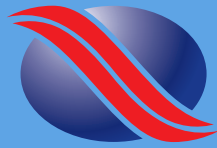


A/C No.: \_\_\_\_\_

Client's Name: \_\_\_\_\_

A.E. Code: \_\_\_\_\_



**信達國際證券有限公司**  
CINDA INTERNATIONAL SECURITIES LIMITED

保證金證券買賣戶口開戶申請表  
(公司／機構戶口)

**ACCOUNT OPENING FORM OF MARGIN SECURITIES TRADING ACCOUNT  
(FOR CORPORATION/INSTITUTIONAL ACCOUNT)**

(此表格的英文與中文譯本如有歧義，概以英文本為準。)

**(In case of any inconsistency between the English version and the Chinese translation of this form,  
the English version shall apply and prevail.)**

香港灣仔港灣道18號中環廣場58樓5801-04及08室  
Suites 5801-04&08, 58/F, Central Plaza, 18 Harbour Road, Wanchai, Hong Kong  
電話Tel: (852) 2235-7888 傳真Fax: (852) 2235-7878  
網址Website: <https://www.cinda.com.hk>



# 保證金證券買賣戶口開戶申請表(公司／機構戶口)

致：信達國際證券有限公司(下稱「信達國際證券」)，按《證券及期貨條例》於證券及期貨事務監察委員會獲發牌為持牌法團(中央編號AEL202)可從事證券交易及為香港聯合交易所有限公司(「聯交所」)參與者，其註冊地址位於香港灣仔港灣道18號中環廣場58樓5801-04及08室。

## 1. 開戶申請

本公司 \_\_\_\_\_ (下稱「客戶」)，

公司註冊證明書號碼為 \_\_\_\_\_ 茲要求「信達國際證券」為本公司：

(\*請選擇適當項目)

- 依照保證金證券買賣戶口客戶協議中的條款及條件(下稱「條款及條件」)，開立及維持一個或多個**不設有電子交易服務**的保證金證券買賣戶口
- 依照條款及條件及保證金證券買賣戶口客戶協議中的電子交易服務的條款及條件(下稱「額外條款及條件」)，開立及維持一個或多個**電子交易服務**的保證金證券買賣戶口，並為本公司提供一個密碼及用戶名稱以便使用「信達國際證券」電子交易服務(下稱「信達國際證券網服務」)

### 電子交易用戶登記

- 點擊報價(免費)
- 串流式即時報價(服務收費視乎「信達國際證券」網站上提供的收費表而定)(勾選此框，本公司確認並同意「信達國際證券」直接從本公司的買賣戶口中扣除服務費。)

報價系統： \_\_\_\_\_

市場(可選擇多於一項)： 港股  美股

### 電子交易密碼(只適用於網上交易戶口)

本公司將獲取股票網上交易密碼，以便本公司進行買賣交易。本公司完全明白戶口密碼是絕對保密。本公司須對「信達國際證券」核實密碼後被接納的所有買賣、損失、費用及支出負全部責任。

## 2. 申請開通以下證券交易

(\*請選擇適當項目)

- 中華通證券北向交易(不適用於國內投資者)
- 基金(不適用於美國或加拿大投資者)

## 3. 申請電子結單服務

本公司現申請「信達國際證券」之電子結單服務。在填妥本部份後，本公司同意以電子郵件形式收取本公司之戶口結單，並授權「信達國際證券」不再郵寄所有的結單到本公司之通訊地址。本公司並承諾如本公司之電郵地址有所更改，會於七(7)個曆日前通知「信達國際證券」。

(\*請選擇適當項目)

- 本公司要求以**電子形式**收取結單，請把結單電郵至客戶資料表所列本公司之電郵地址。
- 本公司要求同時以**郵寄及電子形式**收取結單。本公司承諾在本公司的通訊地址發生任何更改前七(7)個曆日通知「信達國際證券」。本公司確認並同意「信達國際證券」直接從本公司的買賣戶口中扣除每月港幣100元的費用。

註：於傳送電子結單予本公司時，本公司將被視作已收到該結單。

## 4. 投資賬戶資料

本公司現聲明

(\*請選擇適當項目)

- 本公司在「信達國際」集團公司(註)維持了一個或以上之投資戶口，投資賬戶號碼如下：

證券： \_\_\_\_\_ 期貨： \_\_\_\_\_

- 本公司在「信達國際」集團公司(註)沒有維持任何投資戶口。

註：「信達國際」集團公司包括「信達國際證券」的任何控股公司、同系附屬公司或聯營公司。

## 5. 服務種類

本公司於「信達國際證券」開立一個或多個保證金證券買賣戶口(下稱「該戶口」)以進行證券買賣。本公司明白「信達國際證券」有絕對酌情權，根據條款及條件在信達國際證券認為適合的情況下，就本公司於證券交易提供財務通融，「信達國際證券」會為本公司維持並記錄該戶口之交易為保證金證券買賣。「信達國際證券」同意不時應本公司要求，按其獨自酌情權讓本公司在「信達國際證券」開立一個或多個戶口並以代理人身份行事(除非客戶協議之條款及條件中特別註明「信達國際證券」為主事人)。

## 6. 口頭指示／傳真／電郵訊息保障書

本公司現授權「信達國際證券」接受任何本公司(包括本公司的授權代表)發出之口頭指示及／或傳真及／或電郵訊息為原本指示及「信達國際證券」因執行此指示而招致、蒙受或遭受一切損失、賠款、利息、成本、費用及一切因法律行動而招致、蒙受或遭受之索償，向「信達國際證券」作出賠償保證及保障「信達國際證券」不會因此蒙受損失。本公司免除「信達國際證券」因此授權所引起的責任及損害。

## 7. 海外賬戶稅收合規法案

本公司現聲明若本公司之受益人在日後成為美國公民／美國綠卡持有人／美國納稅人，本公司會於二十一(21)個曆日內通知「信達國際證券」。

## 8. 個人資料(私隱)政策通知(見條款及條件附錄三)

(\*請選擇適當項目)

- 本公司確認個人資料(私隱)政策通知並**同意**「信達國際證券」使用及向其他人士提供本公司的資料作直接促銷用途。
- 本公司確認個人資料(私隱)政策通知，但**不同意**「信達國際證券」使用或提供本公司的資料予其他人士作直接促銷用途。

## 9. 聲明及確認

本公司現聲明已閱悉及同意此開戶申請表，並已填寫客戶資料表，及已閱悉及同意當中包含的條款及條件、個人資料(私隱)政策通知、客戶款項常設授權、客戶證券常設授權及額外條款及條件(如同時申請信達國際證券網服務)。上述所有文件共同構成「信達國際證券」與本公司就該戶口達成的「客戶協議」。

本公司現聲明及確認由「信達國際證券」給予本公司之協議，包括但不限於風險披露聲明、個人資料(私隱)政策通知、客戶款項常設授權及客戶證券常設授權以及額外條款及條件的第九條(如同時申請信達國際證券網服務)，「信達國際證券」是按本公司選擇的語言(英文或中文)提供。本公司獲邀請謹慎閱讀該風險披露聲明、個人資料(私隱)政策通知、客戶款項常設授權及客戶證券常設授權、提出問題並按本身意願選擇是否聽取獨立法律意見。本公司已獲解釋該風險披露聲明。

本公司同意上述第1至9項之安排及選擇。

授權簽署及／或公司印章
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見證人簽署
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被授權簽署人姓名：\_\_\_\_\_

見證人姓名：\_\_\_\_\_

客戶名稱：\_\_\_\_\_

所屬專業／銜頭：\_\_\_\_\_

公司註冊證明書號碼：\_\_\_\_\_

身份證／護照號碼：\_\_\_\_\_

日期：\_\_\_\_\_

日期：\_\_\_\_\_

## 10. 持牌人聲明

本人已按客戶選擇的語言(英文或中文)給予及向客戶解釋有關之風險披露聲明，並已邀請客戶謹慎閱讀該風險披露聲明、個人資料(私隱)政策通知、客戶款項常設授權及客戶證券常設授權、提出問題，並按其本身意願選擇是否聽取獨立法律意見。

本人現聲明當本人知悉或發現以下情況會於五(5)個曆日內通知「信達國際證券」：

1. 客戶是美國人士。
2. 客戶之受益人因情況轉變而成為美國人士。
3. 客戶直接或間接在「信達國際證券」擁有、控制或開立任何其他賬戶。

持牌人簽署
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姓名(請用正楷書寫)： \_\_\_\_\_

中央編號： \_\_\_\_\_

日期： \_\_\_\_\_

### 信達國際證券有限公司確認

信達國際證券有限公司確認並同意此開戶申請表

\_\_\_\_\_ 日期： \_\_\_\_\_  
信達國際證券有限公司授權人士

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# Account Opening Form of Margin Securities Trading Account (For Corporation/Institutional Account)

To: Cinda International Securities Limited (“CISL”), a licensed corporation (CE No. AEL202) licensed by the Securities and Futures Commission under the Securities and Futures Ordinance carrying out the regulated activity of dealing in securities and an Exchange Participant of the Stock Exchange of Hong Kong Limited whose registered office is situated at Suites 5801-04&08, 58/F, Central Plaza, 18 Harbour Road, Wanchai, Hong Kong.

## 1. Account Opening Application

We \_\_\_\_\_ (“Client”),

Certificate of Incorporation No. \_\_\_\_\_ hereby apply to open and maintain:

(\* Please tick whichever is appropriate)

- a margin securities trading account or accounts **without electronic trading services** on the terms and conditions set out in the Terms and Conditions of Client’s Agreement for Margin Securities Trading Account (“Terms and Conditions”)
- a margin securities trading account or accounts **with electronic trading services** on the Terms and Conditions, and Terms and Conditions for Electronic Trading Services of Client’s Agreement for Margin Securities Trading Account (“Additional Terms and Conditions”) and to provide us with a Password and User ID in order to access the CISL electronic trading services (“CISL Web Services”)

### Electronic Trading Registration

- Snapshot Stock Quote (free of charge)
- Streaming Real Time Stock Quote (Service charge subject to charges schedule available on Cinda International’s website) (By ticking this box, we acknowledge and agree CISL to deduct the service fee directly from our Trading Account.)

Quotation system: \_\_\_\_\_  
Market (could choose more than one):  HK stocks  US stocks

### E-Trade Password (For Account with E-Trade)

We will receive our account password for E-Trade. We understand that our password is strictly confidential and we are responsible for all loss, cost and expenses, should any transaction be accepted and concluded by CISL on quoting of the said password.

## 2. Application for the following securities trading

(\*Please tick whichever is appropriate)

- Northbound trading of China Connect Securities (Not applicable to Mainland Investors)
- Fund (Not applicable to US or Canadian Investors)

## 3. Subscription of Electronic Statement Service

We hereby apply to subscribe for CISL electronic statement service. By completing this part, we hereby consent to receive our statement of account through our email address and authorize CISL not to deliver any physical statement of account to our correspondence address. We undertake to notify CISL of any change in our email address seven (7) calendar days before such change.

(\*Please tick whichever is appropriate)

- We hereby request to receive **electronic statement** at our email address as stated on the Client’s Information Statement.
- We hereby request for **physical statement in addition to electronic statement**. We undertake to notify CISL of any change in our correspondence address seven (7) calendar days before such change. We acknowledge and agree CISL to deduct the monthly fee of HK\$100 directly from our Trading Account.

**Remarks:** We will be deemed to have received the statement by email at the time of transmission to us.

## 4. Investment Account(s) Information

We hereby declare that

(\* Please tick whichever is appropriate)

- We have one or more investment account(s) maintained with Cinda International group companies (Note), the account number(s) is(are) as follows:

Securities: \_\_\_\_\_ Futures: \_\_\_\_\_

- We do not have any investment account maintained with Cinda International group companies (Note).

**Note:** Cinda International group companies include any holding company, fellow subsidiary or associate of CISL.

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**5. Type of Service**

We wish to open one or more margin securities trading account (the “Account(s)”) with CISL for the purchase or sale of securities. We understand that CISL may, at its absolute discretion, from time to time in accordance with the Terms and Conditions as CISL may think fit, provide us with financial accommodation in respect of transactions in securities effected by CISL. The Account(s) which CISL maintains for us to record such transactions shall be margin securities trading. CISL agrees that CISL will from time to time at our request at CISL’s sole discretion allow us to open one or more Account(s) with CISL and will act as agent (except as principal on occasions specified in Client’s Agreement for the Account(s) subject to the Terms and Conditions).

**6. Verbal Instructions/Fax/Email Indemnity Letter**

We hereby authorize CISL to accept any verbal instructions and/or fax and/or email message from us (including our authorized representatives) as the original instruction, and we shall fully indemnify CISL from and against all losses, damages, interest, costs, expenses, actions, demands, claims, proceedings whatsoever which may incur, suffer or sustain as a result of or arising from the exercise of that instruction. We hereby waive any liabilities for CISL that may arise from these authorizations.

**7. Foreign Account Tax Compliance Act**

We hereby declare that if the beneficial owner(s) of our company become(s) a US citizen/US green card holder/US taxpayer in future, we will notify CISL within twenty-one (21) calendar days.

**8. Notice of Personal Data (Privacy) Policy (see Appendix 3 of the Terms and Conditions)**

(\* Please tick whichever is appropriate)

- We acknowledge Notice of Personal Data (Privacy) Policy and **consent** to CISL using or providing to other persons our data for use in direct marketing.
- We acknowledge Notice of Personal Data (Privacy) Policy but **do not consent** to CISL using or providing to other persons our data for use in direct marketing.

**9. Declaration and Acknowledgments**

We hereby declare that we have read and agreed to this Account Opening Form, completed the Client’s Information Statement and have read and agreed to Terms and Conditions, and Notice of Personal Data (Privacy) Policy, Client Money Standing Authority and Client Securities Standing Authority contained therein, and the Additional Terms and Conditions (if also applying for CISL Web Services), which collectively form the “Client’s Agreement” made between CISL and us in relation to the Account(s).

We hereby acknowledge and confirm that the Client’s Agreement(s), including but not limited to the Risk Disclosure Statements, Notice of Personal Data (Privacy) Policy, Client Money Standing Authority, Client Securities Standing Authority and Clause 9 of Additional Terms and Conditions (if also applying for CISL Web Services) were provided to us in a language of our choice (English or Chinese). We were invited to read the Risk Disclosure Statements, Notice of Personal Data (Privacy) Policy, Client Money Standing Authority and Client Securities Standing Authority carefully, ask questions and take independent legal advice if we wish. We have been explained the Risk Disclosure Statements.

