A/C No.: _____

Client's Name: 陳大文

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
(個人／聯名戶口)
ACCOUNT OPENING FORM OF MARGIN SECURITIES TRADING ACCOUNT (FOR INDIVIDUAL/JOINT 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.)

香港皇后大道中一八三號中遠大廈四十五樓
45th Floor, COSCO Tower, 183 Queen's Road Central, Hong Kong
電話Tel: (852) 2235-7888 傳真Fax: (852) 2235-7878
網址Website: http://www.cinda.com.hk

信達國際證券有限公司(下稱「信達國際證券」)

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

保證金證券買賣戶口開戶申請表

客戶資料(個人／聯名戶口第一申請人)

(必須完成所有部分)

(如申請開立聯名戶口，請同時填寫及簽署「聯名戶口持有人專用附錄」及「聯名戶口第二申請人客戶資料表」)

第一部分：個人－自我證明表格

《外國帳戶稅務合規法案》(簡稱「FATCA」)與《通用報告準則》(簡稱「CRS」)

請務必於填寫此部分前先閱讀第8頁之「個人－自我證明表格說明(FATCA及CRS)」

1. 個人帳戶持有人／聯名戶口第一帳戶持有人的身份識辨資料(請於適當欄內加上✓號)

稱謂：	☑ 先生 ☐ 太太 ☐ 女士 ☐ 小姐		
帳戶持有人之姓名：	**姓氏(中文)**	**名字(中文)**	**中間名字(中文)**
	陳	大文	
	姓氏(英文／拼音)	**名字(英文／拼音)**	**中間名字(英文／拼音)**
	CHAN	TAI MAN	
證件類型：	☑ 中華人民共和國居民身份證 ☐ 香港身份證 ☐ 澳門身份證 ☐ 往來港澳通行證 ☐ 護照，簽發地點：_____		
證件號碼：	400001198001018888	**國籍：**	中国
出生地點：	鎮／城市 深圳 國家 中国	**出生日期(日／月／年)：**	01/01/1980

現時住址：

室／單位／樓層／座／大樓／屋苑名稱(如適用)	花园大厦 1楼 2室
街道號碼／名稱，地區	明日街 8号 花园五
城市，鎮	深圳市
州，省或縣	广东省
郵政編碼／郵遞區號碼	300002
國家	中国

通訊地址：(如通訊地址與現時住址不同，填寫此欄)

室／單位／樓層／座／大樓／屋苑名稱(如適用)	
街道號碼／名稱，地區	
城市，鎮	
州，省或縣	
郵政編碼／郵遞區號碼	
國家	

2. FATCA聲明(請於適當欄內加上✓號)

請回答以下問題，以確認您在美國稅法下的狀態。

您是否出生於美國／美國公民／美國居民*／美國永久居民外國人(即所謂的美國綠卡持有人(不論到期日))？

□ 是－請提供美國納稅人識別號碼(「TIN」)：□□□-□□-□□□□

☑ 否

* 如您符合實質居留測試，則您會被視為美國居民。如您今年在美國居留不少於31天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天：(今年在美國居留之日數×1)+(去年在美國居留之日數×1/3)+(前年在美國居留之日數×1/6)，則您會被視為符合實質居留測試。

3. CRS稅務居民身份聲明(請注意，您必須列出所有居留司法管轄區)

請列出帳戶持有人**所有**(不限於5個)的居留司法管轄區及相關稅務編號。
如帳戶持有人的居留司法管轄區超過五個，請在"備註"內填寫。
如帳戶持有人是香港稅務居民，稅務編號是其香港身份證號碼。
注意：如沒有提供稅務編號，必須按下列A、B或C填寫合適的理由：
理由A－帳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－帳戶持有人不能取得稅務編號。如選取這一理由，解釋帳戶持有人不能取得稅務編號的原因。
理由C－帳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帳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A、B或C。如選取理由B，請詳細闡述。
(i) 中国	400001198001018888
(ii)	
(iii)	
(iv)	
(v)	

備註：

4. FATCA與CRS聲明和簽署

本人聲明就本人所知所信，本第一部分內所填報的所有資料和聲明均屬真實、正確和完備。

本人知悉、明白和同意「信達國際證券」可根據有關交換財務帳戶資料的法令規定或政府間協議(a)收集本第一部分所載資料並可備存作自動交換財務帳戶資料用途及(b)把該等資料和關於帳戶持有人及任何須申報帳戶的資料向財務帳戶所設立的國家的稅務機關及／或美國國稅局申報，從而把資料轉交到帳戶持有人的居留司法管轄區的稅務當局。

本人承諾，如情況有所改變，以致影響本第一部分所述的個人的稅務居民身份，或引致本第一部分所載的資料不正確或不完備，本人會在情況發生改變後三十(30)天內，通知「信達國際證券」，並提供一份已適當更新的自我證明表格。

帳戶持有人簽名：

陳大文

帳戶持有人姓名：陳大文	日期：20xx年xx月xx日

⚠ **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。**

有關定罪及處罰按不時修訂的法例為準。

第二部分：個人帳戶持有人／聯名戶口第一帳戶持有人其他資料			
住宅電話號碼：	(86)-12223334567	住宅傳真號碼：	(　　)-
首選手提電話號碼*：	(86)-12345678910	次選手提電話號碼*：	(　　)-
首選電郵地址*：	sample@yahoo.com		
次選電郵地址*：			

* 「信達國際證券」或將以短訊或電郵傳送有關帳戶之信息至您於「信達國際證券」登記的手提電話號碼或電郵地址。為保障您的利益，請確保您於「信達國際證券」登記最新及有效之手提電話號碼及電郵地址。如果您收到懷疑偽冒「信達國際證券」的短訊或電郵，您可以致電「信達國際證券」以作核實。

公司(僱主)名稱：	双子貿易公司				
業務性質：	貿易	職位：	经理	服務年期：	10
公司地址：	中国广东省深圳市龙街8号今日大厦60楼				
公司電話號碼：	(86)-12345678	公司傳真號碼：	(　　)-		

銀行資料

(此銀行帳戶為交收之用，若您需將款項提存至其他的銀行帳戶，請另行通知，否則款項都將存入至下列銀行帳戶)

首選帳戶－銀行名稱：	中国银行	帳戶號碼：	***x*******
次選帳戶－銀行名稱：		帳戶號碼：	

財務資料(請於適當欄內加上✓號)

(客戶之信貸額度將根據下列資料審批)

收入來源： (可選擇多於一項)	☑ 工資	☐ 退休金	☐ 佣金
	☐ 投資回報	☐ 商業利潤	☐ 其他來源：_____
	☐ 家人贈予，與家人之關係：_____		
年收入(港幣)：	☐ 沒有收入	☑ 1 – 200,000	☐ 200,001 – 500,000
	☐ 500,001 – 1,000,000	☐ 1,000,001 – 2,000,000	☐ > 2,000,000

