501(c) 機構。請填妥第 XXI 部分。
- Nonprofit organization. Complete Part XXII.
非牟利機構。請填妥第 XXII 部分。
- Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
上市非金融外國實體或上市公司的非金融外國實體聯屬機構。請填妥第 XXIII 部分。
- Excepted territory NFFE. Complete Part XXIV.
例外的美國屬地非金融外國實體。請填妥第 XXIV 部分。
- Active NFFE. Complete Part XXV.
主動非金融外國實體。請填妥第 XXV 部分。
- Passive NFFE. Complete Part XXVI.
被動非金融外國實體。請填妥第 XXVI 部分。
- Excepted inter-affiliate FFI. Complete Part XXVII.
例外的聯屬機構間外國金融機構。請填妥第 XXVII 部分。
- Direct reporting NFFE.
直接申報的非金融外國實體。
- Sponsored direct reporting NFFE. Complete Part XXVIII.
獲贊助的直接申報非金融外國實體。請填妥第 XXVIII 部分。
- Account that is not a financial account.
並非金融賬戶的賬戶。

6 Permanent residence address (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).

永久居住地址（街道、公寓或房號，或鄉郊郵遞路線）。請勿使用郵政信箱或代收地址（註冊地址除外）。

City or town, state or province. Include postal code where appropriate.
城市或城鎮、州或省。如適用，請填寫郵政編號。

Country
國家

7 Mailing address (if different from above)
郵寄地址（若與上述地址不同）

City or town, state or province. Include postal code where appropriate.
城市或城鎮、州或省。如適用，請填寫郵政編號。

Country
國家

8 U.S. taxpayer identification number (TIN), if required
美國納稅人識別號碼（如適用）

9a GIIN 全球中介機構識別號碼

b Foreign TIN 外國納稅人識別號碼

10 Reference number(s) (see instructions)
參考號碼（請參閱指引）

Note: Please complete remainder of the form including signing the form in Part XXX.

備註：請填妥表格剩餘部分，包括簽署第 XXX 部分。

For Paperwork Reduction Act Notice, see separate instructions.
有關《文書簡化規定通知》，請參閱另外列明的指引。

Cat. No. 59689N
類別編號 59689N

Form **W-8BEN-E** (Rev.7-2017)

W-8BEN-E 表格（2017年7月修訂）

（本文件之中文譯本僅供參考，中英文本之內容如有歧異，概以英文本為準。）

Part II
第 II 部分

Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)
獲得款項的無行企業實體或分公司。(如屬外國金融機構旗下已取得全球中介機構識別號碼的無行企業實體或外國金融機構分公司,且位於該外國金融機構居住國以外的國家,才需填寫此部分。請參閱指引。)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment.

獲得款項的無行企業實體或分公司的第 4 章身分 (FATCA 身分)。

Branch treated as nonparticipating FFI.
視為非參與的外國金融機構的分公司。

Reporting Model 1 FFI.
申報模式 1 外國金融機構。
 Reporting Model 2 FFI.
申報模式 2 外國金融機構。

U.S. Branch.
美國分公司。

Participating FFI.
外國金融機構參與者。

12 Address of disregarded entity or branch (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)

無行企業實體或分公司地址 (街道、公寓或房號,或鄉郊郵遞路線)。請勿使用郵政信箱或代收地址 (註冊地址除外)

City or town, state or province. Include postal code where appropriate.
城市或城鎮、州或省。如適用,請填寫郵政編號。

Country
國家

13 GIIN (if any) 全球中介機構識別號碼 (如有)

Part III
第 III 部分

Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)
申請稅務協定利益 (如適用)。(只限於第 3 章。)

14 I certify that (check all that apply):
本人證明 (勾選所有適用項目):

a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
實益擁有人為美國與 _____ 簽署的所得稅協定涵義內的該國居民。

b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
實益擁有人擁有申請協定利益的收入項目,並(在適用情況下)符合涉及利益限制的協定條文規定。以下為適用稅務協定可能包含的利益限制條款類型(僅勾選一項;請參閱指引):

Government
政府

Tax exempt pension trust or pension fund
免稅退休金信託或退休基金

Other tax exempt organization
其他免稅機構

Publicly traded corporation
上市公司

Subsidiary of a publicly traded corporation
上市公司的附屬公司

Company that meets the ownership and base erosion test
符合所有權及稅基侵蝕測試的公司

Company that meets the derivative benefits test
符合衍生利益測試的公司

Company with an item of income that meets active trade or business test
有收入項目符合活躍貿易或業務測試的公司

Favorable discretionary determination by the U.S. competent authority received
取得美國主管機關的有利酌情決定