**We hereby agree to the arrangements and choices listed in items 1 to 9 as shown above.**

Authorized Signature and/or Company Chop
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Signature of Witness
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Name of Authorized signatory(ies): \_\_\_\_\_

Name of Witness: \_\_\_\_\_

Name of Client: \_\_\_\_\_

Profession/Title: \_\_\_\_\_

Certificate of Incorporation No.: \_\_\_\_\_

ID/Passport No.: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



**10. Declaration by Licensed Person**

I have provided and explained the Risk Disclosure Statements to the Client in a language of their choice (English or Chinese) and have invited them to read the Risk Disclosure Statements, Notice of Personal Data (Privacy) Policy, Client Money Standing Authority and Client Securities Standing Authority carefully, ask questions and take independent legal advice if they wish.

I hereby declare that I would notify CISL within five (5) calendar days when it comes to my knowledge or understanding that:

1. The Client is a US Person.
2. The beneficial owner(s) of the Client become(s) a US Person subject to change in circumstances.
3. The Client directly or indirectly owns, controls or establishes any other account(s) with CISL.

Signature of Licensed Person

Name in Block Letters: \_\_\_\_\_

CE No.: \_\_\_\_\_

Date: \_\_\_\_\_

**Acknowledgement by Cinda International Securities Limited**

Cinda International Securities Limited acknowledges and agrees to the above

\_\_\_\_\_  
Duly authorized for and on behalf of  
Cinda International Securities Limited

Date: \_\_\_\_\_

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**CLIENT'S INFORMATION STATEMENT (FOR CORPORATION/INSTITUTIONAL ACCOUNT)**  
**客戶資料表(公司／機構戶口)**

<b>1. Client Particulars 客戶資料</b> (* Please tick whichever is appropriate 請選擇適當項目)	
Name of Account (English): 戶名(英文) :	Name of Account (Chinese): 戶名(中文) :
Type of Company 公司類別 : <input type="checkbox"/> State-owned Company 國有企業 <input type="checkbox"/> Listed Company 上市公司 Exchange/Market and Stock Code 交易所／市場及股票代號 : _____ <input type="checkbox"/> Fund Management/Asset management 基金管理／資產管理 _____	
<input type="checkbox"/> Unlisted Limited Company 非上市有限公司 <input type="checkbox"/> Partnership 合夥企業 <input type="checkbox"/> Fund 基金 <input type="checkbox"/> Others (please state) 其他(請註明) : _____	
Nature of Business 業務性質 :	
Place of Incorporation 註冊地點 :	Date of Incorporation 註冊日期 :
Legal Entity Identifier No.: 法律實體識別編碼 :	Certificate of Incorporation No.: 公司註冊證明書號碼 :
Business Registration Certificate No.: 商業登記證號碼 :	Other Equivalent Registration Document and No.: (if applicable) 其他同等登記文件及號碼 : (如適用)
* Please provide supporting documents. If there are any updates on the Company's registration/identification documents previously provided, you shall notify CISL immediately and provide a copy of the updated documents. 請提供證明文件。如客戶有更新的公司登記／身份證明文件，客戶需立即通知信達國際證券，並提供更新的相關文件副本。	
Registered Address 註冊地址 :	
Business Address 營業地址 : (Please state if differ from above 如與上述有異請註明)	
Correspondence Address 通訊地址 :	
<input type="checkbox"/> Registered Address 註冊地址 <input type="checkbox"/> Business Address 營業地址 <input type="checkbox"/> Others 其他 : _____	
Email Address 電郵地址 :	
Office Telephone No. 辦公室電話號碼 : ( ) -	Mobile Phone No. 手提電話號碼 : ( ) -
<b>2. Client's Banker References 客戶銀行資料</b>	
(This information is for settlement purpose. Unless otherwise instructed by the Client, all monies payable to the Client will be credited to the following bank account(s) which is/are held in the name of the Client. Please provide a copy of the latest bank statement showing the name(s) of the account holder(s) and account number(s) as specified below. 此資料為交收之用。除非客戶另行給予指示，其所有款項將存入下列以客戶名義持有的銀行戶口。請提供一份顯示如下所示賬戶持有人姓名和賬號的最新銀行賬單副本。)	
Banker's Name 銀行名稱	Account No. 賬戶號碼
Primary Account 主要賬戶	
Other Account 其他賬戶	

### 3. Declaration of Non-US/US Entity Status 非美國／美國實體狀況聲明

(\* Please tick whichever is appropriate 請選擇適當項目)

Participating Foreign Financial Institution/Registered Deemed-Compliant Foreign Financial Institution  
參與之海外金融機構／已註冊視作合規海外金融機構  
(Global Intermediary Identification Number 全球中介機構識別號碼：\_\_\_\_\_)

US Company 美國公司  
(Tax Identification Number 繳稅識別號碼：\_\_\_\_\_)

The Client hereby declares that consent is given to CISL for providing the information of the account opened with CISL to Internal Revenue Service of the United States.

客戶現聲明同意「信達國際證券」提供其在「信達國際證券」開立之賬戶資料予美國國家稅務局。

Others 其他  
If any beneficial owner of the Client is a US Person, the Client hereby declares that consent is given to CISL for providing the information of the account opened with CISL to Internal Revenue Service of the United States.  
如客戶之任何受益人為美國人士，客戶現聲明同意「信達國際證券」提供其在「信達國際證券」開立之賬戶資料予美國國家稅務局。

In order to comply with the requirements of Foreign Account Tax Compliance Act, CISL could not open any account with the Client if the Client would not provide the above information and/or give its consent to CISL for providing the information of its account opened with CISL to Internal Revenue Service of the United States.

為符合海外賬戶稅收合規法案的要求，如客戶不提供以上的資料及／或不同意「信達國際證券」提供其在「信達國際證券」開立之賬戶資料予美國國家稅務局，「信達國際證券」不可以為客戶開立任何賬戶。

### 4. Account Operations 賬戶操作

Trading Authorized Person (responsible for giving instructions, signing and effecting transaction(s) in the account), Settlement Authorized Person (responsible for signing and effecting settlement in the account) and Signing Arrangement shall be set out in the Board Resolution of Client.

須於客戶的董事會決議案內詳細列明交易授權人士(可給予指示、簽署及就賬戶進行交易)，交收授權人士(可簽署及就賬戶進行交易的交收)及簽名安排。

### 5. Financial Information for Corporation/Institutional Clients 公司／機構客戶財務資料

(\* Please tick whichever is appropriate 請選擇適當項目)

Annual Net profit after tax (HK\$): 全年淨利潤(港幣)：	<input type="checkbox"/> ≤ 500,000	<input type="checkbox"/> 500,001 – 1,000,000	<input type="checkbox"/> 1,000,001 – 5,000,000
	<input type="checkbox"/> 5,000,001 – 10,000,000	<input type="checkbox"/> 10,000,001 – 50,000,000	<input type="checkbox"/> > 50,000,000
Net asset value (HK\$): 資產淨值(港幣)：	<input type="checkbox"/> ≤ 500,000	<input type="checkbox"/> 500,001 – 1,000,000	<input type="checkbox"/> 1,000,001 – 5,000,000
	<input type="checkbox"/> 5,000,001 – 10,000,000	<input type="checkbox"/> 10,000,001 – 50,000,000	<input type="checkbox"/> > 50,000,000
Anticipated Amount of Trading Activities in the Account at Any Time (HK\$): 賬戶內預期不時的交易水平(港幣)：	<input type="checkbox"/> ≤ 500,000	<input type="checkbox"/> 500,001 – 1,000,000	<input type="checkbox"/> 1,000,001 – 5,000,000
	<input type="checkbox"/> 5,000,001 – 10,000,000	<input type="checkbox"/> 10,000,001 – 50,000,000	<input type="checkbox"/> > 50,000,000

### 6. Investment History 投資紀錄

(\* Please tick whichever is appropriate 請選擇適當項目)

Does the Client have any investment experience? 客戶是否有投資經驗？  Yes 是  No 否

- a. Securities 股票：\_\_\_\_\_year(s) 年      b. Futures/Options 期貨／期權：\_\_\_\_\_year(s) 年  
c. Forex 外匯：\_\_\_\_\_year(s) 年      d. Warrants 權證：\_\_\_\_\_year(s) 年  
e. Fund(s) 基金：\_\_\_\_\_year(s) 年  
f. Others 其他：\_\_\_\_\_year(s) 年 (please specify 請說明：\_\_\_\_\_)

**7. Investment Objectives and Strategy 投資目的及策略**

(\* Please tick whichever is appropriate 請選擇適當項目)

- i.  Long Term 長線投資       Short Term 短線投資       Capital Growth 資本增值  
 Dividends 股息       Hedging Purpose 對沖       Others 其他 (please specify 請說明: \_\_\_\_\_)
- ii.  High Risk 高風險       Medium Risk 中風險       Low Risk 低風險

**8. Knowledge on Derivative Products 衍生工具之認識**

(\* Please tick whichever is appropriate 請選擇適當項目)

Client **have NO knowledge** of the following derivative product(s). 客戶對下列衍生產品**沒有認識**。

- Warrants 權證       Callable Bull/Bear Contracts (“CBBCs”) 牛熊證  
 Stock Options 股票期權       Equity Linked Instruments (“ELIs”) 股票掛鈎票據  
 Exchange Traded Funds with Synthetic Replication Strategies (“ETFs”) 交易所買賣基金 (綜合複製策略)

Client **have knowledge** of the following derivative product(s). 客戶對下列衍生產品**有認識**。

(\* Please provide the relevant supporting document(s) 請提供有關證明文件)

- Warrants 權證       CBBCs 牛熊證  
 Stock Options 股票期權       ELIs 股票掛鈎票據  
 ETFs 交易所買賣基金 (綜合複製策略)

For the product(s) of which the Client **has knowledge**, please fill in the following question.

就有**認識**之產品，請完成以下問題。

The Client has obtained the knowledge of the relevant derivative product(s) from:

客戶是從以下途徑獲取相關產品之**認識**：

	Warrants 權證	CBBCs 牛熊證	Stock Options 股票期權	ELIs 股票掛鈎票據	ETFs交易所 買賣基金 (綜合複製策略)
The Client has prior trading experience on (executed 5 or more transactions within the past 3 years)* 客戶有有關的買賣經驗(在過去三年曾執行過五次或以上有關的交易)*					

**The Client hereby confirms that it has read and understood the risk disclosure statements on derivative product(s) contained in Appendix 1 of the Terms and Conditions of Client’s Agreement. The Client understands that it must have to acquire enough understanding on derivative product(s) before trading, and the Client shall accept all the risks and bear the potential losses before trading in derivative products.**

客戶特此確認已閱讀並理解客戶協議條款及條件附錄一中包含的衍生產品風險披露聲明。客戶明白在交易前必須對衍生產品有足夠的了解，客戶應在交易衍生產品前接受所有風險並承擔潛在損失。

**9. Particulars of Directors of the Client 客戶董事資料**

Name 姓名	ID Card/Passport No. 身份證/護照號碼	Name 姓名	ID Card/Passport No. 身份證/護照號碼

**10. Particulars of Ultimate Beneficial Owner 最終實益擁有人資料**

Beneficial owner’s name 實益擁有人名稱	Shareholding 所佔股權(%)	Beneficial owner’s name 實益擁有人名稱	Shareholding 所佔股權(%)

## 11. Declaration 聲明

The Client represents that the information on this Client's Information Statement is true, complete and correct and that the representations in the Client's Agreement are accurate. CISL is entitled to rely fully on such information and representations for all purposes, unless CISL receives notice in writing of any change. The Client understands that CISL will be unable to assess the suitability of the requested service to the Client's interest if the information provided by the Client is incorrect. CISL is authorized at any time to contact anyone, including the Client's bankers, brokers or any credit agency, for the purposes of verifying the information provided on this Client's Information Statement.

客戶茲聲明在此客戶資料表內的資料屬真實、完整及正確，客戶協議內之一切聲明亦準確。除非「信達國際證券」接到書面更改通知，否則「信達國際證券」有權為所有目的，完全依賴這些資料及聲明。客戶明白，如果客戶提供的信息不正確，「信達國際證券」將無法評估所請求的服務是否適合客戶的利益。「信達國際證券」有權隨時聯絡任何人，包括客戶之銀行、經紀或任何信貸調查機構，以求證實此客戶資料表內所載之內容。

Authorized Signature and/or Company Chop

授權簽署及／或公司印章

Name of Authorized signatory(ies)被授權簽署人姓名：

Name of Client客戶名稱：

Date日期：







## 自我證明表格 - 實體

請以正楷填寫第一至第五部

### 重要提示：

- 這是由賬戶持有人向信達國際證券有限公司及/或信達國際期貨有限公司(「信達國際」)提供的自我證明表格，以作自動交換財務賬戶資料用途。信達國際可把收集所得的資料交給稅務局，稅務局會將資料轉交到另一稅務管轄區的稅務當局。
- 如賬戶持有人的稅務居民身分有所改變，應盡快將所有變更通知信達國際。
- 除不適用或特別註明外，必須填寫這份表格所有部分。如這份表格上的空位不夠應用，可另紙填寫。在欄/部標有星號(\*)的項目為信達國際須向稅務局申報的資料。

### 第一部 實體賬戶持有人的身分識別資料

(對於聯名賬戶或多人聯名賬戶，每名實體賬戶持有人須分別填寫一份表格)

#### (一) 實體或分支機構的法定名稱 \*

\_\_\_\_\_

#### (二) 實體成立為法團或設立所在的稅務管轄區

\_\_\_\_\_

#### (三) 香港商業登記號碼

\_\_\_\_\_

#### (四) 現時營業地址

第一行 (例如：室、樓層、大廈、街道、地區)

\_\_\_\_\_

第二行 (城市) \*

\_\_\_\_\_

第三行 (例如：省、州)

\_\_\_\_\_

國家 \*

\_\_\_\_\_

郵政編碼/郵遞區號碼

\_\_\_\_\_

#### (五) 通訊地址 (如通訊地址與現時營業地址不同，請填寫此欄)

第一行 (例如：室、樓層、大廈、街道、地區)

\_\_\_\_\_

第二行 (城市)

\_\_\_\_\_

第三行 (例如：省、州)

\_\_\_\_\_

國家

\_\_\_\_\_

郵政編碼/郵遞區號碼

\_\_\_\_\_

### 第二部 實體類別

請在其中一個適當的方格內加上✓號，並提供有關資料。

財務機構	<input type="checkbox"/> 託管機構、存款機構或指明保險公司 <input type="checkbox"/> 投資實體，但不包括由另一財務機構管理 (例如：擁有酌情權管理投資實體的資產) 並位於非參與稅務管轄區的投資實體
主動非財務實體	<input type="checkbox"/> 該非財務實體的股票經常在_____ (一個具規模證券市場) 進行買賣 <input type="checkbox"/> _____的有關連實體，該有關連實體的股票經常在_____ (一個具規模證券市場) 進行買賣 <input type="checkbox"/> 政府實體、國際組織、中央銀行或由前述的實體全權擁有的其他實體 <input type="checkbox"/> 除上述以外的主動非財務實體 (請說明_____)
被動非財務實體	<input type="checkbox"/> 位於非參與稅務管轄區並由另一財務機構管理的投資實體 <input type="checkbox"/> 不屬主動非財務實體的非財務實體