其他資產：	☐ 沒有資產		
	☑ 有(請於下列說明)		
	證券	價值 30万	(港幣)
	銀行存款	價值	(港幣)
	物業(有沒有按揭？☐ 有 ☑ 沒有)	價值 4M	(港幣)
	其他(請說明：_____)	價值	(港幣)

第三部分：投資紀錄／投資目的及策略／風險承受程度(請於適當欄內加上✓號)

投資紀錄：	☐ 沒有投資經驗		
	☑ 有投資經驗(請於下列說明)		
	股票：10(年)	權證：_____(年)	期貨／期權：_____(年)
	外匯：_____(年)	基金：_____(年)	
	其他：_____(年)(請說明：_____)		
投資目的及策略：	☑ 長線投資	☐ 短線投資	☑ 資本增值／股息
	☐ 對沖	☐ 其他(請說明：_____)	
風險承受程度：	☐ 高風險	☑ 中風險	☐ 低風險

第四部分：衍生工具之認識(請於適當欄內加上✓號)

(一) 本人對下列衍生產品***沒有認識***。

☑ 權證　☑ 股票期權　☑ 交易買賣基金(綜合複製策略)

☑ 牛熊證　☑ 股票掛鈎票據

☑ 就沒有認識之衍生產品，經紀已向本人作出相關風險披露聲明，本人亦確認明白相關風險。

(二) 本人對下列衍生產品***有認識***，並從以下途徑獲取相關產品之認識，及提供有關證明文件*。

衍生產品	*過去一年曾接受有關培訓或修讀相關課程	*現時或過去一年有有關的工作經驗	*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)
☐ 權證	☐	☐	☐
☐ 股票期權	☐	☐	☐
☐ 交易買賣基金(綜合複製策略)	☐	☐	☐
☐ 牛熊證	☐	☐	☐
☐ 股票掛鈎票據	☐	☐	☐

第五部分：客戶／親屬申報(請於適當欄內加上✓號)

(一) 您是否為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？

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

☑ 否　☐ 是　若是，請填寫公司名稱及所在職位。

公司名稱：	所在職位：

(二) 您是否為「中國信達集團」董事、員工或代表之親屬(例如：父母、配偶、兄弟、姊妹、子女等)？

☐ 否　☑ 是　若是，請填寫該董事、員工或代表的姓名及與您之關係。

親屬姓名：陳小文	與本人之關係：兄弟
在職公司名稱：信達國際	職位：會計文員

本人承諾在此申報日後如果成為「中國信達集團」公司董事、員工或代表及／或成為「中國信達集團」公司董事、員工或代表之親屬，將盡快通知「信達國際證券」。

第六部分：戶口資料申報(請於適當欄內加上✓號)

(一) 您是否為「信達國際證券」或信達國際期貨有限公司的現有客戶？

☑ 否　☐ 是　若是，請列出詳細資料：

證券戶口號碼：	期貨戶口號碼：

(二) 您是否為香港證券及期貨事務監察委員會獲發牌或註冊人士的僱員？

☑ 否　☐ 是　若是，請列出詳細資料：

公司名稱：	職位：

(三) 您是否為任何證券或期貨交易所的註冊人士或參與者／是否受任何政府或監管機構所規管或監管？

☑ 否　☐ 是　若是，請列出詳細資料：

監管機構名稱：	國家／地區：

(四) 您是否為任何公司之高級人員或董事或控制該公司之人士，且該公司股份可在任何交易所／市場買賣？

☑ 否 ☐ 是 若是，請列出詳細資料：

公司／機構名稱	您的職位	交易所／市場	股份代號
(i)			
(ii)			
(iii)			
(iv)			
(v)			

(五) 您的配偶是否為「信達國際證券」的客戶？

☑ 否 ☐ 是 若是，請列出詳細資料：

配偶名稱：	證券戶口號碼：

(六) 您是否個人或與您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？

☑ 否 ☐ 是 若是，請列出詳細資料：

證券戶口名稱：	證券戶口號碼：

第七部分：戶口交易服務(請於適當欄內加上✓號)

☐ 依照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，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，並為本人／吾等提供一個登入名稱及密碼以便使用「信達國際證券」電子交易服務。本人／吾等將獲取股票電子交易密碼以便本人／吾等進行買賣交易。本人／吾等完全明白戶口密碼是絕對保密。本人／吾等須對「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。

電子交易用戶登記

☑ 點擊報價(免費)

☐ 串流式即時報價(月費為港幣三百五十元)

第八部分：收取帳戶結單／通告方法(包括補倉通知)(請於適當欄內加上✓號)

☑ 電郵*

本人／吾等要求以電郵形式收取結單／通告，請把結單／通告電郵至開戶申請表所列本人／吾等之電郵地址，並授權「信達國際證券」不需要郵寄結單／通告到本人／吾等之通訊地址，本人／吾等承諾如本人／吾等之電郵地址有變更，會於七(7)天前通知「信達國際證券」。

☐ 郵寄

本人／吾等要求以郵寄形式收取結單／通告，本人／吾等承諾如本人／吾等之通訊地址有變更，會於七(7)天前通知「信達國際證券」。

☐ 電郵*及郵寄(月費為港幣壹佰元)

本人／吾等要求以電郵及郵寄形式收取結單／通告，本人／吾等承諾如本人／吾等之電郵地址／通訊地址有變更，會於七(7)天前通知「信達國際證券」。

* **若以電郵形式收取結單／通告，於結單／通告發出時，本人／吾等將被視作已收到該結單／通告。**

第九部分：個人資料(私隱)條例通知(見第8頁)(請於適當欄內加上✓號)

☐ 本人／吾等確認個人資料(私隱)條例通知並**同意**「信達國際證券」使用及向其他人士提供本人／吾等的個人資料作直接促銷用途。

☑ 本人／吾等確認個人資料(私隱)條例通知但**不同意**「信達國際證券」使用或提供本人／吾等的個人資料予其他人士用作直接促銷用途。

第十部分：客戶聲明及確認

本人／吾等於「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。本人／吾等明白「信達國際證券」有絕對酌情權，依照條款及條件在適合的情況下，就本人／吾等於證券交易提供財務通融，「信達國際證券」會為本人／吾等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」同意不時應本人／吾等要求，按其獨自酌情權讓本人／吾等在「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）。

本人／吾等現聲明已閱悉及同意「信達國際證券」開戶申請表，並已填寫各項客戶資料，及已閱悉及同意客戶協議中的條款及條件、個人－自我證明表格說明（FATCA及CRS）、個人資料（私隱）條例通知、保證金客戶之常設授權及額外條款及條件（如同時申請電子交易服務）。上述所有文件均構成「信達國際證券」與本人／吾等就該戶口達成的協議。

