

臺灣中小企業銀行
FATCA及CRS個人客戶自我聲明書暨個人資料同意書
FATCA and CRS Individual Self-Certification & Personal information Consent Form

註1：若您具有非臺灣之稅籍，請以英文填寫此份聲明書。如對於聲明書內容有不了解之處，可參考【附錄一】填表說明及【附錄二】名詞解釋。

Note1: Please fill in this self-certification in English if you have any tax residency outside Taiwan. If you have any question about the content of the self-certification, please refer to 【Appendix I】 Instruction and 【Appendix II】 Definitions for more information.

註2：若為聯名帳戶持有人，請每位聯名帳戶持有人分別填寫一份聲明書。

Note2: For joint or multiple account holders, complete a separate form for each individual account holder.

第一部分：帳戶持有人基本資料 Part I : Account Holder Information

A. 姓名 Full Name: (英文姓名請以護照/居留證姓名為準 Please fill in the name in the passport / resident certificate)

B. 身分證號碼/統一證號/護照號碼 ID / Uniform ID Number/ Passport No. : _____

C. 居住地址/戶籍地址(請勿留存郵政信箱或送達代收地址) : Residence Address (Do not use a P.O. box or an in-care-of address)

☐ 同本次申請文件之地址(此選項僅限新開戶且只為臺灣之稅務居民使用)

Same as the address in this application form (This Box is only applicable to opening new account and only a Taiwan tax resident.)

☐ 若非為上述情況，請填寫以下欄位：

Please fill in the following fields if account holder does not open a new account and is not only a Taiwan tax resident.

(國家 Country)

(地址 Address)

D. 出生資訊 Birth Information:

出生日期 Date of Birth : _____年(YYYY)_____月(MM)_____日(DD)

出生地 Place of Birth : 城市 City : _____國家 Country : _____

第二部分：稅籍 Part II : Tax Residence(s)

1. ☐ 本人僅為臺灣之稅務居民。(第二部分結束)(編碼 Code B020)

I am only a Taiwan tax resident. (End of Part II)

2. ☐ 本人僅為美國公民或稅務居民。(註1至註3)(編碼 Code B010)

I am a U.S. citizen or U.S. resident alien for tax purposes.(Note 1 to 3)

3. ☐ 本人具有多國(包含臺灣及美國)或其他國家的稅務居民身分(若有美國稅籍編碼為 B010，若無美國稅籍則為 B020)

I am a tax resident in other countries (Include Taiwan and U.S.)

若為上述 2 或 3 之情形，請於下表填寫本人之所有稅籍資料(包含美國或臺灣之稅籍資料) Please indicate your country(ies) of tax residence (Includes U.S. or Taiwan) in the table below when the second or third box above is ticked.

如無法提供稅籍編號者，請選填原因 A、B 或 C If a TIN is unavailable, please provide the reason A, B or C where appropriate.

※原因 A — 我所屬的稅務國家並無發給稅籍編號予其稅務居民。

Reason A – The jurisdiction where I am the resident does not issue TINs to its residents.

原因 B — 我無法取得稅籍編號或類似編號。(若選填此項者，請說明無法取得稅籍編號之原因)

Reason B – I am unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the table below if you have selected this reason.)

原因 C — 無需提供稅籍編號。(僅針對所填寫之稅籍國家規定無需揭露稅籍編號時，才能選填此項)

Reason C – No TIN is required. (Only select this reason if the authorities of the jurisdiction entered below do not require the TIN to be disclosed)

| 稅籍國家(註1) Country of tax residence (Note 1) | 稅籍編號 Tax Identification Number (TIN) | 無法提供 TIN 者，請勾填原因 A、B(含原因)或 C If no TIN available, please enter Reason A, B (with explanation) or C |
|---|---|--|
| | | <input type="checkbox"/> A <input type="checkbox"/> B，原因 reason : _____ <input type="checkbox"/> C |
| | | <input type="checkbox"/> A <input type="checkbox"/> B，原因 reason : _____ <input type="checkbox"/> C |
| | | <input type="checkbox"/> A <input type="checkbox"/> B，原因 reason : _____ <input type="checkbox"/> C |