### 第三部 控權人(如實體賬戶持有人是被動非財務實體，請填寫此部)

就賬戶持有人，請填寫所有控權人的姓名在列表內。就法人實體，如行使控制權的並非自然人，控權人會是該法人實體的高級管理人員。

每名控權人須分別填寫一份自我證明表格 – 控權人。

(一)	(五)
(二)	(六)
(三)	(七)
(四)	(八)

### 第四部 居留司法管轄區及稅務編號或具有等同功能的識別編號（以下簡稱「稅務編號」）\*

請提供以下資料，列明（a）賬戶持有人的**居留司法管轄區**，亦即賬戶持有人的稅務管轄區（香港包括在內）及（b）該居留司法管轄區發給賬戶持有人的稅務編號。請列出**所有**（不限於5個）居留司法管轄區。

如賬戶持有人的居留司法管轄區超過五個，請另紙填寫。

如賬戶持有人是香港稅務居民，稅務編號是其香港商業登記號碼。

如果賬戶持有人並非任何稅務管轄區的稅務居民（例如：它是財政透明實體），請填寫實際管理機構所在的稅務管轄區。

如沒有提供稅務編號，必須填寫合適的理由（請按下列**A**、**B** 或 **C**三項填寫合適的理由）：

**理由 A** – 賬戶持有人的居留司法管轄區並沒有向其居民發出稅務編號。

**理由 B** – 賬戶持有人不能取得稅務編號。如選取這一理由，請解釋賬戶持有人不能取得稅務編號的原因。

**理由 C** – 賬戶持有人毋須提供稅務編號。居留司法管轄區的主管機關不需要賬戶持有人披露稅務編號。

居留司法管轄區	稅務編號	如沒有提供稅務編號，請填寫理由 <b>A</b> 、 <b>B</b> 或 <b>C</b>	如選取理由 <b>B</b> ，請解釋賬戶持有人不能取得稅務編號的原因
(一)			
(二)			
(三)			
(四)			
(五)			
備註：			

## 第五部 聲明及簽署

本人知悉及同意，信達國際可根據《稅務條例》（第112章）有關交換財務賬戶資料的法律條文，（a）收集本表格所載資料並可備存作自動交換財務賬戶資料用途及（b）把該等資料和關於賬戶持有人及任何須申報賬戶的資料向香港特別行政區政府稅務局申報，從而把資料轉交到賬戶持有人的居留司法管轄區的稅務當局。

本人證明，就與本表格所有相關的賬戶，本人獲賬戶持有人授權簽署本表格。

本人承諾，如情況有所改變，以致影響本表格第一部所述的實體的稅務居民身分，或引致本表格所載的資料不正確，本人會通知信達國際，並會在情況發生改變後30日內，向信達國際提交一份已適當更新的自我證明表格。

本人聲明就本人所知所信，本表格內所填報的所有資料和聲明均屬真實、正確和完備。

簽署 \_\_\_\_\_  
姓名 \_\_\_\_\_  
身分 \_\_\_\_\_ （例如：公司的董事或高級人員、合夥的合夥人、信託的受託人等）  
日期（日/月/年） \_\_\_\_\_

**警告：根據《稅務條例》第80(2E)條，如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。一經定罪，可處第3級（即港幣\$10,000）罰款。**

本表格之中英文版文義如有歧義，概以英文本為準。

## 自我證明表格 - 控權人

請以正楷填寫第一至第五部

### 重要提示：

- 這是由控權人向信達國際證券有限公司及/或信達國際期貨有限公司(「信達國際」)提供的自我證明表格，以作自動交換財務賬戶資料用途。信達國際可把收集所得的資料交給稅務局，稅務局會將資料轉交到另一稅務管轄區的稅務當局。
- 如控權人的稅務居民身分有所改變，應盡快將所有變更通知信達國際。
- 除不適用或特別註明外，必須填寫這份表格所有部分。如這份表格上的空位不夠應用，可另紙填寫。在欄/部標有星號(\*)的項目為信達國際須向稅務局申報的資料。

### 第一部 控權人的身分識別資料 (請在適當的方格填上✓號，並提供有關資料)

#### (一) 控權人的姓名

稱謂  先生  太太  女士  小姐  其他 \_\_\_\_\_  
姓氏 \* \_\_\_\_\_  
名字 \* \_\_\_\_\_  
中間名 \_\_\_\_\_

#### (二) 身份證明文件類別

香港身份證  護照  其他 \_\_\_\_\_

身份證明文件號碼 \_\_\_\_\_

#### (三) 現時住址

第一行 (例如：室、樓層、大廈、街道、地區) \_\_\_\_\_  
第二行 (城市) \* \_\_\_\_\_  
第三行 (例如：省、州) \_\_\_\_\_  
國家 \* \_\_\_\_\_  
郵政編碼/郵遞區號碼 \_\_\_\_\_

#### (四) 通訊地址 (如通訊地址與現時住址不同，請填寫此欄)

第一行 (例如：室、樓層、大廈、街道、地區) \_\_\_\_\_  
第二行 (城市) \_\_\_\_\_  
第三行 (例如：省、州) \_\_\_\_\_  
國家 \_\_\_\_\_  
郵政編碼/郵遞區號碼 \_\_\_\_\_

#### (五) 出生日期 \* (日/月/年)

\_\_\_\_\_

#### (六) 出生地點 (可不填寫)

鎮/城市 \_\_\_\_\_  
省/州 \_\_\_\_\_  
國家 \_\_\_\_\_

## 第二部 閣下作為控權人的實體賬戶持有人

請填寫 閣下作為控權人的實體賬戶持有人的名稱。

實體	實體賬戶持有人的名稱
(一)	
(二)	
(三)	

## 第三部 居留司法管轄區及稅務編號或具有等同功能的識別編號（以下簡稱「稅務編號」）\*

請提供以下資料，列明（a）控權人的**居留司法管轄區**，亦即控權人的稅務管轄區（香港包括在內）及（b）該居留司法管轄區發給控權人的稅務編號。請列出**所有**（不限於5個）居留司法管轄區。

如控權人的居留司法管轄區超過五個，請另紙填寫。

如控權人是香港稅務居民，稅務編號是其香港身份證號碼。

如沒有提供稅務編號，必須填寫合適的理由（請按下列**A**、**B** 或 **C**三項填寫合適的理由）：

**理由 A** – 控權人的居留司法管轄區並沒有向其居民發出稅務編號。

**理由 B** – 控權人不能取得稅務編號。如選取這一理由，請解釋控權人不能取得稅務編號的原因。

**理由 C** – 控權人毋須提供稅務編號。居留司法管轄區的主管機關不需要控權人披露稅務編號。

居留司法管轄區	稅務編號	如沒有提供稅務編號， 請填寫理由A、B 或 C	如選取理由B，請解釋控權人 不能取得稅務編號的原因
(一)			
(二)			
(三)			
(四)			
(五)			
備註：			

#### 第四部 控權人類別

就第二部所載的每個實體，請在適當方格內加上✓號，指出控權人就每個實體所屬的控權人類別。

實體類別	控權人類別	實體 (1)	實體 (2)	實體 (3)
法人	擁有控制股權的個人（即擁有不少於百分之二十五的已發行股本）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	以其他途徑行使控制權或有權行使控制權的個人（即擁有不少於百分之二十五的表決權）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	擔任該實體的高級管理人員/對該實體的管理行使最終控制權的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
信託	財產授予人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	受託人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	保護人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	受益人或某類別受益人的成員	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	其他（例如：如財產授予人/受託人/保護人/受益人為另一實體，對該實體行使控制權的個人）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
除信託以外的法律安排	處於相等/相類於財產授予人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	處於相等/相類於受託人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	處於相等/相類於保護人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	處於相等/相類於受益人或某類別受益人的成員位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	其他（例如：如處於相等/相類於財產授予人/受託人/保護人/受益人位置的人為另一實體，對該實體行使控制權的個人）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 第五部 聲明及簽署

本人知悉及同意，信達國際可根據《稅務條例》（第112章）有關交換財務賬戶資料的法律條文，（a）收集本表格所載資料並可備存作自動交換財務賬戶資料用途及（b）把該等資料和關於控權人及任何須申報賬戶的資料向香港特別行政區政府稅務局申報，從而把資料轉交到控權人的居留司法管轄區的稅務當局。

本人證明，就與本表格所有相關的實體賬戶持有人所持有的賬戶，本人是控權人。

本人承諾，如情況有所改變，以致影響本表格第一部所述的個人的稅務居民身分，或引致本表格所載的資料不正確，本人會通知信達國際，並會在情況發生改變後30日內，向信達國際提交一份已適當更新的自我證明表格。

本人聲明就本人所知所信，本表格內所填報的所有資料和聲明均屬真實、正確和完備。

簽署 \_\_\_\_\_

姓名 \_\_\_\_\_

日期（日/月/年） \_\_\_\_\_

**警告：根據《稅務條例》第80(2E)條，如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。一經定罪，可處第3級（即港幣\$10,000）罰款。**

本表格之中英文版文義如有歧義，概以英文本為準。





## 自我證明表格內採用的名詞及措辭釋義

### 「帳戶持有人」

「帳戶持有人」指被維持該財務帳戶的財務機構列明為或識辨為帳戶的持有人的人士，不論該人士是否為過渡實體。所以，如果一個信託或遺產被列明為某財務帳戶的持有人或擁有人，則帳戶持有人是該信託或遺產，而非受託人、信託的擁有人或受益人。同樣地，如果一個合夥被列明為某財務帳戶的持有人或擁有人，則帳戶持有人是該合夥，而非合夥的合夥人。

除財務機構外，若有關人士以代理人、託管人、代名人、簽署人、投資顧問、中介人或合法監護人身份代其他人士持有財務帳戶，他不會被視為帳戶持有人。在這種情況下，帳戶持有人應為該其他人士。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。

### 「主動非財務實體」

「主動非財務實體」指符合任何以下準則的非財務實體，總括而言，有關準則指：

- 符合相關收入及資產規定的主動非財務實體；
- 其股票被公開進行買賣的非財務實體；
- 政府實體、國際組織、中央銀行或其全權擁有的實體；
- 屬並非財務集團成員的控權非財務實體；
- 新成立的非財務實體；
- 正進行清盤或出現破產的非財務實體；
- 屬並非財務集團成員的財資中心；或
- 非牟利的非財務實體。

如符合任何以下準則，實體會被分類為主動非財務實體：

- (a) 在該年的對上一個公曆年或其他適當申報期，該非財務實體的總收入中少於50%屬被動收入；及在該公曆年或其他適當申報期內，該非財務實體持有的資產中，少於50%屬產生被動收入的資產，或屬為產生被動收入而持有的資產；
- (b) 該非財務實體的股票或該非財務實體的有關連實體股票，在某具規模證券市場中，被經常進行買賣；

- (c) 該非財務實體屬政府實體、國際組織、中央銀行或由一個或多於一個前述的實體全權擁有的實體；
- (d) 該非財務實體的活動中，相當大部分是以下活動：持有一間或多於一間從事財務機構業務以外的交易或業務的附屬公司的全部或部分已發行股份，或向該等附屬公司提供資金及服務。但不包括以下情況：該實體以投資基金形式運作，或顯示本身是投資基金，例如私人股權基金、創業資本基金、槓桿式收購基金，或以下述活動為目標的投資工具：購買或資助任何公司，然後為投資目的，持有該等公司的權益作為資本資產；
- (e) 該非財務實體(「新成立的非財務實體」)尚未經營業務，亦沒有在過往經營業務，及正出於經營財務機構業務以外的業務的意圖，而將資金投資於資產。但不包括組成已超過24個月的非財務實體；
- (f) 該非財務實體在過往5年內並非財務機構，並且正對其資產進行清盤；或出於繼續或重新展開經營財務機構業務以外的業務的意圖，而進行重組；
- (g) 該非財務實體主要從事與該實體的屬並非財務機構的有關連實體進行融資及對沖交易，或為該等有關連實體進行融資及對沖交易；但並沒有向並非其有關連實體的任何實體，提供融資或對沖服務。而其有關連實體所屬的集團，主要從事財務機構業務以外的業務；或
- (h) 該非財務實體符合以下所有要求(「非牟利的非財務實體」)：
  - (i) 該非財務實體在其居留司法管轄區成立和營運是純粹為了宗教、慈善、科學、藝術、文化、體育或教育的目的；或該非財務實體在其居留司法管轄區成立和營運，並且是專業組織、商業協會、總商會、勞工組織、農業或園藝組織、文化協會，或純粹為了促進社會福利而營運的組織；
  - (ii) 該非財務實體在其居留司法管轄區獲豁免，而無須繳付入息稅；
  - (iii) 該非財務實體並沒有任何符合以下說明的股東或成員：對該實體的收入或資產，擁有所有權權益或實益權益；
  - (iv) 該非財務實體的居留司法管轄區的適用法律，或該實體的成立文件，並不准許該實體的任何收入或資產，分配予私人或非慈善實體，或為私人或非慈善實體的利益而運用該收入或資產，除非該項分配或運用是依據該實體所進行的慈善活動而作出的；或作為支付已提供的服務的合理補償的；或

作為該實體以公平市值購買任何物業的付款的；及

- (v) 該非財務實體的居留司法管轄區的適用法律（或該非財務實體的成立文件）規定，該非財務實體一旦清盤或解散，其所有資產均須分配予某政府實體或其他非牟利組織，或須交還予該居留司法管轄區的政府，或該政府的政治分部。

### 「控權」

自然人對某實體的「控權」，通常透過其在實體的控制擁有權權益(典型地會按某個百分比(例如25%)為基準)行使。如沒有自然人透過擁有權權益行使控制，該實體的控權人將會是透過其他方式對該實體行使控制的自然人；如沒有自然人識辨為透過擁有權權益對某實體行使控制，該實體的控權人將會設定為處於高級行政人員位置或對該實體的管理行使最終控制權的自然人。

### 「控權人」

「控權人」指對該實體行使控制權的自然人。就信託而言，「控權人」指屬該信託的財產授予人、受託人、保護人(如有的話)、受益人或某類別受益人的成員的個人；或任何自然人對該信託的管理行使最終控制權(包括透過一連串的控制或擁有權)。財產授予人、受託人、保護人(如有的話)、受益人或某類別受益人的成員的個人會被視為信託的「控權人」，不論該等人士是否對該信託的活動行使控制權。