本人／吾等現聲明及確認由「信達國際證券」給予本人／吾等之協議，包括但不限於客戶協議中附錄一的風險披露聲明、個人－自我證明表格說明（FATCA及CRS）、個人資料（私隱）條例通知、保證金客戶之常設授權以及客戶協議之額外條款及條件的第九條（如同時申請電子交易服務），「信達國際證券」是按本人／吾等選擇的語言（英文或中文）提供。本人／吾等獲邀請閱讀該風險披露聲明、個人－自我證明表格說明（FATCA及CRS）、個人資料（私隱）條例通知、保證金客戶之常設授權、提出問題，並按本身意願選擇是否聽取獨立法律意見。本人／吾等已獲解釋該風險披露聲明。

本人／吾等現授權「信達國際證券」接受任何本人／吾等發出之傳真及／或電郵訊息為原本指示及就「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，本人／吾等須向「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。本人／吾等免除「信達國際證券」因此授權所引起的責任及損害。

本人／吾等現聲明本人／吾等乃該戶口之最終受益人。

本人／吾等現聲明在開戶申請表內的資料屬真實、完整及正確，隨附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。「信達國際證券」有權隨時聯絡任何人，包括本人／吾等之銀行、經紀或任何信貸調查機構，以求證實此開戶申請表內所載之內容。

本人／吾等同意上述第一部分至第十部分、個人資料（私隱）條例通知（見第8頁）及保證金客戶之常設授權（見第9頁）之安排及選擇。

個人／聯名帳戶第一申請人簽名／簽名式樣：	**聯名帳戶第二申請人簽名／簽名式樣：**
陳大文	
客戶姓名：陳大文	客戶姓名：
身份證／護照號碼：Y0000119800101 8888	身份證／護照號碼：
日期：20xx年xx月xx日	日期：

（聯名戶口須由兩人／任何一人* 簽署方為有效（不適用於三人或以上之聯名戶口）

(請刪去不適用者)*

見證人簽名：
見證人姓名：
身份證／護照號碼：　　日期：

第十一部分：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，並已邀請客戶閱讀該風險披露聲明、個人－自我證明表格說明(FATCA及CRS)、個人資料(私隱)條例通知、保證金客戶之常設授權、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)天內通知「信達國際證券」：

(一) 客戶是美國人士或客戶因情況轉變而成為美國人士。

(二) 客戶的CRS稅務居民身份或資料與其於本開戶申請表中第一部分所申報的資料不同或有改變。

(三) 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戶口。

持牌人簽名：

持牌人姓名：

中央編號：　　日期：

第十二部分：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

信達國際證券有限公司授權人士

授權人簽名：

日期：

個人－自我證明表格說明(FATCA及CRS)

根據美國政府的《外國帳戶稅務合規法案》(簡稱「FATCA」)和《經濟合作暨發展組織》(簡稱「OECD」)的《通用報告準則》(簡稱「CRS」)之規定，財務機構須按照個人帳戶持有人或實體帳戶持有人之控權人的稅務居民身份收集及匯報若干所需資料。

每個司法管轄區均按其本身的規則釐定稅務居民身份的定義。一般來說，客戶的稅務居民身份是客戶所居住的國家。若干特別情況(如出國留學，海外工作或長期旅行)可能導致客戶成為其他地方的居民，或同時成為超過一個國家的居民(多重稅務居民地)。客戶繳納所得稅的國家可能是客戶所屬的稅務居民身份。相關稅務居民身份詳情，請諮詢客戶的稅務顧問，或瀏覽下列有關FATCA或CRS網頁的資料：https://www.irs.gov/和http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/。

如果客戶的稅務居民身份位於此設立帳戶的國家之外，信達國際證券有限公司(簡稱「信達國際證券」)在法律上可能有責任把此自我證明表格內的資料及與帳戶持有人的財務帳戶有關的其他財務資料，轉交予「信達國際證券」所在國家的稅務機關及／或美國國稅局。前述資料之後可能被不同國家間之稅務機關分享。

一般來說，此自我證明表格屬永久有效，直至客戶的稅務居民身份或此自我證明表格的其他必要填寫欄位出現變動為止。若具有任何影響個人的稅務居民身份或導致此自我證明表格所提供的資料不實或不完整的變動，請於三十(30)天內通知「信達國際證券」，並提供最新的自我證明表格。

此自我證明表格僅作為要求提供資料之用，而相關要求不受當地法律或法規禁止。

身為一家財務機構，「信達國際證券」不得提供相關稅務或法律意見。若客戶對此自我證明表格之內容與說明或對客戶的稅務居民身份有任何疑問，請諮詢客戶的稅務顧問或當地稅務機關。

個人資料(私隱)條例通知

1. 個人名義的客戶必須不時向信達國際證券有限公司(「信達國際證券」)提供其個人資料(「資料」)，以作《個人資料(私隱)條例》(香港法例第486章)所述用途。有關客戶的資料(及其他資料)可作以下用途：
   - 向客戶提供之服務及設施之日常運作；
   - 進行信貸審查及確保客戶的信用維持良好；
   - 協助其他機構進行信貸審查；
   - 為客戶設計及向客戶推廣金融服務或相關產品；
   - 根據任何法例或規例之規定，符合作出披露之要求；及
   - 與「信達國際證券」或其集團公司之業務或交易有關之其他任何用途。
2. 「信達國際證券」持有之客戶有關的資料(及其他資料)將會保密，但「信達國際證券」可向以下人士披露所有資料(及其他資料)：
   - 任何向「信達國際證券」提供有關「信達國際證券」業務運作之行政、信貸資料、債務追討、電訊、電腦、繳款或其他服務之高級職員、僱員、代理、承包商或第三者；
   - 客戶已有或擬與之進行交易之任何金融機構；
   - 監管或司法當局及其他有關政府或法定機構；
   - 任何有責任為「信達國際證券」保密之其他人士，包括承諾保持此等資料機密之「信達國際證券」之集團公司；
   - 「信達國際證券」與其集團公司之間對客戶之資料使用，須依據嚴格之內部安全標準、保密政策及適用法律；
   - 「信達國際證券」約束僱員完全遵守該等標準、政策及法律；
   - 除為了進行業務、遵守適用法律、保護免受欺詐或作出「信達國際證券」認為可能符合客戶利益之產品及服務優惠外，「信達國際證券」不會將有關客戶的資料分發予其他公司。「信達國際證券」亦可依據適用法律向監管當局及執法人員提供資料；及
   - 「信達國際證券」訂立了極高標準，以保護客戶的資料免受未經授權之更改或破壞。
3. 「信達國際證券」擬使用客戶的個人資料作直接促銷，為此「信達國際證券」須取得客戶的同意(包括表示不反對)。2012年《個人資料(私隱)(修訂)條例》第VIA部引入關於取得客戶同意的具體要求(包括表示不反對)。就此，務請客戶注意：
   a. 「信達國際證券」不時持有的客戶的姓名、聯絡詳情、產品及服務投資組合資料、交易模式及行為、財務背景及統計資料可由「信達國際證券」用於直接促銷；
   b. 以下服務、產品及標的類別可作推廣：
      i. 財務、保險、證券、商品、投資及相關服務和產品及授信；及
      ii. 有關上文第3(b)(i)款所述促銷標的類別的獎賞、年資獎勵或優惠計劃或其任何附計劃。
4. 根據及依據《個人資料(私隱)條例》之條款，客戶有權：
   a. 檢查「信達國際證券」是否持有有關客戶之資料，及是否有權使用該等資料；
   b. 要求「信達國際證券」更改有關客戶之任何錯誤資料；及
   c. 確定「信達國際證券」有關資料之政策及做法，以及獲知「信達國際證券」持有有關其個人資料種類。
5. 查閱及／或改正客戶所提交之任何資料的要求送交以下地址：
   信達國際證券有限公司
   香港皇后大道中一八三號中遠大廈四十五樓
   證券及期貨部
   或致電客戶服務熱線：國內400-1200-311或香港(852) 2235-7789。
6. 依據《個人資料(私隱)條例》之條款，「信達國際證券」有權就處理任何資料索取查閱之申請收取合理費用。