(註1)美國公民或稅務居民，係指：(1)具有美國國籍者(持有美國護照)、或(2)持有綠卡者(永久居民)、或(3)當年度入境美國並停留 183 天(含)以上、或(4)當年度入境美國並停留 31 天(含)以上、同時滿足「前 3 年審核期」計算方式 183 天(含)以上者。

U.S. citizen or other U.S. person means any one of the following:

(1) National of the United States (U.S. Passport Holder); (2) Green Card Holder (Permanent Resident); (3) A Person Present in the United States for 183 Days or More during the Current Taxable Year; or (4) A Person Present in the United States for 31 days or more during the Current Taxable Year and 183 Days during

the 3-Year Period, Meeting the Substantial Presence Test for the Calendar Year

(註2)持有 A、F、G、J、M、Q 等簽證，於當年度入境美國並停留 183 天(含)以上、或當年度入境美國並停留 31 天(含)以上、同時滿足「前 3 年審核期」計算方式 183 天(含)以上者，非屬美國稅務居民。

Someone who has or had been present in the U.S. with type A, F, G, J, M or Q visa for 183 Days or more during the current taxable year or for 31 days or more during the current taxable year and 183 Days during the 3-Year Period, meeting the Substantial Presence Test for the calendar year is not a U.S. resident.

(註3)前 3 年審核期：本年停留天數，加上去年停留天數的三分之一，加上前年停留天數的六分之一的總和，達 183 天者。

183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting :

All the days you were present in the current year, and 1/3 of the days you were present in the first year before the current year, and 1/6 of the days you were present in the second year before the current year.

(註4)若您(或立同意書人)於 2018 年 12 月 31 日以前已開戶，請您完成此份自我聲明書暨個人資料同意書時，一併附上其他有效證明文件以佐證於聲明書中所述之稅籍屬實(例如：身分證、居住身分證證明書、護照副本或經當地政府核可之所得稅申報紀錄等)

If you (or the account holder) have account form before 2018/12/31, please fill in this self-certification and personal information consent form for Providing Personal Information and provide additional documentary evidences (such as certificate of identification, certificate of resident status, copy of passport or income tax return or record approved by local government) in order to confirm the reasonableness of the self-certification.

聲明及簽署

Declarations and Signature

本人聲明本自我聲明書暨個人資料同意書之內容均屬真實正確及完整。倘爾後有情事變更致使本自我聲明書暨個人資料同意書之內容已不正確，本人承諾於變更之日起 30 天內通知 貴公司，並承諾提供更新後之自我聲明書暨個人資料同意書予 貴公司。本自我聲明書暨個人資料同意書除美國海外帳戶稅收遵從法案(Foreign Account Tax Compliance Act，以下簡稱「FATCA 法案」)等相關法令外，應以臺灣之法令為準據法。倘開戶申請書之內容與本自我聲明書暨個人資料同意書有衝突時，以本自我聲明書暨個人資料同意書為準。

I hereby certify that all statements made in this self-certification and personal information consent form are true, correct and complete. I undertake to notify Taiwan Business Bank, (the "Bank") promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide the Bank with an updated self-certification and personal information consent form within 30 days of such change in circumstances. In addition to the U.S. Foreign Account Tax Compliance Act (hereinafter referred to as "FATCA") and its related laws and regulations, the governing law of this self-certification and personal information consent form shall be the laws of Taiwan. In the event of any discrepancy between the account opening form and this self-certification and personal information consent form, this self-certification and personal information consent form shall prevail.