如財產授予人、受託人、保護人或受益人為實體，財產授予人、受託人、保護人或受益人的「控權人」會被視為信託的「控權人」。

就並非信託的法律安排，「控權人」指相等於或處於一個相類於信託的人士。

### 「託管機構」

「託管機構」一詞指符合以下說明的實體：該實體為他人的帳戶持有財務資產，而如此持有該等財務資產，在其業務中佔相當大部分。在這情況下，該實體可歸因於持有財務資產及相關的財務服務的總收入，相等於或超過該實體在以下期間(兩者中以較短者為準)的總收入的20%：(i) 在斷定某實體是否託管機構的年份之前的、截至12月31日(或非公曆年會計期的最後一日)為止的3年期間；(ii) 該實體存在的期間。

## 「存款機構」

「存款機構」一詞指《銀行業條例》(第155章)第2(1)條所界定的認可機構；或在銀行業務或相類業務的通常運作中接受存款的實體。

## 「實體」

「實體」一詞指法人或法律安排，例如：法團、組織、合夥、信託或基金會。該詞涵蓋並非個人(即自然人)的人士。

## 「財務機構」

「財務機構」一詞指「託管機構」、「存款機構」、「投資實體」或「指明保險公司」。

## 「投資實體」

「投資實體」一詞指：

- (a) 根據《證券及期貨條例》(第571章)獲發牌進行一項或多於一項以下受規管活動的法團 團
  - (i) 證券交易；
  - (ii) 期貨合約買賣；
  - (iii) 槓桿式外匯交易；
  - (iv) 資產管理；
- (b) 根據《證券及期貨條例》(第571章)獲註冊進行一項或多於一項以下受規管活動的機構 –
  - (i) 證券交易；
  - (ii) 期貨合約買賣；
  - (iii) 資產管理；
- (c) 根據《證券及期貨條例》(第571章)獲認可的集體投資計劃；
- (d) 符合以下說明的實體：主要為或代表其客戶從事一項或多於一項以下活動，或主要為或代表其客戶運作一項或多於一項以下項目，作為業務：
  - (i) 買賣貨幣市場工具(如支票、匯票、存款證及衍生工具等)、外匯、兌換、息率及指數工具、可轉讓證券及商品期貨；
  - (ii) 個人及集體投資組合管理；

- (iii) 以其他方式，代其他實體或個人投資、處理或管理財務資產或金錢。該等活動或運作並不包括向客戶提供非約束性投資諮詢。
- (e) 另一類投資實體(由另一財務機構管理的投資實體)是指其總收入主要可歸因於財務資產的投資、再投資或買賣並由另一存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及(d)項所述的投資實體管理的實體。

#### **「位於非參與稅務管轄區並由另一財務機構管理的投資實體」**

「位於非參與稅務管轄區並由另一財務機構管理的投資實體」一詞指其總收入主要可歸因於財務資產的投資、再投資或買賣的實體且該實體是 (i) 由一個財務機構管理；及(ii) 非參與稅務管轄區財務機構。

#### **「由另一財務機構管理的投資實體」**

如果一個實體直接或通過另一服務提供者代表另一實體進行任何上述投資實體的定義(d)項所述的活動或運作，則該另一實體會被視為由該管理實體所管理。

一個實體只有在有權自行管理另一實體的部分或全部資產的情況下，才會被視為可管理該另一實體。當一個實體由財務機構、非財務實體或個人的組合管理時，如果某一管理實體為存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及或(d)項所述的投資實體的實體，則該實體會被視為由另一實體管理。

#### **「非財務實體」**

「非財務實體」指並非財務機構的實體。

#### **「參與稅務管轄區」**

「參與稅務管轄區」指稅務條例(第112章)附表17E第2部所指明的、在香港以外的稅務管轄區。

#### **「參與稅務管轄區財務機構」**

「參與稅務管轄區財務機構」一詞指：(i) 任何居於某參與稅務管轄區的財務機構，但不包括有關財務機構位於該管轄區境外的分支機構；及(ii) 某財務機構位於某參與稅務管轄區的任何分支機構，而該財務機構並非居於該管轄區。

## 「被動非財務實體」

「被動非財務實體」指任何：(i) 不屬主動非財務實體的非財務實體；及(ii) 位於非參與稅務管轄區並由另一財務機構管理的投資實體。

## 「有關連實體」

若某實體控制另一實體，或兩個實體共同受同一人控制，則該實體是另一實體的「有關連實體」。就此而言，控制可透過直接或間接持有某實體超過50%的表決權或股份的價值。

## 「稅務居民」

一般而言，如根據某個稅務管轄區的規定(包括稅收協定)，任何實體不僅就以有關稅務管轄區為來源的收入，亦因其居籍、居所、管理工作地點、成立為法團地點，或任何性質類似的其他準則，在有關稅務管轄區需要繳稅或有繳稅責任，便會成為該稅務管轄區的稅務居民。沒有稅務居民身份的實體，例如：合夥、有限法律責任合夥或類似的法律安排，應被視為其實際管理地點所在稅務管轄區的稅務居民。一個信託應被視為一個或多於一個受託人居住的稅務管轄區的居民。有關稅務居民身分的更多資訊，請聯絡閣下的稅務顧問或瀏覽經濟合作與發展組織的自動交換資料網站：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

## 「指明保險公司」

「指明保險公司」一詞指任何屬保險公司的實體，或屬某保險公司的控權公司的實體，而該實體發出現金值保險合約或年金合約，或有責任就現金值保險合約或年金合約付款。

## 「稅務編號」(包括具有等同功能的識辨編號)

「稅務編號」一詞指納稅人的識辨編號或具有等同功能的識辨編號(如無納稅人的識辨編號)。稅務編號是稅務管轄區向個人或實體分配獨有的字母與數字組合，用於識別個人或實體的身分，以便實施該稅務管轄區的稅務法律。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：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

某些稅務管轄區不發出稅務編號。但是，這些稅務管轄區通常使用具有等同識辨功能的其他完整號碼(「具有等同功能的識辨號碼」)。此類號碼的例子包括：

- (a) 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。
- (b) 就實體而言，商業/公司登記代碼/號碼。

## Self-Certification Form – Entity

Please complete Parts 1-5 in BLOCK CAPITALS

### Important Notes:

- This is a self-certification form provided by an account holder to Cinda International Securities Limited and/or Cinda International Futures Limited (“Cinda International”) for the purpose of automatic exchange of financial account information. The data collected may be transmitted by Cinda International to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.
- An account holder should report all changes in its tax residency status to Cinda International.
- All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s). Information in fields/parts marked with an asterisk (\*) are required to be reported by Cinda International to the Inland Revenue Department.

### Part 1 Identification of Entity Account Holder

(For joint or multiple account holders, please complete a separate form for each entity account holder.)

- (1) **Legal Name of Entity or Branch \*** \_\_\_\_\_
- (2) **Jurisdiction of Incorporation or Organisation** \_\_\_\_\_
- (3) **Hong Kong Business Registration Number** \_\_\_\_\_
- (4) **Current Business Address**
- Line 1 (e.g. Suite, Floor, Building, Street, District) \_\_\_\_\_
- Line 2 (City) \* \_\_\_\_\_
- Line 3 (e.g. Province, State) \_\_\_\_\_
- Country \* \_\_\_\_\_
- Post Code/ZIP Code \_\_\_\_\_
- (5) **Mailing Address** (Please complete if different to the current business address)
- Line 1 (e.g. Suite, Floor, Building, Street, District) \_\_\_\_\_
- Line 2 (City) \_\_\_\_\_
- Line 3 (e.g. Province, State) \_\_\_\_\_
- Country \_\_\_\_\_
- Post Code/ZIP Code \_\_\_\_\_

### Part 2 Entity Type

Please tick one of the appropriate boxes and provide the relevant information.

Financial Institution	<input type="checkbox"/> Custodial Institution, Depository Institution or Specified Insurance Company <input type="checkbox"/> Investment Entity, except an investment entity that is managed by another financial institution (e.g. with discretion to manage the entity’s assets) and located in a non-participating jurisdiction
Active Non Financial Entity (“NFE”)	<input type="checkbox"/> NFE the stock of which is regularly traded on _____, which is an established securities market <input type="checkbox"/> Related entity of _____, the stock of which is regularly traded on _____, which is an established securities market <input type="checkbox"/> NFE is a governmental entity, an international organization, a central bank, or an entity wholly owned by one or more of the foregoing entities <input type="checkbox"/> Active NFE other than the above (Please specify _____)
Passive NFE	<input type="checkbox"/> Investment entity that is managed by another financial institution and located in a non-participating jurisdiction <input type="checkbox"/> NFE that is not an active NFE



**Part 3 Controlling Persons (Please complete this part if the entity account holder is a Passive NFE)**

Please indicate the name of all controlling person(s) of the account holder in the table below. If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official.

Please complete Self-Certification Form - Controlling Person for each controlling person.

(1)	(5)
(2)	(6)
(3)	(7)
(4)	(8)

**Part 4 Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent (“TIN”) \***

Please complete the following table indicating (a) the jurisdiction of residence (including Hong Kong) where the account holder is a **resident for tax purposes** and (b) the account holder’s TIN for each jurisdiction indicated. Please indicate **all** (not restricted to five) jurisdictions of residence.

If the account holder is tax resident in more than five countries, please use a separate sheet.

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number.

If the account holder is not a tax resident in any jurisdiction (e.g. fiscally transparent), indicate the jurisdiction in which its place of effective management is situated.

If a TIN is unavailable, please provide the appropriate reason **A**, **B** or **C** where indicated below:

**Reason A** - The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.

**Reason B** - The account holder is unable to obtain a TIN. Explain why the account holder is unable to obtain a TIN if you have selected this reason.

**Reason C** - TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

Jurisdiction of Residence	TIN	Enter Reason A, B or C if no TIN is available	Explain why the account holder is unable to obtain a TIN if you have selected Reason B
(1)			
(2)			
(3)			
(4)			
(5)			

Remarks:

**Part 5 Declarations and Signature**

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by Cinda International for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by Cinda International to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112).

I certify that I am authorized to sign for the account holder of all the account(s) to which this form relates.

I undertake to advise Cinda International of any change in circumstances which affects the tax residency status of the entity identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide Cinda International with a suitably updated self-certification form within 30 days of such change in circumstances.

**I declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete.**

Signature \_\_\_\_\_

Name \_\_\_\_\_

Capacity \_\_\_\_\_ (e.g. director or officer of a company, partner of a partnership, trustee of a trust etc.)

Date (dd/mm/yyyy) \_\_\_\_\_

**WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any 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. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. HK\$10,000).**

In the event of any discrepancy or inconsistency between the English version and the Chinese version of this form, the English version shall prevail.

## Self-Certification Form – Controlling Person

Please complete Parts 1-5 in BLOCK CAPITALS

### Important Notes:

- This is a self-certification form provided by a controlling person to Cinda International Securities Limited and/or Cinda International Futures Limited (“Cinda International”) for the purpose of automatic exchange of financial account information. The data collected may be transmitted by Cinda International to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.
- A controlling person should report all changes in his/her tax residency status to Cinda International.
- All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s). Information in fields/parts marked with an asterisk (\*) are required to be reported by Cinda International to the Inland Revenue Department.

### Part 1 Identification of Controlling Person (Please tick whichever is appropriate and provide the relevant information)

#### (1) Name of Controlling Person

Title  Mr  Mrs  Ms  Miss  Other \_\_\_\_\_  
Last Name or Surname \* \_\_\_\_\_  
First or Given Name \* \_\_\_\_\_  
Middle Name(s) \_\_\_\_\_

#### (2) Identity Document Type

HKID  Passport  Other \_\_\_\_\_

Identity Document Number \_\_\_\_\_

#### (3) Current Residence Address

Line 1 (e.g. Suite, Floor, Building, Street, District) \_\_\_\_\_  
Line 2 (City) \* \_\_\_\_\_  
Line 3 (e.g. Province, State) \_\_\_\_\_  
Country \* \_\_\_\_\_  
Post Code/ZIP Code \_\_\_\_\_

#### (4) Mailing Address (Please complete if different to the current residence address)

Line 1 (e.g. Suite, Floor, Building, Street, District) \_\_\_\_\_  
Line 2 (City) \_\_\_\_\_  
Line 3 (e.g. Province, State) \_\_\_\_\_  
Country \_\_\_\_\_  
Post Code/ZIP Code \_\_\_\_\_

#### (5) Date of Birth \* (dd/mm/yyyy)

\_\_\_\_\_

#### (6) Place of Birth (Not compulsory)

Town/City \_\_\_\_\_  
Province/State \_\_\_\_\_  
Country \_\_\_\_\_

**Part 2 The Entity Account Holder(s) of which you are a controlling person**

Please enter the name of the entity account holder of which you are a controlling person.

Entity	Name of the Entity Account Holder
(1)	
(2)	
(3)	

**Part 3 Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent (“TIN”) \***

Please complete the following table indicating (a) the jurisdiction of residence (including Hong Kong) where the controlling person is a **resident for tax purposes** and (b) the controlling person’s TIN for each jurisdiction indicated. Please indicate **all** (not restricted to five) jurisdictions of residence.

If the controlling person is tax resident in more than five countries, please use a separate sheet.

If the controlling person is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.

If a TIN is unavailable, please provide the appropriate reason **A, B** or **C** where indicated below:

**Reason A** - The jurisdiction where the controlling person is a resident for tax purposes does not issue TINs to its residents.

**Reason B** - The controlling person is unable to obtain a TIN. Explain why the controlling person is unable to obtain a TIN if you have selected this reason.

**Reason C** - TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

Jurisdiction of Residence	TIN	Enter Reason A, B or C if no TIN is available	Explain why the controlling person is unable to obtain a TIN if you have selected Reason B
(1)			
(2)			
(3)			
(4)			
(5)			
Remarks:			

**Part 4 Type of Controlling Person**

Please tick the appropriate box to indicate the type of controlling person for each entity stated in Part 2.

Type of Entity	Type of Controlling Person	Entity (1)	Entity (2)	Entity (3)
Legal Person	Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual who exercises control/is entitled to exercise control through other means (i.e. not less than 25% of voting rights)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust	Settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Beneficiary or member of the class of beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal Arrangement other than Trust	Individual in a position equivalent/similar to settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (e.g. individual who exercises control over another entity being equivalent / similar to settler / trustee / protector / beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Part 5 Declarations and Signature

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by Cinda International for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the controlling person and any reportable account(s) may be reported by Cinda International to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the controlling person may be resident for tax purposes pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112).

I certify that I am the controlling person of all the account(s) held by the entity account holder(s) to which this form relates.

I undertake to advise Cinda International of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide Cinda International with a suitably updated self-certification form within 30 days of such change in circumstances.

**I declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete.**

Signature \_\_\_\_\_

Name \_\_\_\_\_

Date (dd/mm/yyyy) \_\_\_\_\_

**WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any 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. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. HK\$10,000).**

In the event of any discrepancy or inconsistency between the English version and the Chinese version of this form, the English version shall prevail.