保證金客戶之常設授權
《證券及期貨條例》第148條及《證券及期貨(客戶證券)規則》第7及第9條項下之授權

就本授權書而言，「客戶證券」及「證券抵押品」兩個詞彙具備香港法例第571章《證券及期貨條例》附表1第1部所賦予之涵義。本授權書涵蓋符合以下說明之所有客戶證券及證券抵押品：(i)於香港聯合交易所有限公司(「聯交所」)上市或買賣，或屬經證券及期貨事務監察委員會(「證監會」)認可之集體投資計劃之權益；及(ii)根據信達國際證券有限公司(下稱「貴公司」)與本人／吾等現簽訂之客戶協議(「客戶協議」)，由　貴公司或有關代表在　貴公司進行獲發牌之任何受規管活動過程中在香港收取或持有。根據客戶協議，本授權書並不適用於由　貴公司或有關代表於香港以外地區收取或持有之任何客戶證券或證券抵押品、並非於聯交所上市或買賣之證券，或並非證監會認可之集體投資計劃之權益(「其他證券及證券抵押品」)。該等其他證券及證券抵押品須根據相關之海外司法權區之法律及規例處理。

本人／吾等茲授權　貴公司按下列方式處理　貴公司或代表　貴公司就本人／吾等之帳戶在香港收取或持有之客戶證券及證券抵押品：

(1) 根據證券借貸協議運用任何客戶證券或證券抵押品；
(2) 將任何證券抵押品存放於認可財務機構(定義見香港法例第155章《銀行業條例》)，作為向　貴公司提供財務通融之抵押品；
(3) 將任何證券抵押品存放於香港中央結算有限公司、聯交所期權結算所有限公司或另一獲發牌或獲註冊進行證券交易之中介人，作為解除和清償　貴公司在交收上之責任和負債之抵押品；或
(4) 將任何證券抵押品存放於香港中央結算有限公司、聯交所期權結算所有限公司或另一獲發牌或獲註冊進行期貨合約交易之中介人，作為解除和清償　貴公司在交收上之責任和負債之抵押品。

貴公司可毋須事先通知本人／吾等執行以上任何事項。

倘　貴公司收取之任何客戶證券或證券抵押品並未按照上文(1)至(4)段加以運用或存放，則　貴公司須依據《證券及期貨(客戶證券)規則》第5條進行註冊或存放。　貴公司仍須就歸還根據本授權書所貸出或存放之任何客戶證券或證券抵押品向本人／吾等負責。

本人／吾等明白並接受以下情況：

(a) 客戶證券及／或證券抵押品可能受制於第三方之留置權或合法索償，　貴公司須於全數抵償該等留置權或索償後，方可將客戶證券及／或證券抵押品退回本人／吾等；
(b) 就本人／吾等帳戶持有之證券抵押品可能會與其他人擁有之證券抵押品匯集，從而大大增加受損風險；及
(c) 貴公司有轉按保證金客戶證券抵押品予認可財務機構。

本人／吾等亦授權　貴公司處置本人／吾等任何或全部證券或證券抵押品，以清償由本人／吾等或有關代表結欠　貴公司或任何第三方之負債。該授權在不損害　貴公司依法或根據客戶協議而擁有之任何一般留置權、抵銷權或任何其他類似權利之情況下發出，以便處置本人／吾等任何或全部證券或證券抵押品，以清償由本人／吾等或有關代表結欠　貴公司或任何第三方之負債。

據此提供予　貴公司之授權於每年八月三十一日屆滿，並可按下文自動重續。然而，本人／吾等可透過向　貴公司發出不少於七(7)個曆日之書面通知，隨時撤銷該授權。有關撤銷通知將於上述七(7)個曆日屆滿後生效，惟前提為本人／吾等於當時並無結欠　貴公司任何尚未清償之負債。

本人／吾等明白，　貴公司將於是項常設授權距離屆滿至少十四(14)個曆日前，以書面形式提醒本人／吾等該授權即將屆滿。本人／吾等茲同意，除非本人／吾等於屆滿日期前拒絕重續該常設授權，否則常設授權將按本文件所載之相同條款自動重續十二(12)個月。本人／吾等明白，倘常設授權自動重續，　貴公司將於其屆滿日期後一(1)星期內寄發重續確認書予本人／吾等。

本授權書之內容已以本人／吾等選擇之語言向本人／吾等作詳盡解釋，而本人／吾等亦完全明白本授權書之內容。

This page is intentionally left blank
此乃白頁 特意留空

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.

Account Opening Form of Margin Securities Trading Account
Client's Information (For Individual/First Applicant of Joint Account)
(all sections must be completed)

(For Joint Account application, please also complete and sign the "Appendix for Joint Account Holders" and "Client's Information Form for Second Applicant of Joint Account")

Section A: Individual – Self Certification Form
(Foreign Account Tax Compliance Act "FATCA" and Common Reporting Standard "CRS")
(please read the Instructions of Individual – Self Certification Form (FATCA and CRS) (see page 17) before completing this section)

1. Individual Account Holder/First Applicant of Joint Account Holder Identity Information
(please tick whichever is appropriate)

Title:	☑ Mr.	☐ Mrs.	☐ Ms.	☐ Miss
Account Holder Name:	**Last Name or Surname (Chinese)**	**First or Given Name (Chinese)**	**Middle Name(s) (Chinese)**	
	陳	大文		
	Last Name or Surname (English/Pinyin)	**First or Given Name (English/Pinyin)**	**Middle Name(s) (English/Pinyin)**	
	CHAN	TAI MAN		
Document Type of Identity:	☑ PRC Resident Identity Card	☐ Hong Kong Identity Card	☐ Macau Identity Card	
	☐ Exit-entry Permit for Travelling to and from Hong Kong and Macau	☐ Passport, place of issue:_____		
Identity Document Number:	400001198001018888	**Nationality:**	CHINA	
Place of Birth:	Town/City SHEN ZHEN Country CHINA	**Date of Birth (dd/mm/yy):**	01/01/1980	