Other (specify Article and paragraph): _____
其他(請指明條款及段落): _____

c The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).
實益擁有人就外國公司派發的美國來源股息或外國公司在美國進行貿易或業務所得的利息申請協定利益,並符合居民身分資格(請參閱指引)。

15 Special rates and conditions (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____

特別稅率及條件(如適用,請參閱指引):

實益擁有人正根據上述第 14a 欄指明協定第 _____ 條及段,申請就 _____ (指定類別收入)繳納 _____ (% , 百分比)的預扣稅

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

說明實益擁有人根據條款適用該預扣稅率所符合的其他條件: _____

Part IV
第 IV 部分

Sponsored FFI
獲贊助外國金融機構

16 Name of sponsoring entity: -----
贊助實體名稱: -----

17 Check whichever box applies.

勾選適用方格。

I certify that the entity identified in Part I:

本人證明第 I 部分指明的實體:

• Is an investment entity;
為投資實體;

• Is not a QI, WP, or WT; and

並非合資格中介、進行稅項預扣的外國合夥企業或進行稅項預扣的外國信託; 以及

• Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
已同意作為上文指明實體 (不是非參與的外國金融機構) 的贊助實體。

I certify that the entity identified in Part I:

本人證明第 I 部分指明的實體:

• Is a controlled foreign corporation as defined in section 957(a);
屬第 957(a) 條所定義的受控外國公司;

• Is not a QI, WP, or WT;

並非合資格中介、進行稅項預扣的外國合夥企業或進行稅項預扣的外國信託;

Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and

由上文指明同意作為此實體的贊助實體的美國金融機構直接或間接全資擁有; 以及

• Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

與贊助實體 (上文指明) 共用電子賬戶系統, 而贊助實體能夠藉此識別實體的所有賬戶持有人和收款人並獲取實體持有的所有賬戶和客戶資料, 包括但不限於客戶身分資料、客戶文件、賬戶結餘以及所有向賬戶持有人或收款人作出的付款。

Part V

第 V 部分

Certified Deemed-Compliant Nonregistering Local Bank

經認證視為合規的非註冊本地銀行

18 I certify that the FFI identified in Part I:

本人證明第 I 部分指明的外國金融機構:

• Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;

僅作為銀行或信用合作社 (或沒有利潤的類似信用合作機構) 在其成立或組建所在國家營運並獲許可;

• Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;

主要從事存款及貸款業務, 服務對象為 (就銀行而言) 與該銀行並無關係的零售客戶和 (就信用合作社或類似信用合作機構而言) 會員 (前提是並無會員擁有該信用合作社或信用合作機構超過 5% 的權益);

• Does not solicit account holders outside its country of organization;

並無招攬組建所在國以外的賬戶持有人;

• Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);

在該國以外並無固定經營場所 (就此而言, 固定經營場所不包括未有向外公布、且外國金融機構僅在此執行行政支援職能的地點);

• Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and

資產負債表內的資產不超過 1.75 億美元, 如為延伸關聯集團的成員, 則該集團的綜合或合併資產負債表內的資產總值不超過 5 億美元; 以及

• Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V. (其延伸關聯集團的成員中並無外國金融機構 (與第 I 部分指明的外國金融機構在相同國家成立或組建、並符合第 V 部分所述要求的外國金融機構除外))。

Form W-8BEN-E (Rev.7-2017)

W-8BEN-E 表格 (2017 年 7 月修訂)

Part VI **Certified Deemed-Compliant FFI with Only Low-Value Accounts**
第 VI 部分 僅持有低價值賬戶的經認證視為合規外國金融機構

19 I certify that the FFI identified in Part I:
本人證明第 I 部分指明的外國金融機構：

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
並非主要從事投資、再投資或買賣證券、合夥企業權益、商品、名義本金合約、保險或年金合約，或該等證券、合夥企業權益、商品、名義本金合約、保險或年金合約的權益（包括期貨或遠期合約或期權）；
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); and 該外國金融機構或其延伸關聯集團的任何成員（如有）並無持有結餘或價值超過 5 萬美元（根據適用的賬戶合併規則計算）的金融賬戶；以及
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.
該外國金融機構或其整個延伸關聯集團（如有）在最近一個會計年度末的綜合或合併資產負債表的資產均不超過 5,000 萬美元。

Part VII **Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**
第 VII 部分 經認證視為合規的獲贊助集中持有投資機構