另本人於 貴公司開立帳戶並進行交易，為符合個人資料保護法下個人資料之合理使用，並配合 貴公司遵循 FATCA 法案、駐美國台北經濟文化代表處與美國在台協會合作促進外國帳戶稅收遵從法執行協定等相關規定，本人確認已收受並充分瞭解 貴公司所提供之遵循 FATCA 法案蒐集、處理及利用個人資料告知事項(下簡稱「告知事項」)之全部內容，並同意 貴公司依據告知事項所載內容，對本人相關個人資料為蒐集、處理及利用：

Whereas I intend to establish an account and to proceed transactions with Taiwan Business Bank, (the "Bank"), and whereas it is regulated to comply with the proper use of personal information stipulated by the Personal Information Protection Act, and it is necessary to cooperate with the Bank to comply with FATCA, Agreement between the American institute in Taiwan and Taipei Economic And Cultural Representative Office In The United States and the related regulations. In witness thereof, I hereby confirm that I have duly received and understood all the content of the Notice for the Collection, Processing and Use of Personal Information for FATCA Compliance (the "Notice") as provided by the Bank, and I agree that the Bank may collect, process and use the personal information of the Customer in accordance with the Notice.

立書人簽名 Signature : _____

法定代理人／監護人／輔助人簽名 Guardian : _____

簽署日期 Date : _____

以下僅限內部使用 (For internal use only)

經辦人員請勾選下列說明並簽章(單選必填)

若有發現稅籍國家可能不一致之情形，請進一步向帳戶持有人詢問聲明書是否已填寫確實、合理且完整。
如有進一步取得其他證明文件者，則請一併提供。

☐ 本人未發現上述自我聲明書暨個人資料同意書所聲明之稅籍國家有不合理之情事。

☐ 稅籍有可能不一致之情形，但已向帳戶持有人確認其所聲明之稅籍國家已填寫確實、合理且完整。

註：有可能不一致的情形列舉如下(但不限於下列情形)

- ✓ 身分證證明文件或相關資料顯示可能為其他國家的稅務居民。
- ✓ 身分證證明文件或相關資料顯示為其他國家的國籍或公民。
- ✓ 居住地址(戶籍地址)顯示為其他國家。

日期：

核對親簽：

經辦：

主管：

臺灣中小企業銀行股份有限公司遵循 FATCA 法案蒐集、處理及利用個人資料告知事項
Taiwan Business Bank Co., Ltd.

The Notice for the Collection, Processing and Use of Personal Information for FATCA Compliance

緣臺灣中小企業銀行股份有限公司（下簡稱「本公司」）因參與遵循美國海外帳戶稅收遵從法案（Foreign Account Tax Compliance Act，下簡稱「FATCA 法案」），及駐美國台北經濟文化代表處與美國在台協會合作促進外國帳戶稅收遵從法執行協定（下稱「IGA 協議」），而負辨識美國帳戶之義務，現因 台端於本公司開立帳戶及進行交易，為符合個人資料保護法下個人資料之合理使用，本公司茲請求 台端協力遵循 FATCA 法案及 IGA 協議之相關規定，特告知下列事項：In compliance with the U.S. Foreign Account Tax Compliance Act (hereinafter referred to as “FATCA”) and Agreement between the American institute in Taiwan and Taipei Economic And Cultural Representative Office In The United States (hereinafter referred to as the “IGA”), Taiwan Business Bank Co., Ltd. (hereinafter referred to as the “TBB”) has the obligation to identify U.S. accounts. In order to comply with the proper use of personal information in accordance with the Personal Information Protection Act for accounts you establish and transactions proceed with TBB, TBB hereby requests your cooperation with the compliance of FATCA and the relevant provisions under the Agreement, with notice as follows:

一、個人資料蒐集、處理及利用之目的及類別 Purpose and Type of Collection, Processing and Use of Personal Information