## **Meaning of terms and expressions used in Self-Certification Forms**

### **“Account Holder”**

The “Account Holder” is the person listed or identified as the holder of a financial account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a financial account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a financial account, the partnership is the Account Holder, rather than the partners in the partnership.

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, intermediary, or legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. 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.

### **“Active NFE”**

An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.



An entity will be classified as Active NFE if it meets any of the following criteria:

- (a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a governmental Entity, an international organisation, a central bank, or an Entity wholly owned by one or more of the foregoing;
- (d) 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;
- (e) the NFE is not yet operating a business and has no prior operating history, (a "start-up NFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (g) 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; or

- (h) the NFE meets all of the following requirements (a “non-profit NFE”) :
- (i) 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 organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - (ii) it is exempt from income tax in its jurisdiction of residence;
  - (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - (iv) 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
  - (v) 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 organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

### **“Control”**

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official or exercises ultimate control over the management of the Entity.

### **“Controlling Person(s)”**

“Controlling Persons” are the natural person(s) who exercise control over an Entity. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor, trustee, protector or beneficiary of a trust are themselves Entities then the Controlling Persons of the settlor, trustee, protector or beneficiary must be treated as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions to those of a trust.

### **“Custodial Institution”**

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. 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.

### **"Depository Institution"**

The term “Depository Institution” means an authorized institution as defined by section 2(1) of the Banking Ordinance (Cap. 155) or any Entity that accepts deposits in the ordinary course of a banking or similar business.

### **“Entity”**

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

## **“Financial Institution”**

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”.

## **“Investment Entity”**

The term “Investment Entity” means:

- (a) a corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –
  - (i) dealing in securities;
  - (ii) trading in futures contracts;
  - (iii) leveraged foreign exchange trading;
  - (iv) asset management;
  
- (b) an institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –
  - (i) dealing in securities;
  - (ii) trading in futures contracts;
  - (iii) asset management;
  
- (c) a collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571);
  
- (d) an Entity 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 entity or individual. Such activities or operations do not include rendering non-binding investment advice to a customer.
  
- (e) the second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets where the Entity is

managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above.

**“Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction”**

The term “Investment Entity that is managed by another Financial Institution and located in a Non-Participating Jurisdiction” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

**“Investment Entity managed by another Financial Institution”**

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in paragraph (d) above in the definition of “Investment Entity”.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above, if any of the managing Entities is such another Entity.

**“NFE”**

An “NFE” is any Entity that is not a Financial Institution.

**“Participating Jurisdiction”**

A “Participating Jurisdiction” means a jurisdiction outside Hong Kong that is specified in Part 2 of Schedule 17E of the Inland Revenue Ordinance (Cap. 112).

**“Participating Jurisdiction Financial Institution”**

The term “Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial

Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

**“Passive NFE”**

A “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

**“Related Entity”**

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

**“Resident for tax purposes”**

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction(including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

**“Specified Insurance Company”**

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.

**“TIN” (including “functional equivalent”)**

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. 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 Portal at the following link:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include –

- (a) (for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.
- (b) (for Entities) a Business/company registration code/number.

# INFORMATION STATEMENT FOR SHAREHOLDER

## 股東個人資料表

(For Cash/Margin Securities Trading Account 適用於現金/保證金證券買賣戶口)

### Part I (第一部份)

Name of Shareholder 股東姓名：  English/Pinyin 英文/拼音 _____  Chinese 中文 _____	Nationality/Citizenship 國籍/公民身份：  I.D. No./Passport No.: 身份證號碼/護照號碼： _____ Place of Issue of I.D./Passport: 身份證/護照發出地點： _____
Residential Address 住宅地址：	
Home Phone No. 住宅電話號碼： ( ) -	Office Tel No. 公司電話號碼： ( ) -
Email Address 電郵地址：	Mobile Phone No. 手提電話號碼： ( ) -
Name of Employer: 公司(僱主)名稱：	Years in Occupation: 從事年期：
Business Nature: 業務性質：	Position: 職位：
Business Address: 公司地址：	
Source of Income 收入來源 (could choose more than one 可選擇多於一項) <input type="checkbox"/> Salary 工資 <input type="checkbox"/> Retirement Pension 退休金 <input type="checkbox"/> Commission 佣金 <input type="checkbox"/> Rental Income 租金收入 <input type="checkbox"/> Return on Investment 投資回報 <input type="checkbox"/> Business Profit 商業利潤 <input type="checkbox"/> Other Sources 其他來源: _____ <input type="checkbox"/> Family Gift, relationship with family member 家人贈予，與家人之關係: _____	
Annual Income (HK\$) 年收入(港幣) <input type="checkbox"/> ≤ 200,000 <input type="checkbox"/> 200,001 – 500,000 <input type="checkbox"/> 500,001 – 1,000,000 <input type="checkbox"/> 1,000,001 – 2,000,000 <input type="checkbox"/> > 2,000,000 (Please specify the amount of annual income 請註明年收入的金額： _____)	
Other Assets 其他資產 <input type="checkbox"/> Securities 證券 <input type="checkbox"/> Bank deposit 銀行存款 <input type="checkbox"/> Property 物業 ( <input type="checkbox"/> Have mortgage 有按揭 <input type="checkbox"/> Do not have mortgage 沒有按揭) <input type="checkbox"/> Others 其他 (Please specify 請註明： _____)	
Total Net Asset Value (HK\$) 資產淨值(港幣) <input type="checkbox"/> ≤ 500,000 <input type="checkbox"/> 500,001 – 1,000,000 <input type="checkbox"/> 1,000,001 – 5,000,000 <input type="checkbox"/> 5,000,001 – 10,000,000 <input type="checkbox"/> 10,000,001 – 50,000,000 <input type="checkbox"/> > 50,000,000	



## Part II (第二部份)

### Declaration of Non-US/US Person Status 非美國/美國人士狀況聲明

(Please tick whichever is appropriate 請於適當欄內加上√號)

- i. Is the shareholder a US citizen? 股東是否美國公民?  Yes 是  No 否

(The shareholder must answer “Yes” if the shareholder holds multiple citizenships, one of which is a US citizenship)

(如股東擁有多於一個公民身份而其中一個為美國公民身份，股東必須答「是」)

- ii. Was the shareholder born in US? 股東是否出生於美國?  Yes 是  No 否

- iii. Is the shareholder a US green card holder (irrespective of expiry date)?  Yes 是  No 否

(e.g. in possession of a US alien registration card as a lawful permanent resident issued by the US Citizenship and Immigration Service)

股東是否美國綠卡持有人(不論到期日)?

(例如: 持有由美國公民及移民服務處發出作為合法永久居民的美國外籍人登記卡)

- iv. Is the shareholder a resident of the US for US tax purposes?  Yes 是  No 否

股東是否為繳納美國稅之美國居民?

(The shareholder is considered a US resident if the shareholder meets the Substantial Physical Presence Test. The Substantial Physical Presence Test is met if the shareholder was present in the US for at least 31 days in current year and the shareholder was present in the US for a total of at least 183 days for current year, 1<sup>st</sup> preceding year and 2<sup>nd</sup> preceding year according to the following formula: (number of days in current year x 1) + (number of days in 1<sup>st</sup> preceding year x 1/3) + (number of days in 2<sup>nd</sup> preceding year x 1/6)

(如股東符合實質居留測試，則股東會被視為美國居民。如股東今年在美國居留不少於 31 日及根據以下公式計算今年、去年及前年在美國居留合共不少於 183 日：(今年在美國居留之日數 x 1) + (去年在美國居留之日數 x 1/3) + (前年在美國居留之日數 x 1/6)，則股東會被視為符合實質居留測試)

If the answer for any of the above is “Yes”, the shareholder hereby provides Tax Identification Number \_\_\_\_\_ and gives his/her consent to Cinda International Securities Limited (“CISL”) for providing his/her information in relation to the account opened with CISL to Internal Revenue Service of the United States.

如以上任何一項答「是」，股東現提供繳稅識別號碼 \_\_\_\_\_ 並同意信達國際證券有限公司(「信達國際證券」)提供其與在「信達國際證券」開立之賬戶有關之資料予美國國家稅務局。

### Part III (第三部份)

#### Information Disclosure 資料申報

(Please tick whichever is appropriate 請於適當欄內加上√號)

- i. Is the shareholder related to member of any director, employee or representative of China Cinda Asset Management Co., Ltd. or its subsidiaries (including Cinda International group companies (Note) or its associated companies (collectively, "China Cinda Group")) (such as: parents, brother, sister, spouse, children or other relative)?  Yes 是  No 否

股東是否中國信達資產管理股份有限公司或其附屬公司(包括「信達國際」集團公司(註)或其聯營公司(統稱「中國信達集團」))董事、員工或代表之親屬(例如:父母、兄弟、姊妹、配偶、子女或其他親屬關係)?

Note: Cinda International group companies include any holding company, fellow subsidiary or associate of CISL.

註:「信達國際」集團公司包括信達國際證券有限公司之任何控股公司、同系附屬公司或聯營公司。

If yes, please state the name of such director, employee or representative and his relationship with the shareholder.

如是,請填寫該董事、員工或代表的姓名及與股東之關係。

Director/Staff/Representative's Name 董事/員工/代表的姓名: \_\_\_\_\_

Relationship with the shareholder 與股東之關係: \_\_\_\_\_

The shareholder undertakes to notify CISL promptly should he become a relative of any director, employee or representative of China Cinda Group subsequent to this declaration.

股東承諾在此申報日後如果成為「中國信達集團」的董事、員工或代表之親屬,將盡快通知「信達國際證券」。

- ii. Is the shareholder a director or an employee or an accredited person of a person licensed by or registered with the Hong Kong Securities and Futures Commission (SFC)? If yes, please provide Employer's consent letter and specify:  Yes 是  No 否

股東是否為香港證券及期貨事務監察委員會(證監會)獲發牌或註冊人士的董事、僱員或隸屬於該人士?如是,請提供僱主書面同意書並列出詳細資料:

Company name and SFC CE No. 公司名稱和證監會中央編號:

\_\_\_\_\_

Position held 職位: \_\_\_\_\_

- iii. Is the shareholder a senior officer or director or in control of any company whose shares are traded on any exchange or market?  Yes 是  No 否

股東是否任何其股份可在交易所或市場買賣的公司之高級人員或董事或控制該公司之人士?

If yes, please provide details: 若是,請列出詳細資料:

Company name 公司名稱: \_\_\_\_\_

Exchange/Market and Stock Code 交易所/市場及股票代碼:

\_\_\_\_\_

Position of the shareholder in the company 股東在公司的職位: \_\_\_\_\_

- iv. Is the shareholder a director or an employee of a member or participant registered with any stock or commodities exchange?  Yes 是  No 否

股東是否為任何證券或期貨交易所的註冊人士或參與者的董事或僱員?

If yes, please provide details: 若是,請列出詳細資料:

Name of Regulator 監管機構名稱: \_\_\_\_\_

Country/Place 國家/地區: \_\_\_\_\_

**For Margin Securities Trading Account Only 只適用於保證金買賣戶口**

v. Is the shareholder or his/her spouse a client of CISL?  Yes 是  No 否

股東或其配偶是否「信達國際證券」的客戶?

If yes, please provide details of the account name and account number(s), etc: 若是, 請詳細列

出戶名及賬號資料:

Shareholder 股東:

Securities Account No. 證券戶口號碼: \_\_\_\_\_

Spouse 配偶:

Spouse name 配偶姓名: \_\_\_\_\_

Securities Account No. 證券戶口號碼: \_\_\_\_\_

vi. Is the shareholder, either alone or with his/her spouse, in control of 35% or more of the  Yes 是  No 否

voting right of any corporate client of CISL?

股東是否個人或與其的配偶共同控制任何「信達國際證券」的公司客戶的 35% 或以上的投票權?

If yes, please provide details: 若是, 請列出詳細資料:

Securities Account Holder Name: 證券戶口持有人名稱 \_\_\_\_\_

Securities Account No.: 證券戶口號碼 \_\_\_\_\_

I hereby represent that the information on Information Statement for Shareholder (Part I to Part III) are true, complete and correct.

本人茲聲明在股東個人資料表 (第一部份至第三部份) 內的資料屬真實、完整及正確。

*(For CISL corporate clients with a Futures Trading Account with Cinda International Futures Limited ("CIFL") only) I hereby confirm that the information disclosed in Information Statement for Shareholder (Part I to Part III) are also applicable to the Client's Futures Trading Account with CIFL, and I confirm and agree that any updates in relation hereto as notified to CISL shall also be notified to CIFL and be applicable to the Client's Futures Trading Account.*

*(僅適用於在信達國際期貨有限公司(「信達國際期貨」)開立期貨買賣戶口的信達國際證券之企業客戶)本人在此確認, 股東個人資料表(第一部份至第三部份)中披露的信息也適用於信達國際期貨客戶開立的期貨買賣戶口, 本人確認並同意通知信達國際證券的任何更新亦應同樣通知信達國際期貨並適用於期貨買賣戶口。*

Shareholder's Signature

股東簽署

\_\_\_\_\_

Date

日期

## 擔保及彌償書

致：信達國際證券有限公司（以下簡稱「信達國際證券」）

由於信達國際證券同意應擔保人（見以下定義）的要求，以\_\_\_\_\_（身份證號碼／公司註冊證書編號：\_\_\_\_\_）的名義（以下簡稱「客戶」）開立及／或繼續運作一個或多個賬戶，以買賣證券及／或向客戶授出或持續提供信貸融資或其他財務融通，\_\_\_\_\_（身份證號碼／公司註冊證書編號：\_\_\_\_\_，登記辦事處位於\_\_\_\_\_）（以下簡稱「擔保人」）以主要義務人身份而並非僅以保證人身份，根據本擔保書的條款及條件謹此向信達國際證券提供擔保及彌償。

### 一、 定義與解釋

1.1 在本擔保書中，除非上下文另有規定，否則以下表述應具有以下含義：-

「擔保」是指並包括本擔保及彌償書和本擔保及彌償書提及的其他文件（包括本擔保及彌償書內不時作出的任何修改或補充）；

「擔保債務」是指客戶現在或以後任何時間不時到期、欠款、發生和/或應付給信達國際證券的所有款項、債務、義務和責任，無論是實有的或是或有的、共同的及／或各別的、或其他； 和

「香港」指中華人民共和國香港特別行政區。

1.2 在本擔保書中：-

- (a) 條款應解釋為對本擔保書條款的引用；
- (b) 除非另有說明，否則段落和子條款是對本條款的段落或子條款的引用，或者視情況可能是引用出現的子條款；
- (c) 人包括個人、公司、合夥企業或非法人團體及其繼承人和受讓人；
- (d) 單數的字詞應包括複數，反之亦然，單一性別的字詞應包括所有其他性別；
- (e) 法律規定是對經修訂或重新制定的該規定的引用；和
- (f) 對本擔保書或任何其他文件的引用（或任何特定條款）應解釋為對本擔保書、該條款或該文件的引用，該條款或該文件在當時有效，並根據其條款，或視情況而定，經相關各方同意，並且（如果根據本擔保書或相關文件的條款，需要獲得此類同意，作為允許此類修改的條件）信達國際證券的事先書面同意。