20 Name of sponsoring entity: _____
贊助實體名稱：_____

21 I certify that the entity identified in Part I:
本人證明第 I 部分指明的實體：

- Is an FFI solely because it is an investment entity described in § 1.1471-5(e)(4);
僅因其為第 1.1471-5(e)(4) 條所述的投資實體而屬外國金融機構；
- Is not a QI, WP, or WT;
並非合資格中介、進行稅項預扣的外國合夥企業或進行稅項預扣的外國信託；
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; and
將由第 20 欄指明的贊助實體履行其盡職審查、預扣及申報責任（按外國金融機構參與者的準則釐定）；以及
- Twenty or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100 percent of the equity interests in the FFI) and is itself a sponsored FFI).
由二十名或以下個人持有實體的所有債權及股權（不包括由美國金融機構、外國金融機構參與者、視為合規的註冊外國金融機構及經認證視為合規的外國金融機構持有的債權，以及由持有該外國金融機構全部股權並屬獲贊助外國金融機構的實體持有的股權）。

Part VIII **Certified Deemed-Compliant Limited Life Debt Investment Entity**
第 VIII 部分 經認證視為合規的有限期債權投資實體

22 I certify that the entity identified in Part I:
本人證明第 I 部分指明的實體：

- Was in existence as of January 17, 2013;
截至 2013 年 1 月 17 日仍然存在；
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; and
所有類別的債權或股權均根據信託契約或類似協議在 2013 年 1 月 17 日或以前發行予投資者；以及
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under § 1.1471-5(f)(2)(iv)). 符合作為有限期債權投資實體的要求（例如在第 1.1471-5(f)(2)(iv) 條所述的資產限制以及其他要求），因此經認證視為合規。

Part IX **Certified Deemed-Compliant Investment Advisors and Investment Managers**
第 IX 部分 經認證視為合規的投資顧問及投資管理機構

23 I certify that the entity identified in Part I:
本人證明第 I 部分指明的實體：

- Is a financial institution solely because it is an investment entity described in § 1.1471-5(e)(4)(i)(A); and
僅因其為第 1.1471-5(e)(4)(i)(A) 條所述的投資實體而屬金融機構；以及
- Does not maintain financial accounts.
並無持有金融賬戶。

Part X**第 X 部分****Owner-Documented FFI****已申報擁有人的外國金融機構**

Note: This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

備註：此身分唯一適用的情況為：收到此表格的美國金融機構、外國金融機構參與者或申報模式 1 外國金融機構同意將該外國金融機構視為已申報擁有人的外國金融機構（有關合資格規定請參閱指引）。此外，該外國金融機構必須作出以下證明。

24a (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
(請所有已申報擁有人的外國金融機構勾選此方格) 本人證明第 I 部分指明的實體：

• Does not act as an intermediary;
並無擔任中介；

• Does not accept deposits in the ordinary course of a banking or similar business;
並無在日常的銀行或類似業務中接受存款；

• Does not hold, as a substantial portion of its business, financial assets for the account of others;
並非以代他人持有金融資產作為主要業務；

• Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
並非就金融賬戶進行付款或有責任就金融賬戶進行付款的保險公司（或保險公司的控股公司）；

• Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
並非由延伸關聯集團擁有或為其成員，而該延伸關聯集團有實體在日常的銀行或類似業務中接受存款，以代他人持有金融資產作為主要業務，或屬於就金融賬戶進行付款或有責任就金融賬戶進行付款的保險公司（或保險公司的控股公司）；

• Does not maintain a financial account for any nonparticipating FFI; and
並無代任何非參與的外國金融機構持有金融賬戶；以及

• Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

並無任何擁有外國金融機構股權或債權（並非金融賬戶或者結餘或價值不超過 5 萬美元的債權除外）的特定美國人士（外國金融機構擁有人申報聲明所指明的美國人士除外）。

Form **W-8BEN-E** (Rev. 7-2017)

W-8BEN-E 表格（2017 年 7 月修訂）

本文件只供參考，請使用英文表格填寫

Part X **Owner-Documented FFI (continued)**
第 X 部分 **已申報擁有人的外國金融機構 (續)**

Check box 24b or 24c, whichever applies.

視乎適用情況，勾選方格 24b 或 24c。

- b I certify that the FFI identified in Part I:
本人證明第 I 部分指明的外國金融機構：

• Has provided, or will provide, an FFI owner reporting statement that contains:
已提供或將會提供一份外國金融機構擁有人申報聲明，當中包括：

- The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);

就持有已申報擁有人的外國金融機構的直接或間接股權的每名個人及特定美國人士（如股權持有人為除特定美國人士外的實體，須查找至持有該實體的個人或屬於特定美國人士的實體），提供其姓名、地址、納稅人識別號碼（如有）、第 4 章身分以及所提供的文件類型（如適用）；

- The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); and

就持有已申報擁有人的外國金融機構的債權（包括任何間接債權，當中包括任何直接或間接擁有收款人實體的債權，或任何在收款人的債權人的直接或間接股權）且該等債權構成超過 5 萬美元的金融賬戶（不計由外國金融機構參與者、視為合規的註冊外國金融機構、經認證視為合規的外國金融機構、例外的非金融外國實體、獲豁免實益擁有人或特定美國人士以外的美國人士擁有的一切債權）的每名個人及特定美國人士，提供其姓名、地址、納稅人識別號碼（如有）以及第 4 章身分；以及

- Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.