Current Residential Address:

Room/Flat/Floor/Block/Name of Building/Estate (if applicable)	18 C Garden Building,
Street Number/Street Name, District	8 Today street, Garden District,
City, Town Shen Zhen	State, Province or County Guang Dong
Postal/ZIP Code 300002	Country China

Mailing Address (complete if different from the current residential address):

Room/Flat/Floor/Block/Name of Building/Estate (if applicable)	
Street Number/Street Name, District	
City, Town	State, Province or County
Postal/ZIP Code	Country

2. FATCA Declaration (please tick whichever is appropriate)

Please answer the following question in order to confirm your status under the tax laws and regulations of the United States (or "U.S.").

Were/Are you born in U.S./a United States citizen/a United States resident*/a United States Permanent Resident Alien (i.e. a so-called U.S. green card holder (irrespective of expiry date))?

☐ Yes – Please provide U.S. Taxpayer Identification Number ("TIN"): ☐☐☐-☐☐-☐☐☐☐

☑ No

* You are considered a United States resident if you meet the Substantial Physical Presence Test. The Substantial Physical Presence Test is met if you were present in the United States for at least 31 days in current year and you were present in the United States for a total of at least 183 days for current year, 1st preceding year and 2nd preceding year according to the following formula: (number of days in current year x 1) + (number of days in 1st preceding year x 1/3) + (number of days in 2nd preceding year x 1/6).

3. CRS Declaration of Tax Residency (please note that you must list all jurisdictions of tax residence)

Please indicate **ALL** (not restricted to five) the account holder's jurisdiction of tax residence and associated TIN.
If the account holder is a tax resident in more than five countries, please specify in "Remarks".
If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.
NOTE: If a TIN is unavailable, 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 Tax Residence	TIN/If a TIN is not available, please specify Reason A, B or C. Provide explanation if reason B is selected.
(i) China	40000119800101 8888
(ii)	
(iii)	
(iv)	
(v)	

Remarks:

4. FATCA & CRS Declaration and Undertakings

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

I acknowledge, understand and consent to the use that (a) the information contained in this section is collected and may be kept by CISL 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 CISL to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and/or U.S. Internal Revenue Service and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the account holder may be tax resident pursuant to the legal provisions or intergovernmental agreements for exchange of financial account information.

I undertake to advise the recipient and provide a suitably updated self-certification form within 30 days of the occurrence of any change in circumstances which affects the tax residency status of the individual identified in Section A or causes any of the information contained in this form to be incorrect or incomplete.

Account Holder Signature:

☞ 陳大文

Account Holder Name: CHAN TAI MAN | Date: XX-XX-19XX

⚠ **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).**

Such conviction and penalty is subject to the legislation amended from time to time.

Section B: Other Information of Individual Account Holder/First Applicant of Joint Account Holder			
Home Phone No.:	(86) - 12233345567	**Home Fax No.:**	( ) -
Primary Mobile Phone No.*:	(86) - 12345678910	**Secondary Mobile Phone No.*:**	( ) -
Primary E-mail Address*:	Sample@yahoo.com		
Secondary E-mail Address*:			

* CISL may send SMS or e-mail to your mobile phone number(s) or e-mail address(es) registered with CISL for certain account information. To protect your interest, please ensure the mobile number(s) and e-mail address(es) you registered with CISL is/are updated and valid. If you are suspicious about the identity of the senders of SMS/e-mail messages, you could call CISL for verification.

Name of Employer:	STAR COMPANY				
Business Nature:	TRADING	**Position:**	MANAGER	**Years in Service:**	10
Business Address:	60/F Today Building 8 Flower Street, Shen Zhen, China				
Office Tel No.:	(86) - 12345678	**Office Fax No.:**	( ) -		

Banker's References

(This information is for settlement purpose. Unless otherwise instructed by you, all monies payable to you will be credited to the following bank account(s).)

Primary Banker's Name:	BOC	**Account No.:**	xxx x xxx xxxx
Secondary Banker's Name:		**Account No.:**	

Financial Information (please tick whichever is appropriate)

(The approval of your credit limit will be subject to the following information)

Source of Income (could choose more than one)	☑ Salary	☐ Retirement Pension	☐ Commission
	☐ Return on Investment	☐ Business Profit	☐ Other Sources: _____
	☐ Family Gift, relationship with family member: _____		
Annual Income (HK$)	☐ Nil	☑ 1 – 200,000	☐ 200,001 – 500,000
	☐ 500,001 – 1,000,000	☐ 1,000,001 – 2,000,000	☐ > 2,000,000

Other Assets	☐ Nil		
	☑ Yes (please specify below)		
	Securities	Value 300K	(HK$)
	Bank Deposit	Value	(HK$)
	Property (subject to mortgage? ☐ Yes ☑ No)	Value 4M	(HK$)
	Others (please specify: _____)	Value	(HK$)

Section C: Investment History/Investment Objectives and Strategy/Risk Tolerance

(please tick whichever is appropriate)

Investment History	☐ Nil		
	☑ Yes (please specify below)		
	Securities: 10 year(s)	Warrants: _____ year(s)	Futures/Options: _____ year(s)
	Forex: _____ year(s)	Fund(s): _____ year(s)	
	Others: _____ year(s) (please specify: _____)		
Investment Objectives and Strategy	☑ Long Term	☐ Short Term	☑ Capital Growth/Dividends
	☐ Hedging Purpose	☐ Others (please specify: _____)	
Risk Tolerance	☐ High Risk	☑ Medium Risk	☐ Low Risk

Section D: Knowledge on Derivative Products (please tick whichever is appropriate)

(1) I ***do not have knowledge*** of the following derivative product(s).

☑ Warrants ☐ Stock Options ☑ Exchange Traded Funds with Synthetic Replication Strategies ("ETFs")

☑ Callable Bull/Bear Contracts ("CBBCs") ☑ Equity Linked Instruments ("ELIs")

☑ For the derivative product(s) of which I have no knowledge, I hereby confirmed that Account Executive has provided an explanation of the risks of the relevant derivative product(s) to me. I further confirmed that I understand the relevant risks.

(2) I ***have knowledge*** of the following derivative product(s) and obtained the relevant knowledge through the below mean(s), the relevant supporting document(s)* is/are also provided.