為辨識本公司內所有帳戶持有者之身分，並於必要時申報具有美國帳戶之持有者資訊予美國國稅局及臺灣權責主管機關，經 台端提供之相關個人資料及留存於本公司之一切交易資訊，包括但不限於姓名、出生地及出生日期、國籍、戶籍地址、住址及工作地址、電話號碼、美國稅籍編號、帳戶帳號及帳戶餘額、帳戶總收益金額與交易明細等，將因本公司遵循 FATCA 法案及 IGA 協議之需要，由本公司蒐集、處理及利用。

In order to identify the account holders of TBB and to report accounts held by U.S. persons to the Internal Revenue Service (hereinafter referred to as “IRS”) and the competent authority in Taiwan R.O.C., all personal information provided by you and all transaction information kept by TBB, including but not limited to name, place of birth, date of birth, nationality, domicile address, residence address and work location, telephone number, U.S. tax identifying number (TIN), account number and account balance, the gross proceeds and statement of the account shall be collected, processed and used by TBB for the purpose of FATCA compliance and as required by the IGA.

二、個人資料利用之期間及方式 The Period and Method of Using Personal information

為遵循 FATCA 法案及 IGA 協議之必要年限內，本公司所蒐集之 台端個人資料將由本公司為保存及利用，並於特定目的之範圍內，以書面、電子文件、電磁紀錄、簡訊、電話、傳真、電子或人工檢索等方式為處理、利用與國際傳輸。

In compliance with the period required by FATCA and the IGA, the personal information collected by TBB will be kept and used by TBB and processed, used and transmitted internationally in writing, via email, electromagnetic record, text message, telephone, fax, electronic or manual search within the scope of the said specified purpose.

三、個人資料利用之地區 Geographical Limitation for Use of Personal Information

為履行 FATCA 法案及 IGA 協議下之相關義務， 台端個人資料將於臺灣及美國地區受利用。

In order to fulfill the obligations under FATCA and the IGA, your personal information will be used in both Taiwan R.O.C. and United States.

四、個人資料利用之對象 Parties Using the Personal Information

為履行 FATCA 法案及 IGA 協議下之相關義務， 台端個人資料將由本公司、臺灣權責主管機關及美國國稅局所利用。

In order to fulfill the obligations under FATCA and the IGA, your personal information will be used by TBB, the competent authority in Taiwan R.O.C. and the IRS.

五、個人資料之權利行使及其方式 Exercise of the Rights Regarding Personal Information

台端就本公司所蒐集、處理及利用之個人資料，得隨時向本公司請求查詢、閱覽、製給複製本、補充或更正、停止蒐集處理及利用或刪除。 台端如欲行使前述權利，有關如何行使之方式，得向本公司分行臨櫃查詢。

With regard to the personal information collected, processed and used by TBB, you may request to search, review, make duplications, supplement or correct the personal information or to discontinue the collection, processing, and use of the personal information, or request to delete the personal information. If you would use abovementioned rights, please dial or find a counter-service in every branch for understanding how to use your rights.

六、不提供個人資料之影響 The Effect of Refusal to Provide Personal Information

台端若拒絕提供本公司為遵循 FATCA 法案及 IGA 協議所需之個人資料、或嗣後撤回、撤銷同意，本公司仍可能須將關於 台端之帳戶資訊申報予美國國稅局及臺灣權責主管機關。

In the event that you refuse to provide the personal information as required for the compliance of FATCA and the IGA, or withdraw or revoke your consent thereof, TBB may still report your account information to the competent authority in Taiwan R.O.C. and the IRS.

台端已充分詳讀前揭告知事項，瞭解此一告知事項符合個人資料保護法及相關法規之要求。

You have read carefully and fully understand all that is stated above and understand that this notice is in accordance with the Personal Information Protection Act and the relevant laws and regulations.