預扣代理為履行與實體相關的責任而要求的任何額外資料。

- Has provided, or will provide, valid documentation meeting the requirements of § 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.

已經或將會就外國金融機構擁有人申報聲明中指明的每名人士提供符合第 1.1471-3(d)(6)(iii)條規定的有效文件。

- c I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in § 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

本人證明第 I 部分指明的外國金融機構已提供或將會提供核數師函件，該函件於付款日期起計四年內由位於美國境內的獨立會計師行或法律代表簽署，並表明該會計師行或代表已審閱該外國金融機構與第 1.1471-3(d)(6)(iv)(A)(2) 條所指明的全部擁有人和債權人相關的文件，以及該外國金融機構符合作為已申報擁有人的外國金融機構的一切要求。第 I 部分指明的外國金融機構亦已提供或將會提供屬特定美國人士的擁有人的外國金融機構擁有人申報聲明以及 W-9 表格和適用豁免。

Check box 24d if applicable (optional, see instructions).

如適用，請勾選方格 24d（選填，請參閱指引）。

- d I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

本人證明，第 1 欄指明的實體為沒有任何或有受益人，亦無指定類別存在身分不明受益人的信託。

Part XI **Restricted Distributor**
第 XI 部分 **受限制經銷商**

- 25a (All restricted distributors check here) I certify that the entity identified in Part I:
(請所有受限制經銷商勾選此方格) 本人證明第 I 部分指明的實體：

• Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
作為此表格所涉受限制基金的債權或股權經銷商營運；

• Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
向最少 30 名互不相關的客戶提供投資服務，且其互相相關客戶少於一半；

• Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
須根據其組建所在國家（為符合 FATF 規定的司法管轄區）的反洗錢法進行反洗錢盡職審查程序；

• Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
僅在成立或組建所在國家營運，在該國家以外並無固定經營場所，並與其關聯集團的所有成員（如有）在相同國家成立或組建；

• Does not solicit customers outside its country of incorporation or organization;
並無招攬成立或組建所在國家以外的客戶；

• Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
管理資產總值不超過 1.75 億美元，且最近一個會計年度的收益表總收益不超過 700 萬美元；

• Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; and
並非管理資產總值超過 5 億美元或最近一個會計年度的綜合或合併收益表總收益超過 2,000 萬美元的延伸關聯集團的成員；以及

• Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs. 並無向特定美國人士、擁有一個或多個實質美國擁有的被動非金融外國實體，或非參與的外國金融機構分銷任何受限制基金的債務或證券。

Check box 25b or 25c, whichever applies.

視乎適用情況，勾選方格 25b 或 25c。

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

本人進一步證明，對於 2011 年 12 月 31 日後就此表格所涉受限制基金進行的債權或股權銷售，第 I 部分指明的實體：

- b Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.

受內容包括禁止向美國實體和美國個人居民銷售債務或證券的經銷協議約束，並且目前受內容包括禁止向任何特定美國人士、擁有一個或多個實質美國擁有人的被動非金融外國實體或非參與的外國金融機構銷售債務或證券的經銷協議約束。

- c Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in §1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

目前受內容包括禁止向任何特定美國人士、擁有一個或多個實質美國擁有人的被動非金融外國實體或非參與的外國金融機構銷售債務或證券的經銷協議約束，並且就該限制列入經銷協議前的所有銷售而言，已根據第 1.1471-4(c) 條中指明適用於原有賬戶的程序，審查與該等銷售有關的所有賬戶，並已贖回或撤回任何已售予特定美國人士、擁有一個或多個實質美國擁有人的被動非金融外國實體或非參與的外國金融機構的證券，或促使受限制基金將此等證券轉讓給身為外國金融機構參與者或申報模式 1 外國金融機構的經銷商。

Part XII **Nonreporting IGA FFI**
第 XII 部分 無需申報的 IGA 外國金融機構

- 26 I certify that the entity identified in Part I:

本人證明第 I 部分指明的實體：

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____ . The applicable IGA is a Model 1 IGA or a Model 2 IGA, and is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);

根據美國與 _____

之間適用的跨政府協議(IGA)，符合被視為無需申報的金融機構的要求。適用 IGA 為 模式 1 IGA 或 模式 2 IGA；並根據適用 IGA 或財政部規例條文（如適用，請參閱指引）被視為 _____；

- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____.