Derivative Products	* I have undergone training or attended course within the past year on	* I have current or previous work experience within the past year on	* I have prior trading experience on (executed 5 or more transactions within the past 3 years)
☐ Warrants	☐	☐	☐
☐ Stock Options	☐	☐	☐
☐ ETFs	☐	☐	☐
☐ CBBCs	☐	☐	☐
☐ ELIs	☐	☐	☐

Section E: Client/Related Persons Disclosure (please tick whichever is appropriate)

(1) Are you a 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"))?

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

☑ No ☐ Yes If yes, please state the company name and the position held.

Company Name:	Position Held:

(2) Are you a relative (such as: parents, spouse, brother, sister, children etc.) of any director, employee or representative of China Cinda Group?

☐ No ☑ Yes If yes, please state the name of such director, employee or representative and his/her relationship with you.

Name of Relative: CHAN SIU MAN	Relationship with me: BROTHER
Company Name: CINDA INTERNATIONAL	Position Held: ACCOUNTS

I undertake to notify CISL promptly should I become a director, employee or representative of China Cinda Group and/or become a relative of any director, employee or representative of China Cinda Group subsequent to this declaration.

Section F: Account Information Disclosure (please tick whichever is appropriate)

(1) Are you a client of CISL or Cinda International Futures Limited?

☑ No ☐ Yes If yes, please provide details:

Securities Account No.:	Futures Account No.:

(2) Are you an employee of a person licensed or registered with the Hong Kong Securities and Futures Commission?

☑ No ☐ Yes If yes, please provide details:

Company Name:	Position Held:

(3) Are you a member or participant registered with any stock or commodities exchange or are you regulated or supervised by any government or regulatory agency?

☑ No ☐ Yes If yes, please provide details:

Name of Regulator:	Country/Place:

(4) Are you a senior officer or director or in control of any company whose shares are traded on any exchange or market?

☑ No ☐ Yes If yes, please provide details:

Name of company	Your position	Exchange/Market	Stock code
(i)			
(ii)			
(iii)			
(iv)			
(v)			

(5) Is your spouse a client of CISL?

☑ No ☐ Yes If yes, please provide details:

Spouse Name:	Securities Account No.:

(6) Are you, either alone or with your spouse, in control of 35% or more of the voting right of any corporate client of CISL?

☑ No ☐ Yes If yes, please provide details:

Securities Account Holder Name:	Securities Account No.:

Section G: Trading Account Service (please tick whichever is appropriate)

☐ open and maintain a margin securities trading account or accounts **without electronic trading services** on the terms and conditions set out in Client's Agreement For Margin Securities Trading Account ("Terms and Conditions")

☑ open and maintain a margin securities trading account or accounts **with electronic trading services** on the Terms and Conditions and Terms and Conditions for the Electronic Trading Services set out in Client's Agreement ("Additional Terms and Conditions") and to provide me/us with a User ID and Password in order to access the CISL electric trading service. I/We will receive my/our account password for electronic trading. I/We understand that my/our password is strictly confidential and I/we am/are responsible for all loss, cost and expenses, should any transaction be accepted and concluded by CISL on quoting of the said password.

Electronic Trading Registration

☑ Snapshot Stock Quote (free of charge)

☐ Streaming Real Time Stock Quote (MiniQW) (monthly fee of HK$350)

Section H: Method of Account Statement/Notice Collection (including Margin Call Notice) (please tick whichever is appropriate)

☑ By Email*

I/We hereby request to receive electronic statement/notice at my/our email address as stated on Account Opening Form. I/We hereby consent to receive my/our statement/notice of account through my/our email address and authorize CISL not to deliver any physical statement/notice of account to my/our correspondence address. I/We undertake to notify CISL of any change in my/our email address seven (7) days before such change.

☐ By Post

I/We hereby request to receive physical statement/notice by post. I/We undertake to notify CISL of any change in my/our correspondence address seven (7) days before such change.

☐ By Email* and Post (monthly fee of HK$100)

I/We hereby request to receive electronic statement/notice in addition to physical statement/notice. I/We undertake to notify CISL of any change in my/our email address/correspondence address seven (7) days before such change.

* **I/We will be deemed to have received the statement/notice at the time of transmission to me/us if using email to receive statement/notice.**

Section I: Notice of Personal Data (Privacy) Policy (see page 17) (please tick whichever is appropriate)

☐ I/We acknowledge Notice of Personal Data (Privacy) Policy and **consent** CISL to use or provide to other persons my/our data for use in direct marketing.

☑ I/We acknowledge Notice of Personal Data (Privacy) Policy but **do not consent** CISL to use or provide to other persons my/our data for use in direct marketing.

Section J: Declaration and Acknowledgements by Client

I/We wish to open one or more margin securities trading account (the "Account(s)") with CISL for the purchase or sale of securities. I/We understand that CISL may, at its absolute discretion, from time to time on the Terms and Conditions CISL may think fit, provide me/us with financial accommodation in respect of transactions in securities effected by CISL. The Account(s) which CISL maintains for me/us to record such transactions shall be margin securities trading. CISL agrees that CISL will from time to time at my/our request at CISL's sole discretion allow me/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).

I/We hereby declare that I/we have read and agreed to CISL's Account Opening Form, completed client's information and have read and agreed to Terms and Conditions, Instructions of Individual – Self Certification Form (FATCA and CRS), Notice of Personal Data (Privacy) Policy, Standing Authority for Margin Clients and Additional Terms and Conditions of Client's Agreement (if also apply for electronic trading services) which form the agreement made between CISL and me/us in relation to the Account(s).

I/We hereby acknowledge and confirm that Client's Agreement(s), including but not limited to the Risk Disclosure Statements set out in Appendix 1 of Client's Agreement, Instructions of Individual – Self Certification Form (FATCA and CRS), Notice of Personal Data (Privacy) Policy, Standing Authority for Margin Clients and Clause 9 of Additional Terms and Conditions (if also apply for electronic trading services) of Client's Agreement, were provided to me/us in a language of my/our choice (English or Chinese). I/We was/were invited to read the Risk Disclosure Statements, Instructions of Individual – Self Certification Form (FATCA and CRS), Notice of Personal Data (Privacy) Policy, Standing Authority for Margin Clients carefully, ask questions and take independent legal advice if I/we wish. I/We have been explained the Risk Disclosure Statements.

I/We hereby authorize CISL to accept any fax and/or email message from me/us as the original instruction, and I/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. I/We hereby waive any liabilities for CISL that may arise from these authorizations.

I/We hereby declare that I am/we are the ultimate beneficial owner(s) of the Account.

I/We represent that the information on Account Opening Form is true, complete and correct and that the representations in the attached 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. CISL is authorized at any time to contact anyone, including my/our bankers, brokers or any credit agency, for the purposes of verifying the information provided on this Account Opening Form.

I/We hereby agree the arrangements and choices from Section A to Section J as shown above, Notice of Personal Data (Privacy) Policy (see page 17) and Standing Authority for Margin Clients (see page 18).