【附錄一】填表說明【Appendix I】Instruction

根據美國海外帳戶稅收遵從法(「FATCA」)及臺灣金融機構執行共同申報及盡職審查作業辦法(「CRS」)之規定,本公司應收集及申報有關帳戶持有人稅籍與特定相關資料。每個稅籍國家均按其本身的規則釐定稅籍的定義。一般來說,個人稅籍係為個人居住的國家。若干特別情況可能會導致個人成為其他國家的居民,或同時成為超過一個國家的居民(多重居住地)。若個人為美國公民或具有美國稅務居民身分,亦需將美國稅籍身分於此聲明書中列示。

Regulations based on the U.S. Foreign Account Tax Compliance Act (「FATCA」) and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions (「CRS」), Taiwan Business Bank needs to collect and report an account holder's tax residence and certain information. Each jurisdiction has its own rules for defining tax residence. In general, you will find that tax residence is the country in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form.

若您的稅籍非屬臺灣,本公司在法律上有責任把此聲明書內的資料及有關金融帳戶之其他金融資訊,申報予美國國稅局或臺灣稅務機關,除具有美國公民或美國稅籍居民身分外,臺灣稅務機關會將該資訊交換予與本國簽訂跨國協定之其他稅籍國家。If your (or the account holder's) tax residence is located outside Taiwan, Taiwan Business Bank may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the IRS or Taiwan tax authority. Except U.S. citizen or U.S. tax resident, Taiwan tax authority may exchange this information with tax authorities of jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

相關名詞解釋請詳附錄二。

Please refer to the Appendix II for definitions.

除依據FATCA及CRS之規定或帳戶持有人之稅籍出現變動外,此聲明書屬永久有效。

Except the rule of FATCA and CRS or a change in circumstances relating to information of account holder's tax status, this form will remain valid.

若帳戶持有人為未達法定年齡之未成年人,需由法定代理人完成此聲明書。A legal guardian should complete the form on behalf of an account holder who is a minor.

本公司作為一家金融機構,依法不得提供稅務或法律意見。As a financial institution, we are not allowed to give tax and legal advice.

若您對此聲明書內容或所屬稅籍定義具有疑問,請聯絡您的稅務顧問或參照當地稅務機關發布之相關資訊。If you have any questions then please contact your tax advisor or refer to related information published by domestic tax authority.

【附錄二】名詞解釋【Appendix II】Definitions

注意:以下名詞解釋係協助您填寫此聲明書使用。若您對於下述名詞之定義有疑問,請與您的稅務顧問聯繫。

Note: The following selected definitions are provided to assist you with the completion of this form. If you have any questions about these definitions or require further detail, please contact your tax adviser.

1. 帳戶持有人 Account Holder

「帳戶持有人」指由管理金融帳戶之金融機構列為或辨識為持有該帳戶之人。金融機構以外之人,以代理人、保管人、被指定人、簽署人、投資顧問或中間人身分為他人利益持有金融帳戶者,該他人視為帳戶持有人(例如:父母以法定代理人身分為子女利益而開立帳戶,該子女視為帳戶持有人)。聯名帳戶內的每個持有人均視為帳戶持有人。The term "Account Holder" means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit of others as agent, custodian, nominee, signatory, investment advisor, or intermediary, is treated as holding the account. 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.

2. 稅籍編號(包括具有同等功能的辨識編號)TIN (including "functional equivalent")

「稅籍編號」係指外國基於執行稅法之目的,辨識個人或實體之編號或具相當功能之辨識碼。稅籍編號是稅籍國家向個人或法人分配獨有的字母與數字組合,用於識別個人或法人的身分,以便實施該稅籍國家的稅務法律。有關稅籍編號的更多詳細資訊刊載於經濟合作暨發展組織的自動交換資料網站。

某些稅籍國家雖未核發稅籍編號,但這些稅籍國家通常使用具有等同辨識功能之其他完整號碼(即「具有等同功能的辨識號碼」)。此類號碼的例子包括,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。

The term "TIN" means a taxpayer identifying number issued by the authorities which can identify individuals or Entities.

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 of information portal.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.