The trustee is: U.S. Foreign

如果是已申報受託人信託或獲贊助實體，請提供受託人或贊助者名稱 _____。

受託人屬於： 美國 外國

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue
第 XIII 部分 外國政府、美國屬地政府或外國發鈔央行

- 27 I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).
本人證明第 I 部分指明的實體為款項實益擁有人，且並無就本表格所涉款項、賬戶或債務從事保險公司、託管機構或存款機構所從事的商業金融活動（第 1.1471-6(h)(2) 條所允許的情況除外）。

Part XIV International Organization
第 XIV 部分 國際機構

Check box 28a or 28b, whichever applies.
視乎適用情況，勾選方格 28a 或 28b。

- 28a I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
本人證明第 I 部分指明的實體屬第 7701(a)(18) 條所述的國際機構。
- b I certify that the entity identified in Part I:
- 本人證明第 I 部分指明的實體：
- Is comprised primarily of foreign governments;
主要由外國政府組成；
 - Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
獲認為類似《國際組織豁免權法》的外國法律下或與外國政府實際訂有總部協定的跨政府或超國家機構；
 - The benefit of the entity's income does not inure to any private person;
實體收入的受益方並非任何個人；
 - Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).
為款項的實益擁有人，且並無就本表格所涉款項、賬戶或債務從事保險公司、託管機構或存款機構所從事的商業金融活動（第 1.1471-6(h)(2) 條所允許的情況除外）。

Part XV Exempt Retirement Plans
第 XV 部分 獲豁免退休計劃

Check box 29a, b, c, d, e, or f, whichever applies.
視乎適用情況，勾選方格 29a、b、c、d、e 或 f。

- 29a I certify that the entity identified in Part I:
- 本人證明第 I 部分指明的實體：
- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
成立所在國家已與美國訂立有效的所得稅協定（如申請協定利益，請參閱第 III 部分）；
 - Is operated principally to administer or provide pension or retirement benefits; and
主要業務為管理或提供退休金或退休福利；以及
 - Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
作為符合任何適用的利益限制規定的另一方協定國居民，有權就基金源自美國來源的收入享受協定利益（或如獲得任何該等收入則有權享受協定利益）。
- b I certify that the entity identified in Part I:
- 本人證明第 I 部分指明的實體：
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
為一個或多個僱主就已提供服務向屬於前僱員的受益人提供退休、殘疾或死亡福利（或任何相關組合）而組建；
 - No single beneficiary has a right to more than 5% of the FFI's assets;
並無單一受益人有權取得該外國金融機構 5% 以上的資產；
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; and
須遵守政府規例，並向基金成立或營運所在國家的相關稅務機關提供有關其受益人的年度報告；以及
 - Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
由於退休或退休金計劃的身分，其根據成立或營運所在國家的法律就投資收入一般獲得稅項豁免；
 - Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A));
供款總額中至少 50% 由贊助僱主提供（不計由此部分所述的其他計劃、適用的模式 1 或模式 2 IGA 所述的退休和退休金賬戶、適用的模式 1 或模式 2 IGA 所述的其他退休基金，或第 1.1471-5(b)(2)(i)(A) 條所述的賬戶轉移的資產）；
 - Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or
不允許在與退休、殘疾或死亡相關的特定事件發生前分派或提取款項，或對此設有懲罰規定（對第 1.1471-5(b)(2)(i)(A) 條所述的賬戶（指退休和退休金賬戶）、適用的模式 1 或模式 2 IGA 所述的退休和退休金賬戶，或此部分或適用的模式 1 或模式 2 IGA 所述的其他退休基金的轉存分派除外）；或
 - Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

c I certify that the entity identified in Part I:

本人證明第 I 部分指明的實體：

• Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;

為一個或多個僱主就已提供服務向屬於前僱員的受益人提供退休、殘疾或死亡福利（或任何相關組合）而組建；

• Has fewer than 50 participants;

擁有少於 50 名參與者；

• Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;

由一個或多個並非投資實體或被動非金融外國實體的僱主贊助；

• Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;

僱員和僱主向基金的供款（不計由此部分所述的其他計劃、適用的模式 1 或模式 2 IGA 所述的退休和退休金賬戶，或第 1.1471-5(b)(2)(i)(A) 條所述的賬戶轉移的資產）分別參考僱員所得收入和報酬設有限額；

• Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; and

並非基金成立或營運所在國居民的參與者的權益不超過基金資產的 20%；以及

• Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

須遵守政府規例，並向基金成立或營運所在國家的相關稅務機關提供有關其受益人的年度報告。

d I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.

