

# FATCA Declaration for Active Non-Financial Foreign Entities

## 主動非金融外國法人 FATCA 聲明書

<b>Customer Name</b> 客戶名稱	<b>Customer GUI Number</b> 客戶統一編號
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<b>Customer Address</b> 客戶地址
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<b>Customer Permanent Residence Address, if different from the above address</b> 客戶永久住址，如非上述地址
Your Permanent Residence Address is the address of where you are treated as resident for tax purposes, or, if not applicable, the address of your principal office. 貴公司 / 組織的永久住址是指貴公司 / 組織的稅務居民住址，或（如前者不適用）貴公司 / 組織的主要辦事處地址。

We hereby certify that, for purposes of chapter 4, subtitle A, sections 1471 through 1474 of the United States Internal Revenue Code of 1986 (the provisions commonly referred to as the "Foreign Account Tax Compliance Act" or "FATCA" and regulations thereunder):

我們特此證明：就 1986 年美國國內稅收法第四章，A 分編 1471 至 1474 章節（一般稱為「外國帳戶稅收遵從法」或「FATCA」及依據該法案頒布的條例）之目的而言：

1. We are not incorporated, created or organised in the United States of America or under the law of the United States of America or of any of the States of the United States of America, including the District of Columbia.  
我們並非在美國或根據美國法律或美國任何州（包括哥倫比亞特區）的法律註冊成立、設立或組成的。
2. We are not a financial institution (see notes).  
我們並非金融機構（請參看備註）。
3. Less than half of our gross income for the last calendar year is passive income (see notes).  
我們在前一年度的被動收入佔總收入的比例少於 50%（請參看備註）。
4. Less than half of our assets are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly).  
我們所持有的可產生或為產生被動收入的資產佔總資產的比例少於 50%（按季度以被動資產加權平均百分比計算）。
5. We are acting on our own behalf and not as agent, intermediary or nominee of another person.  
我們係代表自身而非其他第三人之代理人、中介機構或名義人。
6. Our principal business activity is :  
我們主要的業務活動是：

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We certify that the information on this form is accurate. If at any time, a change in circumstances occurs that causes any of the certifications '1' to '6' above to become no longer true, we will inform HSBC GLOBAL ASSET MANAGEMENT (TAIWAN) LIMITED within 30 days.

我們證明：本表格上的資料全部準確。倘因狀況變更以致任何以上第「1」項至第「6」項的證明事項變成不再正確，我們將隨時於 30 天內通知滙豐中華證券投資信託股份有限公司。

**Signature**  
簽名

**Full Name**  
全名

**Official Position**  
正式職稱

**Date (MM-DD-YYYY)**  
日期 (月-日-年)

投信公司原留印鑑

(Signed in accordance with the mandate) (簽署需依照簽署安排)

**Disclaimer 免責聲明**

The Chinese translation is for reference only. In case of any discrepancy between the English version and the Chinese version, the English version shall prevail. 中文譯本僅供參考，文義如與英文有歧義，概以英文本為準。

# Foreign Account Tax Compliance Act (FATCA) 外國帳戶稅收遵從法 ( FATCA )

**Notes for signing :**  
此為簽署以下聲明之備註 :

- **<FATCA Declaration for Active Non-Financial Foreign Entities>**  
主動非金融外國法人 **FATCA** 聲明
- **<FATCA Declaration for Non Profit Organisations>**  
非營利組織 **FATCA** 聲明

**IMPORTANT** - This document must be read with the Disclaimer which forms part of it.  
**重要:** 本文件為免責聲明之一部分

## **BACKGROUND** 背景

There are a number of substantial changes being made by financial regulators, governments and financial institutions to ensure the protection and long-term safety of both the financial system and our customers' interests. One of these changes is the Foreign Account Tax Compliance Act (FATCA), which has been introduced by the US government as part of the United States Internal Revenue Code of 1986 (together with regulations made under the Code). The purpose of FATCA is to report financial assets owned by United States persons to the United States tax authorities. 金融監管機構、政府及金融機構正作出多項重要改變，以確保能長遠保障金融系統及客戶利益。其中一項變動為美國政府所頒佈的《外國帳戶稅收遵從法》(“FATCA”)，該法係 1986 年美國國內稅收法一部份，旨在向美國稅務機關申報由美國人士所擁有的金融資產。

## **How does FATCA affect HSBC GLOBAL ASSET MANAGEMENT (TAIWAN) LIMITED and you?** **FATCA 對滙豐中華證券投資信託股份有限公司及貴公司 / 組織的影響 ?**

HSBC GLOBAL ASSET MANAGEMENT (TAIWAN) LIMITED has made a commitment to being fully FATCA compliant in all countries where we operate. This means we have to report affected customers' income and profit details to the US tax authorities. In order to do so, we will need to obtain additional information from our customers to identify US Persons (USPs) and Foreign Financial Institutions (FFIs). There may also be other customers who we have to identify for this purpose.