Signature/Signature Specimen of Individual/ First Applicant of Joint Account	**Signature/Signature Specimen of Second Applicant of Joint Account**
陳大文	
Name of Client: CHAN TA I MAN	Name of Client:
ID/Passport No.: K000011980010(8888	ID/Passport No.:
Date: XX-XX-19XX	Date:

(The Joint Account can be operated on the instructions of two signatures/any one signature* (but not applicable to Joint Account of three or more persons))
*(*Delete where inapplicable)*

Signature of Witness	
Name of Witness:	
ID/Passport No.:	Date:

Section K: Declaration by Licensed Person
I have provided and explained the Risk Disclosure Statements to the Client in a language of his/her/their choice (English or Chinese) and have invited him/her/them to read the Risk Disclosure Statements, Instruction of Individual – Self Certification Form (FATCA and CRS), Notice of Personal Data (Privacy) Policy, Standing Authority for Margin Clients carefully, ask questions and take independent legal advice if he/she/they wish(es). I hereby declare that I would notify CISL within five (5) days when it comes to my knowledge or understanding that: (1) The Client is a U.S. Person or the Client becomes a U.S. Person subject to change in circumstances. (2) The Client's tax residency status or information is different from what has been disclosed in Section A of the Account Opening Form or has been changed. (3) The Client directly or indirectly owns, controls or has established any other account(s) with CISL.
Signature of Licensed Person
Name of Licensed Person:
CE No.: Date:
Section L: 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
Signature of Authorized Person
Date:

INSTRUCTIONS OF INDIVIDUAL – SELF CERTIFICATION FORM (FATCA AND CRS)

Regulations based on the United Stated Government's Foreign Account Tax Compliance Act ("FATCA") and Organisation for Economic Co-operation and Development's ("OECD") Common Reporting Standard ("CRS") require financial institutions to collect and report certain required information based on an individual account holder's or controlling person of an entity account holder's tax residency status.

Each jurisdiction has its own rules for defining tax residence. In general, tax residence is the country in which the client lives. Special circumstances (such as studying abroad, working overseas or extended travel) may cause the client to be resident elsewhere or resident in more than one country at the same time (multiple tax residencies). The country/countries in which the client pays income tax are likely to be his/her country/countries of tax residence. For more information on tax residence, please consult the client's tax adviser or the information at the following links for FATCA and CRS at https://www.irs.gov/ and http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/ respectively.

If the client's tax residency status is located outside of the country in which this account is maintained, Cinda International Securities Limited ("CISL") may be legally obliged to pass on the information in this Self Certification Form and other financial information with respect to the financial accounts to the tax authorities in the country where CISL is located and/or U.S. Internal Revenue Service. The aforementioned information may then be shared between different countries' tax authorities.

This Self Certification Form will generally remain valid unless there is a change in circumstance relating to the client's tax residency status or other mandatory fields included in this Self Certification Form. The client must notify CISL within thirty (30) days if there is a change in circumstance that affects the tax residency status of the individual or makes any of the information provided in this Self Certification Form incorrect or incomplete and provide an updated Self Certification Form.

This Self Certification Form is intended to request information only where such request is not prohibited by applicable local law or regulations.

As a financial institution, CISL is not allowed to give tax or legal advice. If the client has any questions about this Self Certification Form, these instructions, or defining the client's tax residency status, please speak to the client's tax adviser or domestic tax authority.

NOTICE OF PERSONAL DATA (PRIVACY) POLICY

1 From time to time, it is necessary for clients who are individuals to supply Cinda International Securities Limited ("CISL") with data which are personal data ("Data") for the purposes of the Personal Data (Privacy) Ordinance (Cap. 486 of the laws of Hong Kong). The purposes for which Data (and other information) relating to clients may be used as follows:

- the daily operation of the services and facilities provided to clients;
- conducting credit checks and ensuring client's ongoing credit worthiness;
- assisting other institutions to conduct credit checks;
- designing and marketing financial services or related products to clients;
- meeting the requirements to make disclosure under the requirements of any law or regulations; and
- any other purpose relating to or in connection with CISL's business or dealing or the business or dealings of CISL's group companies.

2 Data (and other information) held by CISL relating to clients will be kept confidential but CISL may disclose all Data (and other information) to:

- any officer, employee, agent, contractor or third party who provides administrative, credit information, debt collection, telecommunications, computer, payment or other services to CISL in connection with the operation of CISL's business;
- any financial institution with which the client has or proposes to have dealings;
- regulatory or judicial authorities and other relevant government or statutory bodies;
- any other person under a duty of confidentiality to CISL including CISL's group companies which has undertaken to keep such information confidential;
- CISL shares information regarding clients among CISL and its group companies only in accordance with strict internal security standards and confidentiality policies and with applicable law;
- CISL holds its employees fully accountable for adhering to those standards, policies and laws;
- CISL does not share information about its clients with other companies except in order to conduct its business, comply with applicable law, protect against fraud or make available special offers of products and services that CISL feels may be of interest to its clients. CISL may also provide information to regulatory authorities and law enforcement officials in accordance with applicable law; and
- CISL has established high standards for protecting information regarding its clients from unauthorized alteration or destruction.

3 CISL intends to use your personal data in direct marketing and CISL requires your consent (which includes an indication of no objection) for that purpose. The specific requirement regarding your consent (which includes an indication of no objection) is introduced in Part VIA of the Personal Data (Privacy) Amendment Ordinance 2012. In this connection, please note that:

a. your name, contact details, products and services portfolio information, transaction pattern and behaviour, financial background and demographic data held by CISL from time to time may be used by CISL in direct marketing;

b. the following classes of services, products and subjects may be marketed:

i. financial, insurance, securities, commodities, investment and related services and products and facilities; and

ii. reward, loyalty or privileges programmes or any programme incidental to them in relation to the class of marketing subjects as referred to in clause 3b(i) above.

4 Under and in accordance with the terms of the Personal Data (Privacy) Ordinance each client has a right to:

a. check whether CISL hold Data about the client and the right of access to such Data;

b. require CISL to correct any Data relating to the client which is inaccurate; and

c. ascertain CISL's policies and practices in relation to Data and be informed of the kind of his/her personal data held by CISL.

5 Request for access and/or correct any data that client has submitted shall be sent to the following address:
Cinda International Securities Limited
45/F, Cosco Tower,
183 Queen's Road Central, Hong Kong
Attn: Securities & Futures Department
or contact our Customer Service Hotline: China 400-1200-311 or Hong Kong (852) 2235-7789

6 In accordance with the terms of the Personal Data (Privacy) Ordinance, CISL has the right to charge a reasonable fee for the processing of any Data access request.