本人證明，第 I 部分指明的實體根據符合第 401(a) 條規定（由在美國成立或組建的信託基金出資的規定除外）的退休金計劃成立。

e I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.

本人證明，第 I 部分指明的實體僅為賺取收入而成立，受益人為此部分或適用的模式 1 或模式 2 IGA 所述的一隻或多隻退休基金、第 1.1471-5(b)(2)(i)(A) 條所述的賬戶（指退休和退休金賬戶），或適用的模式 1 或模式 2 IGA 所述的退休和退休金賬戶。

本文件只供參考
請使用英文表格填寫

Part XV
第 XV 部分 **Exempt Retirement Plans (Continued)**
獲豁免退休計劃 (續)

f I certify that the identified in Part I:
本人證明第 I 部分指明的實體：

- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or
由外國政府、國際機構、發鈔央行或美國屬地政府 (定義分別見第 1.1471-6 條) 或適用的模式 1 或模式 2 IGA 所述的獲豁免實益擁有人成立及贊助，向屬於贊助者現僱員或前僱員 (或該等僱員指定的人士) 的受益人或參與者提供退休、殘疾或死亡福利；或
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.
由外國政府、國際機構、發鈔央行或美國屬地政府 (定義分別見第 1.1471-6 條) 或適用的模式 1 或模式 2 IGA 所述的獲豁免實益擁有人成立及贊助，向不屬於贊助者現僱員或前僱員但為贊助者提供個人服務的受益人或參與者提供退休、殘疾或死亡福利。

Part XVI
第 XVI 部分 **Entity Wholly Owned by Exempt Beneficial Owners**
由獲豁免實益擁有人全資擁有的實體

30 I certify that the entity identified in Part I:
本人證明第 I 部分指明的實體：

- Is an FFI solely because it is an investment entity;
僅因其為投資實體而屬外國金融機構；
- Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in §1.1471-6 or in an applicable Model 1 or Model 2 IGA;
投資實體股權的每名直接持有人均為第 1.1471-6 條或適用的模式 1 或模式 2 IGA 所述的獲豁免實益擁有人；
- Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in §1.1471-6 or an applicable Model 1 or Model 2 IGA. 投資實體債權的每名直接持有人均為存款機構 (就授予該實體的貸款而言) 或第 1.1471-6 條或適用的模式 1 或模式 2 IGA 所述的獲豁免實益擁有人。
- Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and
已就構成金融賬戶的債權或實體直接股權的每名持有人提供包括姓名、地址、納稅人識別號碼 (如有)、第 4 章身分以及向預扣代理提供的文件類型的擁有人申報聲明；以及
- Has provided documentation establishing that every owner of the entity is an entity described in §1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.
已提供文件證明實體的每名擁有人均屬第 1.1471-6(b)、(c)、(d)、(e)、(f) 和 (g) 條所述的實體，不論該等擁有人是否實益擁有人。

Part XVII
第 XVII 部分 **Territory Financial Institution**
美國屬地金融機構

31 I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.
本人證明第 I 部分指明的實體是根據美國屬地法律成立或組建的金融機構 (投資實體除外)。

Part XVIII
第 XVIII 部分 **Excepted Nonfinancial Group Entity**
例外的非金融集團實體

32 I certify that the entity identified in Part I:
本人證明第 I 部分指明的實體：

- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in §1.1471-5(e)(5)(i)(C) through (E).
為控股公司、財資中心或專屬金融公司，而且絕大部分業務均為第 1.1471-5(e)(5)(i)(C) 至 (E) 條所述的活動；
- Is a member of a nonfinancial group described in §1.1471-5(e)(5)(i)(B);
屬第 1.1471-5(e)(5)(i)(B) 條所述的非金融集團成員；
- Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and
並非存款或託管機構 (作為該實體延伸關聯集團成員的存款或託管機構除外)；以及
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
並無作為投資基金 (或宣稱自身為投資基金)，例如私募基金、風險資本基金、槓桿收購基金，或任何投資策略為收購或注資其他公司然後持有權益作為資本資產並作投資用途的投資機構。