Every year financial institutions will be required to report information on financial accounts held directly or indirectly by US Persons.

滙豐中華證券投資信託股份有限公司致力全面遵從 **FATCA** 法案。這代表我們需要向美國稅務機關申報受影響的客戶的收入和利潤。為此，我們需要從客戶取得更多資料，以識別美國人士 ( **USPs** ) 和外國金融機構 ( **FFIs** ) 或其他客戶。金融機構需每年申報美國人士直接或間接持有的金融帳戶的資料。

Where we are not able to obtain the required information or documentation from our customers, we may be required to apply U.S. withholding taxes in respect of certain types of payments we make to our customers or our customers' accounts and these are known as 'withholdable payments'. We may also be required to end customer relationships. 如無法從客戶取得所需的資料或文件，我們可能需要從向客戶或客戶帳戶支付的若干款項中扣美國稅項，稱為「可扣繳款項」。我們也可能需要終止與客戶的關係。

In order to identify the customers where reporting under FATCA may apply, we need to match our customer base against certain categories set out in the FATCA legislation. 為了識別可能需按 **FATCA** 進行申報的客戶，我們將根據 **FATCA** 法案列明的類別對客戶進行分類。

## **Does this apply to you?** **這是否適用於貴公司 / 組織?**

Whilst most FATCA categories set out in the legislation are not reportable, some may be applicable to our customers. In order to make sure that we are able to match our customers against the FATCA categories, we are asking our customers to provide confirmation of their FATCA status, review the conditions that apply, and confirm that they are satisfied.

HSBC GLOBAL ASSET MANAGEMENT (TAIWAN) LIMITED is not able to provide tax advice in respect of this process or for FATCA classification purposes.

雖然大部份 **FATCA** 類別並不需被申報，部份類別亦可能適用於我們的客戶。為了確保我們能按 **FATCA** 類別對客戶進行分類，謹要求客戶確認其 **FATCA** 下的身份、審閱適用條件並確認其符合條件。滙豐中華證券投資信託股份有限公司並未就前述 **FATCA** 分類過程提供任何稅務意見。

## Who do we need to report under FATCA?

根據 FATCA 金融機構需要就誰進行申報？

We are required to report certain information on accounts held by *Specified US Persons*. This includes accounts held by U.S. citizens and U.S. residents, certain corporations or partnerships created or organised in the United States, as well as accounts held by certain passive Non-Financial Foreign Entities (*please see the section on Passive Income and the section What is meant by a Passive Non-Financial Foreign Entity (Passive NFFE) under FATCA?*) with shareholders who are U.S. citizens or U.S. resident persons. We will also be required to report certain information on customers or financial counterparties who do not provide us with documentation to establish a tax status under FATCA. 我們須申報特定美國人士 ( *Specified US Persons* ) 持有的帳戶資料。這包括由美國公民和美國居民、在美國設立或組成的企業或合夥公司、以及某些股東為美國公民或美國居民的被動實體所持有的帳戶 ( 詳情請參閱有關被動收入的章節及「根據 FATCA 何謂被動的非金融外國法人？」章節 )。就未向我們提供文件以確認其 FATCA 的稅務身份的客戶或財務對手，我們也需作出若干資料申報。

## What is a withholdable payment?

何謂可扣繳款項？

In the simplest of terms, a withholdable payment is a payment of either: US source income that is fixed or determinable, annual or periodical (FDAP) income; or, after 31 December 2016, gross proceeds from the sale or other disposition (including redemption) of property that can produce US source interest or dividend income. This definition is subject to change and may be widened in the future. Withholding on these different types of payment is phased in over a period to 1 January 2017.