1.3 在上下文允許的情況下，「信達國際證券」、「擔保人」和「客戶」的表述應包括其各自的遺產個人代表、繼承人和允許的受讓人。

### 二、 擔保及彌償

2.1 擔保人不可撤銷且無條件地向信達國際證券擔保、承諾及同意，當信達國際證券提出書面要求時，支付及清償下列各項，不包括任何抵償、反索償或扣減任何稅項或類似收費：

- (a) 信達國際證券代表客戶買賣證券產生的所有債務；
- (b) 信達國際證券現時或其後墊付予客戶（不論單獨或與任何其他人士共同）或就或為客戶（不論單獨或與任何其他人士共同）支付的所有款項；
- (c) 客戶不時結欠信達國際證券的所有尚未償付或尚未清還的其他款項及債務，不論屬於任何類型、在任何時候及以任何方式產生，亦不論擔保人是否知悉或同意，以及不論現時或將來到期，或將會到期，並且包括但不限於以借款人、擔保人或保證人身份產生的債務，連同其所有利息，加上信達國際證券可向客戶收取的佣金、費用、收費及開支（包括律師費），**惟**擔保人根據本子條款有責任支付的款項（而不包括根據本條款第(d)及(e)項子條款應付的任何款項），不得超過\_\_\_\_\_港元（HK\$\_\_\_\_\_），加前述的利息、佣金、費用、收費及開支；
- (d) 擔保人在本擔保書下欠信達國際證券之總額或尚餘欠款之利息，此等總額和尚餘欠款指的是信達國際證券如前述般提出要求之日期，或擔保人根據第7項條款終止本擔保書之日，至此等款額全數清還為止（判決前後）之一段時間內，擔保人在本擔保書下不時欠信達國際證券之總額或尚餘欠款，上述利息以此等款額在信達國際證券帳冊內記帳用的貨幣為貨幣單位，息口則採用該客戶就擔保款項原應據以支付利息的一項或多項年利率計算；及
- (e) 信達國際證券追討或試圖追討本擔保書下結欠信達國際證券的款項所產生，或與此有關的所有費用及開支（按悉數彌償基準）。

### 三、 持續擔保

3.1 本保證書授予信達國際證券的權利應始終以持續擔保的方式保持完全有效，並應涵蓋並確保擔保債務的最終餘額。

3.2 擔保人在本擔保書下的責任涵蓋下述範圍：

- (a) 若客戶死亡、精神上無行為能力、破產、無力償債或被清盤，而信達國際證券確實收到有關通知前，倘若上述死亡、精神上無行為能力或無力償債已經發生或上述破產或清盤已經開始，以及不管此等死亡、精神上無行為能力、破產、無力償債或清盤，客戶將會欠信達國際證券之所有款項；
- (b) 所有自信達國際證券借入的款項或對信達國際證券承擔的責任，不論借款或承擔該等責任可能已無效，或超出客戶或其任何董事、受權人、代理人或其他聲稱代客戶借款或行事之人士的權力，亦不論借款或承擔該等責任有否任何其他欠妥之處；
- (c) 客戶於有關日期向信達國際證券承擔的所有責任，不論該等責任為實際的或或有的，亦不論現時或未來應付的，連同信達國際證券給予客戶或為其安排的所有信貸；及
- (d) 於本擔保書終止之前任何日期產生或引致客戶欠負信達國際證券的所有款項，或信達國際證券就與客戶訂立的買賣或合約而承擔的任何債務，不論有關買賣或合約是否基於任何理由失效或可予撤銷，或因信達國際證券或客戶任何一方促使，或因執行任何適用法律，而不再有效或被終止。

3.3 如果本擔保書是針對公司客戶的擔保債務提供的，則它應適用於在信達國際證券收到公司解散的實際通知之前的所有借入款項和承擔的責任，但如果該公司有任何其他對

公司的構成、管理或所有權的變化，本擔保書繼續有效，除擔保變更前構成的公司的債務和責任外，還適用於變更後構成的公司的債務和責任。

- 3.4 倘信達國際證券現時或此後任何時候可能會就全部或任何部分的該等債務，自擔保人、客戶或任何其他人士取得或持有任何其他擔保書或其他抵押品，不管該等擔保或其他抵押品是以按揭、押記、留置權、抵押或其他形式取得，本擔保書均附加於該等擔保書或抵押品，其本身之效力亦不受該等擔保書或抵押品的影響，而且當以付款或其他方式履行本擔保書後，本擔保書仍屬信達國際證券的財產。

#### 四、 主要債務人

- 4.1 擔保人作為唯一或主要債務人，應被視作須對該等擔保債務負責，即使因客戶為未成年人或無行為能力，或屬於無須履行所承擔或聲稱代其承擔的責任的非屬法人團體的團體，或就任何其他原因，致使客戶不受擔保書約束，本擔保書對擔保人仍然具有約束力。擔保人亦同意，於信達國際證券向擔保人要求支付該等擔保債務或其任何部分之前，信達國際證券毋須先向客戶要求付款，或作出任何其他行動以獲取付款。
- 4.2 如有多於一名擔保人為該等擔保債務擔保，本擔保書及任何其他擔保書的責任，應個別及共同地適用於擔保人及其他擔保人。

#### 五、 放棄辯護

- 5.1 在不會影響本擔保書，以及不會解除或以任何方式影響或免去其據此可提出的任何申索，或以任何方式影響擔保人據此可能承擔的責任，以及在毋須通知擔保人的情況下，信達國際證券可不時：
- (a) 確定、給予、修訂或增加客戶的任何信貸或財務融通；
  - (b) 以任何方法或方式向客戶或任何其他人士給予任何時間或寬限；
  - (c) 接納或續發任何匯票、票據或其他可流轉票據或證券；
  - (d) 處理、交換、解除、修訂或放棄完成或執行任何信達國際證券目前或其後可能自其客戶或任何其他人士取得或向該等人士作出的保證或其他擔保或權利；及
  - (e) 與客戶或任何其他人士或擔保人進行調解或和解。

#### 六、 保護規定

- 6.1 本擔保書不會因為信達國際證券沒有收取任何抵押，或任何已收取的抵押變成無效，或信達國際證券就其已向或將向客戶提供的任何墊款的運用方法作出的任何現有或日後的協議，而受到影響。信達國際證券於本擔保書下或與本擔保書相關之任何作為或遺漏，或信達國際證券與擔保人的任何交易，均不會解除或在任何方面影響擔保人於本擔保書下之責任。
- 6.2 中途支付或清償該等擔保債務之全部或任何部分，或任何其他種種事情或事物，均不會令本擔保書被視作已獲履行或解除，惟應構成對信達國際證券之持續擔保，並應延續至涵蓋該等擔保債務的最終餘額，且對擔保人及擔保人之個人代表及產業均具約束力。

6.3 擔保人與信達國際證券之間的任何結算或解除前提是無任何抵押（包括但不限於任何擔保）或付款因任何與破產、清盤或清算有關的相關法律條文或法令或在任何司法管轄區當時有效的與上述任何一項具有同等效力的其他程序而被避免或減少，信達國際證券有權保留擔保人在本擔保書項下的責任（如有）的任何抵押（「擔保抵押」）直至此類條款或法令規定的可以避免或減少此類付款或擔保的一個或多個期限屆滿為止，如果在任何此類期限內付款或擔保被如此避免或減少，信達國際證券有權保留擔保抵押或其任何部分直至由信達國際證券自行決定的期限。

## 七、 終止

7.1 擔保人或擔保人的個人代表可透過向信達國際證券發出不少於三個月之終止通知書終止本擔保書。倘已發出終止通知書，則擔保人於本擔保書下之責任，應為信達國際證券實際接獲有關通知後滿三個月時，客戶欠付（不論為實質或或然，亦不論是否提出付款要求）信達國際證券之該等擔保債務，惟擔保人須繼續對客戶於三個月通知期間產生之該等擔保債務負責。

## 八、 暫記賬戶

8.1 信達國際證券有權隨時把本擔保書下，或就該等擔保債務向擔保人、客戶或任何其他保證人行使其權利，而收到的任何款項，記入擔保人或（視情況而定）擔保人的清盤人／遺囑執行人／遺產代理人，或信達國際證券認為適合的其他人士之一個或多個獨立或暫記賬戶內，其存放時間及形式由信達國際證券決定，信達國際證券中途並無責任動用該等款項或其任何部分來清償該等擔保債務，而假使記入該賬戶的任何款項仍未收到，信達國際證券可以此指證擔保人。就擔保人據此支付的任何款項而言，擔保人謹此不可撤回地放棄任何撥用權。

## 九、 承諾與契諾

9.1 在全部支付及清償所有該等擔保債務之前（不論擔保人可能已支付本擔保書涉及的款項），擔保人不得就本擔保書或據此支付的任何款項採取任何步驟，強制執行任何針對客戶或其／彼等代表人的權利，或者在任何破產、接管、清算、遺產管理、清盤或其他對客戶有同樣效力之法律程序（當中每項法律程序稱「清算」）中作證，與信達國際證券爭奪優先權，或者申索信達國際證券持有的任何抵押品權益、抵償權或其他權利。

9.2 直至全部解除及清償該等擔保債務之前，擔保人在未取得信達國際證券的事先書面同意下，不會就本擔保書產生的交易、資產或負債而收取客戶的任何抵押品或任何款項（就本條款9.2而言，包括任何承兌票據、支票或匯票）；而倘若擔保人違反本條款9.2，已經或正在收取客戶的任何抵押品或任何款項，擔保人將以信託形式代信達國際證券持有該等抵押品，作為對信達國際證券新增之抵押品，並會於信達國際證券要求下立即將該等抵押品及一切有關文件交還信達國際證券，而擔保人將就擔保人在任何時候收取的所有相關款項向信達國際證券報賬，倘若擔保人的任何行為或舉動違反本條款9.2，擔保人於本擔保書承擔的最高款項（如上文第2條款所載），須根據擔保人從客戶收取的上述抵押品或款項之金額而增加。

## 十、 確鑿的證據

10.1 在根據本擔保書或為相關的任何其他目的而提起的任何法律程序中，信達國際證券的任何高級職員或信達國際證券代表為證明未償付的該等擔保債務的金額而不時簽署之證明書，擔保人及擔保人各自之法律代表願接受該等證明書為最終證據。

## 十一、 貨幣彌償

11.1 擔保人願以該等擔保債務記入信達國際證券之賬簿所用的相同貨幣支付及清償該等擔保債務，倘若該等擔保債務的任何其他部分以不同的貨幣記賬，擔保人必須以相關部分記入信達國際證券之賬簿所用貨幣支付及清償該等擔保債務的各相關部分，如果任何支付或清償該等擔保債務的行為須繳納任何政府或其任何政治分支機構或稅務機關所徵收的任何預扣稅或其他稅款、稅項、徵費、關稅或收費，擔保人必須向信達國際證券支付該等差額，以確保信達國際證券可以收到該等擔保債務之全額。

## 十二、 合併和抵消

12.1 擔保人同意，除信達國際證券依法或根據任何其他協議擁有的任何一般留置權、組合或合併賬戶的權利、抵銷權或其他類似權利之外，如果以擔保人或（視情況而定）擔保人為實益擁有人之名義在信達國際證券開立的任何賬戶內存有任何款項（不論(1)信達國際證券之分行及／或(2)運作賬戶的貨幣），信達國際證券有權在未另行通知擔保人的情況下，不時將全部或部分的該等款項予以抵銷、轉戶或運用，以清償該等擔保債務或擔保人在本擔保書下負有的任何其他責任，以及為此目的代表擔保人購入所需的任何其他貨幣。

## 十三、 通知

13.1 根據本擔保書發出的任何通知、要求或其他通信須採用書面形式，並須專人送達或以郵寄或電報或傳真寄至本擔保書所示該通知、要求或其他通信收件人之地址，或本擔保書另一方已被知會之其他地址。在以下情況，寄予擔保人之任何通知、要求或其他通信會被視為已有效發出：(a)倘由專人送達，在該文件送達之時，(b)倘以郵寄方式作出或派遞，為投寄後兩日，及只須證明有關通知、要求或其他通信已正確寫上地址、貼上郵票及寄出，(c)倘以電報或傳真方式寄發，為寄發的同一時間；惟擔保人給予信達國際證券的任何通知、要求或其他通信只會在信達國際證券實際收到後才算有效發出。

## 十四、 分割條文效力

14.1 即使本擔保書之任何一項或多項條文或其任何一或多部分根據任何適用法律被宣佈或裁定為不合法、無效或無法強制執行，亦不會令本擔保書的其他條文失效；在解釋本擔保書時，該等不合法、無效或無法強制执行的條文應被當作不在本擔保書之內。

14.2 即使不時經營信達國際證券業務的公司或法團，由於合併、整合或其他行動而導致章程出現任何變化，本擔保書在各方面仍然有效及具約束力，而且可供當時經營信達國際證券業務的公司使用。



## 十五、 不止一名擔保人

15.1 如果擔保人由一個以上的人組成（無論是合夥企業還是其他方式）：-

- (a) 他們每個人都應受約束，儘管任何其他有意受約束的人，無論出於何種原因，不受此約束。對擔保人的提述應解釋為其中任何一個或每一個；
- (b) 他們各自對本擔保書項下的責任、義務和債務承擔共同和個別的責任；
- (c) 任何此類人員的行為應對任何或所有此類人員具有共同和個別約束力；
- (d) 信達國際證券有權在不影響任何其他人的義務或責任的情況下，在任何程度上聯合或單獨地對所有或任何人行使、主張或索要信達國際證券在本擔保書項下的任何權利、權力、索賠或要求。信達國際證券有權在不影響任何其他此類人員的責任的情況下，就任何事項單獨處理，包括任何責任、義務或債務的解除、清償或履行；
- (e) 他們中的每一方均應放棄與信達國際證券競爭在其他人破產或無力償債中的舉證權，並且他們中的任何人均不得在未經信達國際證券事先書面同意的情況下從其他人處取得任何反擔保；和
- (f) 信達國際證券為任何此類人或為任何此類人的利益而解除、清償或履行本擔保書項下的任何責任、義務或債務，應被視為完全和充分地解除、清償或履行此類。信達國際證券向或以任何此類人為受益人支付的金錢或款項應被視為並被視為向或以任何或所有此類人為受益人的此類金錢或款項的充分解除、清償或履行。