STANDING AUTHORITY FOR MARGIN CLIENTS
Authority Under Section 148 Of The Securities And Futures Ordinance And Section 7 And Section 9 Of The Securities And Futures (Client Securities) Rules

For the purposes of this letter of authority, the terms "client securities" and "securities collateral" have the meanings assigned to them by Part 1 of Schedule 1 to the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong). This letter of authority covers all client securities and securities collateral that are (i) either listed or traded on The Stock Exchange of Hong Kong Limited ("SEHK") or are interests in a collective investment scheme authorized by the Securities and Futures Commission (the "SFC"); and (ii) received or held in Hong Kong by or on behalf of you in the course of the conduct of any regulated activity pursuant to the Client's Agreement entered into between you and me/us (the "Client's Agreement") and for which you are licensed. This letter does not apply to any client securities or securities collateral that are received or held by or on behalf of you outside Hong Kong nor to those securities which are not listed nor traded on SEHK nor interests in collective investment schemes not authorized by the SFC ("other securities and securities collateral") pursuant to the Client's Agreement. Such other securities and securities collateral shall be dealt with according to the laws and regulations of the relevant jurisdiction overseas.

I/We hereby authorize you to deal with the client securities and securities collateral received or held in Hong Kong by or on behalf of you for my/our account in the following ways:

(1) to apply any of the client securities or securities collateral pursuant to a securities borrowing and lending agreement;
(2) to deposit any of the securities collateral with an authorized financial institution (as defined in the Banking Ordinance (Chapter 155 of the Laws of Hong Kong)) as collateral for financial accommodation provided to you;
(3) to deposit any of the securities collateral with Hong Kong Securities Clearing Company Limited, SEHK Options Clearing House Limited or another intermediary licensed or registered for dealing in securities as collateral for the discharge and satisfaction of your settlement obligations and liabilities; or
(4) to deposit any of the securities collateral with Hong Kong Securities Clearing Company Limited, SEHK Options Clearing House Limited or another intermediary licensed or registered for dealing in futures contracts as collateral for the discharge and satisfaction of your settlement obligations and liabilities.

You may perform any of the above without prior notice to me/us.

When any client securities or securities collateral received by you is not applied or deposited in accordance with paragraphs (1) to (4) above, they should be registered or deposited by you in accordance with Section 5 of the Securities and Futures (Client Securities) Rules. You remain responsible to me/us for the return of any of the client securities or securities collateral lent or deposited under this letter of authority.

I/We understand and accept the following:

(a) the client securities and/or securities collateral may be subject to liens or lawful claims of third parties and return of such client securities and/or securities collateral to me/us may be subject to satisfaction of such liens or claims;
(b) the securities collateral held for my/our account may be pooled with those that belong to others which may substantially increase the risk of loss; and
(c) you have repledged margin client's securities collateral with authorized financial institution.

I/We also authorize you to dispose of any or all of my/our securities or securities collateral in settlement of any liability owed by or on behalf of me/us to you or to any other party. This authority is given without prejudice to and in addition to any general lien, right of set-off or any other similar right to which you may be entitled by law or under the Client's Agreement to dispose of any or all of my/our securities or securities collateral to the extent required to settle any liability owed by or on behalf of me/us to you or to any other party.

The authority given to you hereunder shall be expired on 31st of August in every year and may be automatically renewed as below. However, I/we may revoke this authority at any time by giving you not less than seven (7) calendar days' written notice. Such notice of revocation shall take effect on expiry of the said seven (7) calendar days provided that I/we do not have any outstanding debts owed to you at that time.

I/We understand that at least fourteen (14) calendar days prior to the expiry of this standing authority you will remind me/us in writing of the impending expiry of the authority. I/We hereby agree that unless I/we object to the renewal of the standing authority prior to its expiry date, it will be automatically renewed for a further period of twelve (12) months on the same terms as set out herein. I/We understand that if the standing authority is automatically renewed you shall give written confirmation of the renewal to me/us within one (1) week after the expiry date.

The contents of this letter of authority have been fully explained to me/us in a language of my/our choice and I/we fully understand them.

This page is intentionally left blank
此乃白頁 特意留空

Form **W-8BEN**

(Rev. July 2017)

Department of the Treasury
Internal Revenue Service

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

▶ **For use by individuals. Entities must use Form W-8BEN-E.**
▶ **Go to *www.irs.gov/FormW8BEN* for instructions and the latest information.**
▶ **Give this form to the withholding agent or payer. Do not send to the IRS.**

OMB No. 1545-1621

Do NOT use this form if:	**Instead, use Form:**
• You are NOT an individual	W-8BEN-E
• You are a U.S. citizen or other U.S. person, including a resident alien individual	W-9
• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)	W-8ECI
• You are a beneficial owner who is receiving compensation for personal services performed in the United States	8233 or W-4
• You are a person acting as an intermediary	W-8IMY

Note: If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner: CHAN TAI MAN

2 Country of citizenship: CHINA

3 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**: 18 C, Garden Building, 8 Today Street, Garden District

City or town, state or province. Include postal code where appropriate.: Shen Zhen, Guang Dong, China

Country: CHINA

4 Mailing address (if different from above)

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

Country

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)

6 Foreign tax identifying number (see instructions)

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions): 01-01-1980

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

10 **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 9 above to claim a _____ % rate of withholding on (specify type of income):

_____.

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

Part III Certification

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

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:
  - (a) not effectively connected with the conduct of a trade or business in the United States,
  - (b) effectively connected but is not subject to tax under an applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

Sign Here ▶ 陳大文

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

02-02-2017

Date (MM-DD-YYYY)

CHAN TAI MAN

Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
CHAN TAI MAN

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:
☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
18 C, Garden Building, 8 Today Street, Garden District,

Requester's name and address (optional)

6 City, state, and ZIP code
Shen Zhen, Guang Dong, China

7 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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number
1 2 3 - 4 5 - 6 7 8 8

or

Employer identification number
– –

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 on page 3.

Sign Here | **Signature of U.S. person ▶** 陳大文 | **Date ▶** 02-02-2017

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at *www.irs.gov/fw9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. 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?* on page 2 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).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

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

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, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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 his or her 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 his or her 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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include 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 Part II instructions on page 3 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 under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 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 no longer are 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **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. 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 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** 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.

d. **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. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity 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, "Business name/disregarded entity name." 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, you may enter it on line 2.

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 in 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 possession, 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 possession

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

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[1]	Generally, exempt payees 1 through 5[2]
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] 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) written or printed 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 possession, 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.

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 individual taxpayer identification number (ITIN). Enter it in the social security number box. 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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 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*. You may also get this form by calling 1-800-772-1213. 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/businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "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, generally you will 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.

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 items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor[2]
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee[1] The actual owner[1]
5. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
6. Grantor trust filing under Optional Form 1099 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:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity[4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

[1] 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.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] 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.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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 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 credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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 possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

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：主要為或代表其客户從事一項或多於一項以下活動，或主要為或代表其客户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。

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.