簡單來說，可扣繳款項乃：固定或可確定的每年或定期 ( FDAP ) 的美國來源收入；或 2016 年 12 月 31 日後，來自出售或以其他方式處置 ( 包括贖回 ) 可產生美國來源利息或股息收入的資產所得的總資金收入。其定義在未來也許會變更及範圍也許會擴大。這些款項的扣繳會在 2017 年 1 月 1 日前分階段引進。

## What is an Active Non-Financial Foreign Entity (Active NFFE) under FATCA?

根據 FATCA 何謂「主動非金融外國法人」？

The term 'Active NFFE' generally refers to an entity that operates an active trade or business other than that of a financial business. We are **not required to report information on Active NFFEs or their shareholders under FATCA as long as the following criteria are met:**

主動非金融外國法人 ( *Active Non-Financial Foreign Entity* ) 一般是指屬於主動經營但非從事金融業務的實體。根據 FATCA，如符合以下條件，我們無須就主動的非金融外國法人或其股東申報資料。

- The entity is not a United States person (refer definition of United States person below).  
該實體並非美國人士 ( 請參閱以下美國人士的定義 )。
- The entity is not a financial institution. Please refer to the section 'What is meant by a Financial Institution under FATCA' for further information.  
該實體並非金融機構。詳情請參閱「根據 FATCA 何謂金融機構」章節。
- Less than 50 percent of the entity's gross income for the preceding calendar year is passive income. Please refer to the section 'What is meant by Passive Income' for further information.  
該實體在前一年度的被動收入占總收入少於 50%。詳情請參閱「何謂被動收入」章節。
- Less than 50 percent of the assets held by the entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly). The value of the entity's assets is determined based on the fair market value or book value of the assets that is reflected on the entity's balance sheet (as determined under either a U.S. or an international financial accounting standard).  
該實體所持有的可產生或持有以產生被動收入的資產佔總資產少於 50% ( 按季度以被動資產加權平均百分比計算 )。該實體的資產價值是按公平市價或該實體的資產負債表上所反映的資產帳面價值 ( 按美國或國際會計準則計算 ) 而定。

HSBC GLOBAL ASSET MANAGEMENT (TAIWAN) LIMITED is not able to provide tax advice in respect of this process.

滙豐中華證券投資信託股份有限公司無法就這過程提供任何稅務意見。

## United States person

美國人士

The term 'United States person' includes:

「美國人士」包括:

- A citizen or resident of the United States  
美國居民或公民

- A corporation or partnership created or organized in the United States of America or under the law of the United States or of any State of the United States of America  
在美國或根據美國法律或美國任何州的法律註冊設立或組成的公司或合夥公司
- Any estate other than non-United States estate (non-United States estate means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A of the United States Internal Revenue Code)  
任何非美國遺產（非美國遺產是指一遺產而其收入並非來源於美國、與在美國進行的貿易或商業行為無實際聯繫及並不涵蓋於美國國內稅收法 A 分編的總收入項下）
- Any trust if – (i) a court within the United States is able to exercise primary supervision over the administration of the trust, and (ii) one or more United States persons have the authority to control all substantial decisions of the trust.  
任何信託符合– (i) 美國法院能夠對信託行政執行主要監督，及(ii)一個或以上的美國人士擁有能控制信託所有重大決定的權力

### What is meant by Passive income? 何謂被動收入 ( Passive Income ) ?

Passive income generally includes:  
被動收入一般包括：

- Dividends including income equivalent to dividends (also known as substitute dividends)  
股息，包括等同股息的收入（又稱替代股息）
- Interest including income equivalent to interest and certain returns from investments in insurance contracts  
利息，包括等同利息收入和若干來自保險合約投資的回報
- Certain rents and royalties other than those derived from an active trade or business  
非衍生自主動交易業務產生的租金和權利金
- Annuities  
年金
- Net gains from transactions, including forwards and similar transactions relating to certain types of transactions in commodities  
來自交易的淨收益，包括與相關商品交易類型有關的遠期及類似交易
- Certain foreign currency exchange gains  
若干外匯兌換收益
- Net income from notional principal contracts  
名義本金合約的淨收益
- Amounts received under cash value insurance contracts or amounts earned by an insurance company in connection with its reserves for insurance and annuity contracts  
來自具有現金價值之保險合約的款項或保險公司就其保險儲備和年金合約所賺取的款項
- Net gains from the sale of assets that give rise to certain of the above types of income  
來自出售可帶來部份上述收入類的資產的淨收益

Passive income excludes:  
被動收入不包括：

- Any income from interest, dividends, rents or royalties that is received or accrued from a related person to the extent such amount is properly allocable to income of such related person that is not passive income.  
已收取或應計入的來自相關人士的利息、股息、租金或權利金收入，而該等款項是可適當地分配到該相關人士的非被動收入。
- Income generated by certain commodities dealers and securities dealers in the ordinary course of business.  
商品交易商及證券交易商在日常業務過程中產生的收入。

For a detailed definition of passive income, please refer to the United States Internal Revenue Code and regulations thereunder, §1.1472-1(c)(1)(iv)(A)-(B).