## 十六、 雜項規定

16.1 信達國際證券可以未經擔保人事先同意或批准，向任何人士轉讓其在本擔保書下的全部或部分權利。在取得信達國際證券之事先書面同意前，擔保人不得轉讓本擔保書。

16.2 擔保人聲明及保證，擔保人有適當資格訂立本擔保書，吾等亦聲明及保證，下文簽署人獲授權代表擔保人訂立本擔保書。

16.3 本擔保書陳述及載有與本擔保書之主體事宜有關的所有條款，並取代任何或所有先前的聲明、協議或理解。本擔保書條款之任何修改，必須以書面提出，並由信達國際證券及擔保人簽署。

16.4 擔保人同意信達國際證券向下列人士披露有關擔保人、本擔保書及該等擔保債務的任何資料：

- (a) 客戶；
- (b) 信達國際證券擬向其出售、轉讓或轉移或已向其出售、轉讓或轉移本擔保書下全部或任何權利、利益或責任及該等擔保債務之人士；
- (c) 信達國際證券擬就本擔保書或該等擔保債務與其訂立或已訂立任何安排之任何人士（包括信貸評級機構及收數公司）；
- (d) 信達國際證券之任何附屬公司或聯營公司；及
- (e) 法例規定或容許的任何其他人士。

## 十七、 適用法律和管轄權

17.1 本擔保書受香港法律管轄並據此解釋，而擔保人謹此表明願受香港法院之非專屬司法管轄權的約束。

## 十八、 適用語言

18.1 倘本擔保書中英文版本之詮釋或涵義有任何分歧，則以英文版為準。

## 十九、 法律意見

19.1 擔保人確認其已經閱讀了本擔保書，並且本擔保書的條款及條件已以擔保人選擇的語言向擔保人充分解釋。擔保人承認其了解本擔保書的內容，並且其已經或已被邀請就本擔保書尋求獨立的法律意見。

本文件擬作為契據而生效，經已由擔保人於\_\_\_\_\_簽立。

(A) 若擔保人為個人<sup>1</sup>：

蓋印



簽署、蓋章及作為契據交付)

)

)

見證人：

)

\_\_\_\_\_  
擔保人簽署

見證人簽署

:

見證人姓名

:

見證人地址

:

見證人身份證／護照號碼

:

(B) 若擔保人為法團<sup>2</sup>

簽署及作為契據交付

由 \_\_\_\_\_ 之董事

)

簽署

)

見證人：

)

\_\_\_\_\_  
授權簽署

見證人簽署

:

見證人姓名

:

見證人地址

:

見證人身份證號碼／護照編號

:

<sup>1</sup> 請提供擔保人之身份證／護照副本。

<sup>2</sup> 請提供擔保人之公司註冊證書副本。

## GUARANTEE AND INDEMNITY

To: Cinda International Securities Limited (“CISL”)

In consideration of CISL agreeing, at the request of the Guarantor (as hereinafter defined), to open and/or continue to maintain an account or accounts in the name of \_\_\_\_\_

\_\_\_\_\_ (I.D. / Certificate of Incorporation no. \_\_\_\_\_), (hereinafter called the “**Client**”) for the purchase and sale of securities and/or granting or continuing to make available credit facilities or other financial accommodation to the Client, \_\_\_\_\_ (I.D. / Certificate of Incorporation no. \_\_\_\_\_), of/whose registered office is situated at \_\_\_\_\_

(hereinafter called the “**Guarantor**”) as principal obligor and not merely as surety, hereby gives this Guarantee and Indemnity in favour of CISL subject to and on the terms and conditions set out herein.

### **1. Definitions and Interpretation**

1.1 In this Guarantee the following expressions except where the context otherwise requires shall have the following meanings:-

“**Guarantee**” means and includes this Guarantee and Indemnity and such other documents referred to herein and thereto (including any amendment or supplement made hereto from time to time);

“**Guaranteed Indebtedness**” means all monies, debts, obligations and liabilities of whatever nature which are now or may at any time hereafter be or become from time to time due, owing, incurred and/or payable to CISL by the Client anywhere, whether actual, contingent, joint and/or several or otherwise; and

“**Hong Kong**” means the Hong Kong Special Administrative Region of the People’s Republic of China.

1.2 In this Guarantee:-

- (a) Clauses are to be construed as references to the clauses of this Guarantee;
- (b) paragraphs and sub-clauses are, unless otherwise stated, references to paragraphs or sub-clauses of the Clause or as the case may be sub-clause in which the reference appears;
- (c) a person includes an individual, a company, partnership or body unincorporated and its successors and assigns;
- (d) words importing the singular shall include the plural and vice versa and words importing one gender includes all other genders;
- (e) a provision of law is a reference to that provision as amended or re-enacted; and

- (f) references to (or to any specified provision of) this Guarantee, or any other document shall be construed as references to this Guarantee, that provision or that document as in force for the time being and as amended or supplemented in accordance with the terms thereof, or, as the case may be, with the agreement of the relevant parties and (where such consent is, by the terms of this Guarantee or the relevant document, required to be obtained as a condition to such amendment being permitted ) the prior written consent of CISL.
- 1.3 The expressions “CISL”, “Guarantor” and “Client” shall, where the context permits, include their respective personal representative of the estate, successor and permitted assign.

## **2. Guarantee and Indemnity**

2.1 The Guarantor irrevocably and unconditionally guarantees, undertakes and agrees with CISL on written demand by CISL to pay and discharge the following without any set-off, counterclaim or deduction of any tax or similar charges:

- (a) all liabilities incurred by CISL in connection with its dealing in securities on behalf of the Client;
- (b) all monies now or hereafter advanced to or paid for or on account of the Client (whether alone or jointly with any other person) by CISL;
- (c) all other monies and liabilities whatever, whenever and however incurred, whether with or without the knowledge or consent of the Guarantor, and whether now or in the future due, or becoming due, from the Client to CISL, and including, without limitation, liabilities incurred as a borrower, guarantor or surety together with all interest thereon and commission, costs, charges and expenses chargeable by CISL against the Client (including legal fees), from time to time remaining unpaid or undischarged, provided always that the amount for which the Guarantor shall be liable to CISL under this sub-clause (and not including any amounts due under sub-clauses (d) and (e) of this Clause) shall not exceed Hong Kong Dollars \_\_\_\_\_
- (HK\$ \_\_\_\_\_) plus interest, commission, cost, charges and expenses as aforesaid;
- (d) interest, in the currency in which such sums are denominated in CISL’s book, on all sums due from the Guarantor to CISL under this Guarantee or the outstanding balance thereof from time to time during the period from the date of demand by CISL as aforesaid or from the date of termination of this Guarantee by the Guarantor in accordance with Clause 7, until the date when such sums are discharged in full (after as well as before judgement) at a rate or rates per annum at which the Client would have been liable to pay interest in respect of the monies guaranteed; and
- (e) all costs and expenses (on a full indemnity basis) arising out of or in connection with the recovery or attempted recovery by CISL of monies due to CISL under this Guarantee.

## **3. Continuing Guarantee**

3.1 The rights conferred on CISL by this Guarantee shall at all times remain in full force and effect by way of a continuing security and shall cover and secure the ultimate balance of the Guaranteed Indebtedness.

3.2 The liability of the Guarantor under this Guarantee shall extend to cover:

- (a) in the case of the death, mental incapacity, bankruptcy, insolvency or liquidation of the Client, all sums which would have been owing to CISL by the Client if such death, mental incapacity or insolvency had occurred or such bankruptcy or liquidation had commenced at the time when CISL received actual notice thereof and notwithstanding such death, mental incapacity, bankruptcy, insolvency or liquidation;
- (b) all monies obtained from or liabilities incurred to CISL notwithstanding that the borrowing or the incurring of such liabilities may have been invalid or in excess of the powers or capacity of the Client or of any director, attorney, agent or other person purporting to borrow or act on behalf of the Client and notwithstanding any other irregularity in the borrowing or the incurring of such liabilities;
- (c) all liabilities of the Client to CISL at such date whether actual or contingent and whether payable forthwith or at some future time and also all credit then extended or arranged by CISL for the Client; and
- (d) all monies owing to CISL by the Client or any liabilities incurred by CISL in connection with its dealings or contract(s) with the Client arising or incurred at any date before the termination of this Guarantee, notwithstanding that such dealings or contract(s) are void or voidable for any reason whatsoever or have ceased or have been terminated either at the instigation of CISL or the Client, or from the operation of any applicable law.

3.3 If this Guarantee is given in respect of the Guaranteed Indebtedness of a Client which is a firm it shall apply to all monies borrowed and liabilities incurred until receipt by CISL of actual notice of dissolution of the firm but if there shall be any other change in the constitution, management or ownership of the firm, this Guarantee shall continue and, in addition to securing the debts and liabilities of the firm as constituted before the change, shall apply to the debts and liabilities of the firm as constituted after such change.

3.4 This Guarantee shall be in addition to and is not to prejudice or be prejudiced by any other guarantee or other security whether by way of mortgage, charge, lien, security or otherwise which CISL may now or at any time hereafter have or hold from the Guarantor, the Client or any other person for all or any part of the Guaranteed Indebtedness and on discharge by payment or otherwise shall remain the property of CISL.

#### **4. Principal Debtor**

4.1 The Guarantor shall be deemed to be liable as the sole or principal debtor(s) for the Guaranteed Indebtedness and this Guarantee shall be binding on the Guarantor notwithstanding that the Client is not so bound, whether because the Client is an infant or under a disability or is an unincorporated body which is under no liability to discharge obligations undertaken or purported to be undertaken on its behalf or for any other reason whatsoever. The Guarantor also agrees that before CISL demands payment of the Guaranteed Indebtedness or any part thereof from the Guarantor, CISL does not need to demand payment from the Client first or to take any other action to obtain payment.

4.2 If there is more than one guarantor for the Guaranteed Indebtedness, the obligations under this Guarantee and any other guarantee(s) shall apply to the Guarantor and other guarantor(s) individually as well as jointly.

## 5. **Waiver of Defences**

5.1 CISL may at all times without prejudice to this Guarantee and without discharging or in any way prejudicing or waiving any claims it may have hereunder or in any way affecting the liability of the Guarantor hereunder, and without notice to the Guarantor:

- (a) determine, give, vary or increase any credit or financial accommodation to the Client;
- (b) grant to the Client or to any other person any time or indulgence in any way or form;
- (c) take or renew any bills, notes or other negotiable instruments or securities;
- (d) deal with, exchange, release, modify or abstain from perfecting or enforcing any security or other guarantees or rights which CISL may now or hereafter have from or against the Client or any other person; and
- (e) compound or compromise with the Client or with any other person or guarantor.

## 6. **Protective Provisions**

6.1 This Guarantee shall not be affected by any failure on the part of CISL to take any security or by the invalidity of any security taken or by any existing or future agreement by CISL as to the application of any advances made or to be made to the Client. The liability of the Guarantor hereunder shall not be discharged or in any way affected by any act or omission on the part of CISL under or in relation to this Guarantee or by any course of dealing between CISL and the Guarantor.

6.2 This Guarantee shall not be considered as satisfied or discharged by any intermediate payment or satisfaction of the whole or any part of the Guaranteed Indebtedness or by any other matter or thing whatsoever but shall constitute and be a continuing guarantee to CISL and shall extend to cover the ultimate balance of the Guaranteed Indebtedness and shall be binding upon the Guarantor and his/her/its/their personal representative(s) and estate.

6.3 Any settlement or discharge between the Guarantor, and CISL shall be conditional upon no security (including without limitation, any guarantee) having been furnished or payment having been made in relation to the Guaranteed Indebtedness to CISL by the Client or any other person being avoided or reduced by virtue of any relevant statutory provisions or enactments relating to bankruptcy, winding up or liquidation or other proceedings having an equivalent effect to any of the foregoing for the time being in force in any jurisdiction and CISL shall be entitled to retain any security held in respect of the liability of the Guarantor hereunder, if any, (the “**Guarantee Security**”) until the expiration of the period or periods under such provisions or enactments within which such payment or security could be avoided or reduced and if within any such period the payment or security is so avoided or reduced CISL shall be entitled to retain the Guarantee Security or any part thereof for such further period as CISL in its sole and absolute discretion shall determine.

## **7. Termination**

- 7.1 The Guarantor or his/her/its/their personal representative(s) may terminate this Guarantee by giving CISL no less than three months' written notice of termination. If such a notice of termination is given, the liability of the Guarantor under this Guarantee shall be so much of the Guaranteed Indebtedness as is owing (whether actually or contingently and whether or not demand shall have been made) to CISL by the Client at the expiration of three months after actual receipt of the notice by CISL, provided always that the Guarantor shall continue to be responsible for the Guaranteed Indebtedness incurred by the Client during the three months' notice period.

## **8. Suspense Account**

- 8.1 CISL shall be entitled at all times to place and keep in a separate or suspense account or accounts to the credit of the Guarantor or, as the case may be, the liquidator/executor/personal representative(s) of the Guarantor or to the credit of such other person as CISL may think fit any monies received under this Guarantee or as a result of the exercise of any of its rights against the Guarantor, the Client or any other surety in respect of the Guaranteed Indebtedness for so long and in such manner as CISL may determine without any intermediate obligation to apply the same or any part thereof in or towards the discharge of the Guaranteed Indebtedness and CISL shall be entitled to prove against the Guarantor if any amount standing to the credit of such account had not been received. The Guarantor hereby irrevocably waives any right of appropriation in respect of any sums paid by the Guarantor hereunder.

## **9. Undertaking and Covenant**

- 9.1 Until all the Guaranteed Indebtedness have been fully paid and discharged (and notwithstanding that the Guarantor may have discharged the amount of this Guarantee), the Guarantor shall not take any step to enforce any right against the Client or his/her/its/their representative(s) in respect of this Guarantee or of any monies paid hereunder or prove in any bankruptcy, receivership, liquidation, administration, winding up or other proceedings having an effect equivalent thereto on the Client (each of such proceedings being a "Liquidation") in respect thereof in precedence to or in competition with CISL or claim the benefit of any security, right of set-off or other rights held by CISL.
- 9.2 The Guarantor has not taken and, until the Guaranteed Indebtedness have been discharged and satisfied in full, will not take without CISL's prior written consent any security or any payment (which for the purposes of this Clause 9.2 shall include any promissory note, cheque or bills of exchange) from the Client in connection with any dealings, assets or liabilities caused by this Guarantee; and in the event of the Guarantor having taken or taking any security or any payment from the Client in contravention of this Clause 9.2, the Guarantor will hold the same on trust for CISL as further security for CISL and upon demand by CISL will forthwith surrender the same and all documents relating thereto to CISL and the Guarantor will account to CISL for all monies at any time received by the Guarantor in respect thereof and in the event that the Guarantor does any acts or takes any steps in contravention of this Clause 9.2, the maximum amount for which the Guarantor is to be liable under this Guarantee (as set out in Clause 2 above) shall be increased by the amount of such security or payment obtained by the Guarantor from the Client.