Part XIX
第 XIX 部分

Excepted Nonfinancial Start-Up Company
例外的非金融新創公司

33 I certify that the entity identified in Part I:
本人證明第 I 部分指明的實體：

- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) _____ (date must be less than 24 months prior to date of payment);
於 _____ 成立（或如屬新業務，則為董事會決議批准新業務的日期）（日期必須不超過付款日期前 24 個月）；
- Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
尚未開始營運且並無營運紀錄，或正以營運金融機構或被動非金融外國實體以外的新業務為目的向資產投資資本；
- Is investing capital into assets with the intent to operate a business other than that of a financial institution; and
以營運金融機構以外的業務為目的向資產投資資本；以及
- Does not function (or hold 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.
並無作為投資基金（或宣稱自身為投資基金），例如私募基金、風險資本基金、槓桿收購基金或任何目的為收購或注資其他公司然後持有權益作為資本資產並作投資用途的投資機構。

Part XX
第 XX 部分

Excepted Nonfinancial Entity in Liquidation or Bankruptcy
例外的清盤或破產非金融實體

34 I certify that the entity identified in Part I:
本人證明第 I 部分指明的實體：

- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____
已於 _____ 提交清盤計劃、重組計劃或破產申請；
- During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
過往 5 年並無作為金融機構開展業務或擔任被動非金融外國實體；
- Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and
正進行旨在作為非金融實體繼續或重新營運的清盤、重組或破產；以及
- Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.
已提供或將會提供文件證明，例如破產申請或可作為其申請證明的其他公開文件（如實體已維持破產或清盤狀態超過三年）。

Part XXI
第 XXI 部分

501(c) Organization
501(c) 機構

35 I certify that the entity identified in Part I is a 501(c) organization that:
本人證明第 I 部分指明的實體屬 501(c) 機構並：

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated _____; or
已獲美國國稅局於 _____（日期）發出目前有效的確認函，確認收款人屬 501(c) 機構；或
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).
已提供美國律師的法律意見書副本，證明收款人為 501(c) 機構（不論收款人是否外國私人基金）。

Part XXII **Non-Profit Organization**
第 XXII 部分 非牟利機構

36 I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:
本人證明，第 I 部分指明的實體屬符合以下要求的非牟利機構：

• The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
實體在其居住國成立及存在以專門從事宗教、慈善、科學、藝術、文化或教育活動；

• The entity is exempt from income tax in its country of residence;
實體獲其居住國豁免繳納所得稅；

• The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
實體並無股東或成員擁有其收入或資產的所有權或實益權益；

• 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
實體居住國的適用法律以及實體的憲章文件均不允許將實體的任何收入或資產分派給個人或非慈善實體，或用作為上述人士牟利的用途（根據實體進行的慈善活動而分派或使用，或作為所提供服務的合理補償或反映實體所購買財產的公平市場價值的付款除外）；以及

• 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 XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.
實體居住國的適用法律以及實體的憲章文件規定，實體在清盤或解散時須將所有資產分派給屬外國政府實體、外國政府組成部分、外國政府控制的實體或本文第 XXII 部分所述的其他機構，或歸還實體居住國政府或其政治機構分支。

Part XXIII **Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**
第 XXIII 部分 上市非金融外國實體或上市公司的非金融外國實體聯屬機構

Check box 37a or 37b, whichever applies.
視乎適用情況，勾選方格 37a 或 37b。

37a I certify that:
本人證明：

• The entity identified in Part I is a foreign corporation that is not a financial institution; and
第 I 部分指明的實體屬金融機構以外的外國公司；以及

• The stock of such corporation is regularly traded on one or more established securities markets, including _____
(name one securities exchange upon which the stock is regularly traded).
該公司的股票在一個或多個具規模的證券市場定期交易，包括：_____
(列舉股票定期交易的一個證券市場)。

b I certify that:
本人證明：

• The entity identified in Part I is a foreign corporation that is not a financial institution;
第 I 部分指明的實體屬金融機構以外的外國公司；

• The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
第 I 部分指明的實體與股票在具規模的證券市場定期交易的實體屬相同延伸關聯集團成員；

• The name of the entity, the stock of which is regularly traded on an established securities market, is _____; and
股票在具規模的證券市場定期交易的實體名稱為 _____；以及

• The name of the securities market on which the stock is regularly traded is _____.
股票定期交易的證券市場名稱為 _____。

Part XXIV **Excepted Territory NFFE**
第 XXIV 部分 例外的美國屬地非金融外國實體

38 I certify that:
本人證明：

• The entity identified in Part I is an entity that is organized in a possession of the United States;
第 I 部分指明的實體在美國屬地組建；

• The entity identified in Part I:
第 I 部分指明的實體：

• Does not accept deposits in the ordinary course of a banking or similar business,
並無在日常的銀行或類似業務中接受存款，

• Does not hold, as a substantial portion of its business, financial assets for the account of others, or
並非以代他人持有金融資產作為主要業務，或

• Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and
並非就金融賬戶進行付款或有責任進行付款的保險公司（或保險公司的控股公司）；以及

• All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.
第 I 部分指明實體的擁有人均為非金融外國實體成立或組建所在屬地的實際居民。

Part XXV
第 XXV 部分

Active NFFE
主動非金融外國實體

- 39 I certify that:
本人證明：
- The entity identified in Part I is a foreign entity that is not a financial institution;
第 I 部分指明的實體屬金融機構以外之外國實體；
 - 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）。

Part XXVI
第 XXVI 部分

Passive NFFE
被動非金融外國實體

- 40a I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.
本人證明，第 I 部分指明的實體屬金融機構以外之外國實體（在美國屬地組建的投資實體除外），且並未證明其身為上市非金融外國實體（或聯屬機構）、例外的美國屬地非金融外國實體、主動非金融外國實體、直接申報的非金融外國實體或獲贊助的直接申報非金融外國實體。

Check box 40b or 40c, whichever applies.
視乎適用情況，勾選方格 40b 或 40c。

- b I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons), or
本人進一步證明，第 I 部分指明的實體並無實質美國擁有人（或如適用，並無美國控權人士），或
- c I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.
本人進一步證明，第 I 部分指明的實體已在第 XXIX 部分提供非金融外國實體每名實質美國擁有人（或如適用，美國控權人士）的姓名、地址及納稅人識別號碼。

Part XXVII
第 XXVII 部分

Excepted Inter-Affiliate FFI
例外的聯屬機構間外國金融機構

- 41 I certify that the entity identified in Part I:
本人證明第 I 部分指明的實體：
- Is a member of an expanded affiliated group;
為延伸關聯集團的成員；
 - Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
並無持有金融賬戶（為其延伸關聯集團成員持有的金融賬戶除外）；
 - Does not make withholdable payments to any person other than to members of its expanded affiliated group that are not limited FFIs or limited branches;
並無向任何其延伸關聯集團成員以外並非有限外國金融機構或有限分公司的人士支付須預扣款項；
 - Does not hold an account (other than a depository account in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and
並無於其延伸關聯集團成員以外的任何預扣代理持有賬戶（該實體在其營運國家用以支付開支的存款賬戶除外）或收取款項；以及
 - Has not agreed to report under §1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.
並無同意代表任何金融機構（包括其延伸關聯集團成員）根據第 1.1471-4(d)(2)(ii)(C) 條進行申報或就第 4 章而言擔任代理。

Part XXVIII **Sponsored Direct Reporting NFFE (see instructions for when this is permitted)**
第 XXVIII 部分 獲贊助的直接申報非金融外國實體 (獲允許的情況請參閱指引)

42 Name of sponsoring entity: _____
贊助實體名稱: _____

43 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.
本人證明第 I 部分指明的實體屬第 42 欄指明的實體贊助的直接申報非金融外國實體。

Part XXIX **Substantial U.S. Owners of Passive NFFE**
第 XXIX 部分 被動非金融外國實體的實質美國擁有人

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this Part for reporting its controlling U.S. persons under an applicable IGA.

因應第 XXVI 部分要求提供非金融外國實體每名實質美國擁有人的姓名、地址及納稅人識別號碼。有關實質美國擁有人的定義請參閱指引。如向視為申報模式 1 外國金融機構或申報模式 2 外國金融機構的外國金融機構提交此表格，非金融外國實體亦可根據適用 IGA 使用此部分申報其美國控權人士。

Name 姓名	Address 地址	TIN 納稅人識別號碼

Part XXX **Certification**
第 XXX 部分 證明

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

在作偽證將受懲罰的前提下，本人聲明已檢查本表格中所填寫之資料，並在本人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，本人進一步證明：

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W.
此表格第 1 欄指明的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 條提交此表格的商戶，
- The entity identified on line 1 of this form is not a U.S. person.
此表格第 1 欄指明的實體並非美國人士，
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
此表格的相關收入為：(a) 並非與美國進行的貿易或業務實際相關，(b) 實際相關，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，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。

Furthermore, I 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，本人授權此表格可提供予任何可控制、收取或保管第 1 欄指明實體實益擁有的收入，或有權撥付或支付第 1 欄指明實體實益擁有的收入之預扣代理。

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

如此表格的任何證明變得不正確，本人同意於 30 天內重新提交表格。

Sign Here
在此簽署



Signature of individual authorized to sign for beneficial owner
授權代表實益擁有人的個人簽署

Print name
正楷姓名

Date (MM-DD-YYYY)
日期 (月-日-年年年)

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

(本文件之中文譯本僅供參考，中英文本之內容如有歧異，概以英文本為準。)