以上被動收入定義僅供參考，有關被動收入的詳細定義，請參閱美國國內稅收法第§1.1472-1(c)(1)(iv)(A)-(B)條。

### What is meant by a Financial Institution under FATCA? 根據 FATCA 何謂金融機構？

The term 'financial institution' is broadly defined under FATCA and generally includes all banks, entities with custody of financial assets, certain types of insurance companies, asset management companies and certain investment funds or investment vehicles. An entity which appoints a trustee company or an entity that is a third party asset manager or acts as the holding company to a group of companies carrying on a financial business may also fall within the definition of financial institution, as well as certain types of treasury and group financing companies.



根據 FATCA，「金融機構」的定義頗廣泛，一般而言包括所有的銀行、保管金融資產的實體、若干類型的保險公司、資產管理公司及若干投資基金或投資實體。委任受託人或第三方資產管理人、或主要從事非金融貿易或業務之公司的控股公司、以及若干類型的財資公司，也可能符合金融機構的定義。

For a detailed definition of financial institution, please refer to United States Internal Revenue Code and regulations thereunder, §1.1471-5(e)(1) to (6).

有關金融機構的詳細定義，請參閱美國國內稅收法第§1.1471-5(e)(1) 至 (6) 條。

### **What is a Non-Profit Organisation under FATCA?**

根據 FATCA 何謂非營利組織？

The term 'Non-Profit Organisation' refers generally to an entity or organisation of a non-profit nature that exclusively engages in religious, charitable, scientific, artistic, cultural or educational activities. We are not required to report information on Non-Profit Organisations under FATCA.

「非營利組織」( Non-Profit Organisation ) 一般是指專門從事於宗教、慈善、科學、藝術、文化或教育活動的非營利性質實體或組織。根據 FATCA，金融機構無須就非營利組織申報資料。

The FATCA legislation imposes certain conditions which need to be satisfied in order for an entity or organisation to qualify as a 'Non-Profit Organisation' under FATCA. The conditions are aimed at ensuring that the entity or organisation is established outside of the United States of America, that it has a genuine charitable motive, and that it is not a vehicle to facilitate US tax avoidance.

實體或組織必須滿足 FATCA 設定之條件才能成為 FATCA 承認的非營利組織。這些條件旨在確保在美國以外成立的實體或組織是真正本著慈善動機，而非作為方便逃避美國稅項的工具。

### **What is meant by a Passive Non-Financial Foreign Entity (Passive NFFE) under FATCA?**

根據 FATCA 何謂「被動非金融外國法人」？

Very broadly, Passive NFFEs are defined under FATCA as entities, organizations, or companies that are in receipt of passive income or hold passive assets and do not fall under any of the other FATCA classifications. These entities do not carry on a business of a financial institution.

根據 FATCA，廣泛而言，被動的非金融外國法人包括收取被動收入或持有被動資產而並沒有歸入其他 FATCA 類別的實體、組織或公司。這些實體並非從事金融機構業務。

HSBC GLOBAL ASSET MANAGEMENT (TAIWAN) LIMITED needs to understand the ownership of such entities to determine whether reporting under FATCA applies in respect of substantial US owners of a Passive NFFE.

滙豐中華證券投資信託股份有限公司需了解這些實體的所有權，以決定是否需要就被動的非金融外國法人的實質美國持有人按 FATCA 進行申報。

### **DISCLAIMER**

免責聲明

This document is intended solely for the customers of HSBC GLOBAL ASSET MANAGEMENT (TAIWAN) LIMITED to whom it is provided and not for any other person. It is a summary for information purposes only and general in nature. It should not be considered as tax or legal advice. HSBC GLOBAL ASSET MANAGEMENT (TAIWAN) LIMITED makes no guarantee of its accuracy and completeness and is not responsible for any errors, nor shall HSBC GLOBAL ASSET MANAGEMENT (TAIWAN) LIMITED be liable for any loss that results from reliance upon this information based on FATCA legislation as at 06Jun2014. Customers should seek professional legal and tax advice specific to their own situation.

此文件僅提供予滙豐中華證券投資信託股份有限公司之客戶參考。內容為一般性質及只作資訊摘要之用。客戶不應視此為稅務或法律意見。滙豐中華證券投資信託股份有限公司不保證文件內容的準確性和完整性，對任何錯誤或由於依賴此等截至2014年6月6日的有關FATCA資訊而導致的任何損失概不承擔任何責任。客戶應向專業顧問就其本身情況尋求專業的法律及稅務意見。

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中文譯本僅供參考，文義如與英文有歧義，概以英文本為準。