**10. Conclusive Evidence**

10.1 In any proceedings under or for any other purpose in connection with this Guarantee a certificate from time to time signed by any officer or representative of CISL certifying the amount of the Guaranteed Indebtedness outstanding shall be accepted by the Guarantor and his/her/its/their respective legal representative(s) as conclusive evidence thereof.

**11. Currency Indemnity**

11.1 The Guarantor will pay and discharge the Guaranteed Indebtedness, in the same currency or currencies as that or those in which the Guaranteed Indebtedness are entered in the books of CISL and if any other part of the Guaranteed Indebtedness is entered in a different currency from any part or parts of the Guaranteed Indebtedness, the Guarantor shall pay and discharge each part of the Guaranteed Indebtedness, in the currency in which such part is entered in the books of CISL and if any such payment or discharge is subject to any withholding or other tax, duty, levy, impost or charge imposed or levied by or on behalf of any government or any political subdivision or taxing authority thereof, the Guarantor shall pay to CISL such additional amounts as may be necessary to ensure the receipt by CISL of the full amount of the Guaranteed Indebtedness.

**12. Consolidation and Offset**

12.1 The Guarantor agrees that in addition to any general lien, right to combine or consolidate accounts, right of set-off or other similar right to which CISL may be entitled by law or pursuant to any other agreement, CISL shall be entitled at any time and from time to time without notice to the Guarantor to set-off, transfer or apply all or any of the monies from time to time standing to the credit of any account in the name of the Guarantor as the case may be or of which the Guarantor is the beneficial owner with CISL (regardless of (1) the branch of CISL at which and/or (2) the currency in which account is maintained) in or towards the discharge of the Guaranteed Indebtedness or any other of the Guarantor's obligations under this Guarantee and to purchase therewith for the Guarantor's account any other currency required for such purpose.

**13. Notices**

13.1 Any notice, demand or other communication hereunder shall be in writing and may be delivered personally or sent by post or telex or fax to the address of the person to whom such notice, demand or communication is to be given as appearing herein or at such other address as may have been notified to the other party hereto. Any notice, demand or other communication so addressed to the Guarantor shall be deemed to be validly given, (a) if delivered personally, at the time of such delivery, (b) if given or sent by post, two days after posting and it shall be sufficient to prove that such notice, demand or other communication was properly addressed, stamped and posted, (c) if given by telex or fax, at the same time as it is dispatched; provided however that any notice, demand or other communication to be given by the Guarantor to CISL shall only be effective upon actual receipt thereof by CISL.



#### **14. Severability**

- 14.1 If any one or more of the provisions of this Guarantee or any part or parts hereof shall be declared or adjudged to be illegal, invalid or unenforceable under any applicable law, such illegality, invalidity or unenforceability shall not vitiate any other provisions of this Guarantee and this Guarantee shall be construed as if such illegal, invalid or unenforceable provisions were not contained herein.
- 14.2 This Guarantee shall remain valid and binding for all purposes notwithstanding any change by amalgamation, consolidation or otherwise which may be made in the constitution of the company or corporation by which the business of CISL may from time to time be carried on and shall be available to the company carrying on that business for the time being.

#### **15. More Than One Guarantor**

- 15.1 Where the Guarantor consists of more than one person (whether a partnership or otherwise):-
- (a) each of them shall be bound though any other of such persons intended to be bound is not, for whatever reason, so bound. References to the Guarantor shall be construed to any or each of them;
  - (b) each of them shall be jointly and severally liable to and responsible for the liabilities, obligations and indebtedness under this Guarantee;
  - (c) the act and/or conduct of any of such persons shall be jointly and severally binding on any or all of such persons;
  - (d) CISL shall be entitled to exercise, assert or claim any rights, powers, claims or demands of CISL under this Guarantee against all or any of them jointly or severally to any extent without affecting the obligation or liability of any other of such persons. CISL shall be entitled to deal separately with any of them on any matter including the discharge, satisfaction or performance of any liability, obligation or indebtedness to any extent without affecting the liability of any other of such persons;
  - (e) each one of them shall waive in favour of CISL the right of proof in competition with CISL in the bankruptcy or insolvency of the other(s) and none of them shall take from the other(s) any counter-security without prior written consent from CISL; and
  - (f) the discharge, satisfaction or performance of any liability, obligation or indebtedness under this Guarantee by CISL in favour of or for the benefit of any of such persons shall be and be deemed to be full and sufficient discharge, satisfaction or performance of such liability, obligation or indebtedness in favour of or for the benefit of any or all of such persons. The payment of money or fund by CISL toward or in favour of any of such persons shall be and be deemed to be full and sufficient discharge, satisfaction or performance of such payment of money or fund toward or in favour of any or all of such persons.

## **16. Miscellaneous Provisions**

- 16.1 CISL may assign all or a part only of its rights under this Guarantee to any person without the prior consent or approval of the Guarantor. This Guarantee may not be assigned at all by the Guarantor without the prior written consent of CISL.
- 16.2 The Guarantor represents and warrants that the Guarantor has the capacity to enter into this Guarantee, and represents and warrants that the signatory named below have authority to enter into this Guarantee on his/her/its/their behalf.
- 16.3 This Guarantee represents and contains all the terms associated to the subject matter of this Guarantee and supersedes any or all prior representation, agreement or understanding. Any changes to the terms of this Guarantee must be in writing and signed by CISL and the Guarantor.
- 16.4 The Guarantor consents to the disclosure by CISL of any information about the Guarantor, this Guarantee and the Guaranteed Indebtedness to:
- (a) the Client;
  - (b) any person to whom CISL proposes to sell, assign or transfer, or has sold, assigned or transferred, all or any of its rights, benefits and obligations under this Guarantee or the Guaranteed Indebtedness;
  - (c) any person (including credit rating agencies and debt collections) with whom CISL proposes to enter, or has entered, into any arrangements in respect of this Guarantee or the Guaranteed Indebtedness;
  - (d) any subsidiary or associated company of CISL; and
  - (e) any other person, if required or permitted by law to do so.

## **17. Governing Law and Jurisdiction**

- 17.1 This Guarantee shall be governed by and construed in accordance with the laws of Hong Kong and the Guarantor hereby submits to the non-exclusive jurisdiction of the courts of Hong Kong.

## **18. Language**

- 18.1 In the event of any difference in interpretation or meaning between the Chinese and English version of this Guarantee, the English version shall prevail.

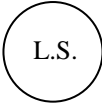
## **19. Legal Advice**

- 19.1 The Guarantor confirms that he/she/it/they had read this Guarantee and that the terms and conditions of this Guarantee have been fully explained to the Guarantor in a language of the Guarantor's choice. The Guarantor acknowledges that he/she/it/they understand(s) the contents of this Guarantee and he/she/it/they has/have been invited to seek independent legal advice on this Guarantee.

IN WITNESS whereof the Guarantor has duly executed this Guarantee as a deed on \_\_\_\_\_.

***For Individual Guarantor<sup>1</sup>:***

SIGNED SEALED and DELIVERED as a deed )  
by )  
in the presence of:- )

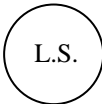


\_\_\_\_\_  
Signature of Guarantor

Signature of witness : \_\_\_\_\_  
Name of witness : \_\_\_\_\_  
Address of witness : \_\_\_\_\_  
I.D. / Passport No. of witness : \_\_\_\_\_

***For Corporate Guarantor<sup>2</sup>:***

EXECUTED and DELIVERED as a deed )  
in the presence of and SIGNED by )  
director of )  
for and on its behalf whose signature(s) is/are )  
verified by / in the presence of:- )



\_\_\_\_\_  
Signature of Guarantor

Signature of witness : \_\_\_\_\_  
Name of witness : \_\_\_\_\_  
Address of witness : \_\_\_\_\_  
I.D. / Passport No. of witness : \_\_\_\_\_

\_\_\_\_\_  
<sup>1</sup> Please provide a copy of the Guarantor's identity card / passport.  
<sup>2</sup> Please provide a copy of the Guarantor's Certificate of Incorporation.



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

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.  
► Go to [www.irs.gov/FormW8BENE](http://www.irs.gov/FormW8BENE) for instructions and the latest information.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form for:**

**Instead use Form:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . 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
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) . . . . . W-8IMY

#### Part I Identification of Beneficial Owner

<b>1</b> Name of organization that is the beneficial owner	<b>2</b> Country of incorporation or organization
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<b>3</b> Name of disregarded entity receiving the payment (if applicable, see instructions)
---

<b>4</b> Chapter 3 Status (entity type) (Must check one box only):	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Foreign Government - Controlled Entity
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Foreign Government - Integral Part
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> International organization

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.  Yes  No

<b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)	
<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<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.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

<b>6</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box or in-care-of address</b> (other than a registered address).
---

City or town, state or province. Include postal code where appropriate.	Country
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<b>7</b> Mailing address (if different from above)
--

City or town, state or province. Include postal code where appropriate.	Country
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**Part I Identification of Beneficial Owner** (continued)

**8** U.S. taxpayer identification number (TIN), if required \_\_\_\_\_

<b>9a</b> GIIN _____	<b>b</b> Foreign TIN _____	<b>c</b> Check if FTIN not legally required. <input type="checkbox"/>
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**10** Reference number(s) (see instructions) \_\_\_\_\_

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

**Part II 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.)

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

Branch treated as nonparticipating FFI.       Reporting Model 1 FFI.       U.S. Branch.

Participating FFI.       Reporting Model 2 FFI.

**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). \_\_\_\_\_

City or town, state or province. Include postal code where appropriate. \_\_\_\_\_

Country \_\_\_\_\_

**13** GIIN (if any) \_\_\_\_\_

**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)

**14** I certify that (check all that apply):

**a**  The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**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):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input type="checkbox"/> Other (specify Article and paragraph): _____

**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).

**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): \_\_\_\_\_  
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part IV Sponsored FFI**

**16** Name of sponsoring entity: \_\_\_\_\_

**17** **Check whichever box applies.**

I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- 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**
- 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.

**Part V Certified Deemed-Compliant Nonregistering Local Bank**18  I certify that the FFI identified in Part I:

- 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;
- 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 5% interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- 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);
- 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**
- 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.

**Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts**19  I certify that the FFI identified in Part I:

- 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;
- 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**
- 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.

**Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**

20 Name of sponsoring entity: \_\_\_\_\_

21  I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- 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**
- 20 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% of the equity interests in the FFI and is itself a sponsored FFI).

**Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity**22  I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- 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**
- 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 Regulations section 1.1471-5(f)(2)(iv)).

**Part IX Certain Investment Entities that Do Not Maintain Financial Accounts**23  I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

**Part X Owner-Documented FFI**

**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.

24a  (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- 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;
- 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;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- 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.

**Part X Owner-Documented FFI (continued)****Check box 24b or 24c, whichever applies.**

- b**  I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
    - (i) 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);
    - (ii) 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**
    - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
  - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c**  I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 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 Regulations section 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.

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

- 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.

**Part XI Restricted Distributor**

- 25a**  (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
  - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
  - 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);
  - 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;
  - Does not solicit customers outside its country of incorporation or organization;
  - 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;
  - 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**
  - 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.

**Check box 25b or 25c, whichever applies.**

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:

- 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.
- 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 Regulations section 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.



**Part XII Nonreporting IGA FFI**

- 26**  I certify that the entity identified in Part I:
- 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);
  - 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

**Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue**

- 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 Regulations section 1.1471-6(h)(2)).

**Part XIV International Organization**

**Check box 28a or 28b, whichever applies.**

- 28a**  I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b**  I certify that the entity identified in Part I:
- Is comprised primarily of foreign governments;
  - 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;
  - The benefit of the entity's income does not inure to any private person; **and**
  - 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 Regulations section 1.1471-6(h)(2)).

**Part XV Exempt Retirement Plans**

**Check box 29a, b, c, d, e, or f, whichever applies.**

- 29a**  I certify that the entity identified in Part I:
- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
  - Is operated principally to administer or provide pension or retirement benefits; **and**
  - 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.
- b**  I certify that the entity identified in Part I:
- 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;
  - No single beneficiary has a right to more than 5% of the FFI's assets;
  - 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**
    - (i) 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;
    - (ii) 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 Regulations section 1.1471-5(b)(2)(i)(A));
    - (iii) 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 Regulations section 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**
    - (iv) 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:
- 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;
  - Has fewer than 50 participants;
  - Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
  - 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 Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
  - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
  - 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.

**Part XV Exempt Retirement Plans** *(continued)*

- 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.
- 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, or accounts described in Regulations section 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.
- f  I certify that the entity identified in Part I:
- 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 Regulations section 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**
  - 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 Regulations section 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.

**Part XVI Entity Wholly Owned by Exempt Beneficial Owners**

- 30  I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
  - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
  - 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 Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
  - 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**
  - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

**Part XVII Territory Financial Institution**

- 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.

**Part XVIII Excepted Nonfinancial Group Entity**

- 32  I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
  - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
  - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
  - 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.

**Part XIX Excepted Nonfinancial Start-Up Company**

- 33  I certify that the entity identified in Part I:
- 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);
  - 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;
  - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
  - 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.

**Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy**

- 34  I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on \_\_\_\_\_;
  - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
  - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
  - 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 3 years.

**Part XXI 501(c) Organization**

35  I certify that the entity identified in Part I is a 501(c) organization that:

- 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**
- 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).

**Part XXII Nonprofit Organization**

36  I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- 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 noncharitable 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**
- 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 or escheats to the government of the entity's country of residence or any political subdivision thereof.

**Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation**

Check box 37a or 37b, whichever applies.

37a  I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- 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).

b  I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- 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;
- The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_; **and**
- The name of the securities market on which the stock is regularly traded is \_\_\_\_\_.

**Part XXIV Excepted Territory NFFE**

38  I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
  - (i) Does not accept deposits in the ordinary course of a banking or similar business;
  - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
  - (iii) 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**
- 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.

**Part XXV Active NFFE**

39  I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- 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).

**Part XXVI Passive NFFE**

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.

Check box 40b or 40c, whichever applies.

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**

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.





# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**Give form to the  
requester. Do not  
send to the IRS.**

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

<b>Print or type.</b>  <b>See Specific Instructions on page 3.</b>	<b>1</b>	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	<b>2</b>	Business name/disregarded entity name, if different from above.		
	<b>3a</b>	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  <i>(Applies to accounts maintained outside the United States.)</i>	
	<b>3b</b>	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . <input type="checkbox"/>		
	<b>5</b>	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
	<b>6</b>	City, state, and ZIP code		
	<b>7</b>	List account number(s) here (optional)		

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

<b>Social security number</b>									
				-					
<b>or</b>									
<b>Employer identification number</b>									

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person	Date
------------------	--------------------------	------

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form**, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note for ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

### Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).



- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).
- B—The United States or any of its agencies or instrumentalities.
- C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

\* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.