**農會漁會信用部**

帳號：

**FATCA及CRS實體身分聲明書**

**The credit departments of the Agriculture and Fishery Associations.
FATCA and CRS Entity Self-Certification**

註：若帳戶持有人或具控制權之人有非臺灣之稅籍，請以英文填寫此份聲明書。

Note: Please fill in this self-certification in English if the Account Holder or controlling person has any tax residency outside Taiwan.

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **第一部分：稅籍聲明Part I:** **Taiwan Tax Resident**  □帳戶持有人與具控制權之人僅為臺灣之稅務居民(※請以中文續填寫第二、四、五部份)Account holder and Controlling person is/are only (a) Taiwan tax resident(s). ※Please complete Part II ,IV and V in Chinese. □帳戶持有人與具控制權之人具有多重或其他國家的稅務居民身分 (※請以英文續填寫第二至五部份)Account holder and Controlling person is/are not or not only (a) Taiwan tax resident(s). ※Please complete from Part II to Part V in English.**第二部分：帳戶持有人基本資料Part Il: Account Holder Information** 1. **實體/組織名稱**Name of Entity or Organization**：**
2. **統一編號/公司註冊證書號碼** Business Registration Number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. **註冊地址** Permanent Residence Address

 (國家 Country) (地址 Address) 1. **實際管理處所的地址Place of effective management of address:** (請勿留存郵政信箱或送達代收人地址，除非為 貴客戶之實際管理處所的地址) (Do not use a P.O. box or in care of address(unless this is your registered address)

註：實際管理處所係指Place of effective management is the place where* + 1. 作成重大管理決策之地點；及

decisions that are necessary for the conduct of the enterprise’s business are in substance made , and .* + 1. 財務報表、會計帳簿紀錄、董事會議事錄或股東會議事錄之製作或儲存處所；及

its financial statements, accounting records , a board of directors or shareholders minutes are kept , and* + 1. 實際執行主要經營活動處所。

a company is actually managed and controlled.* 同上註冊地址之國家Same country of Permanent Residence Address above
* 如與註冊地址之國家不同時，請另列如下please provide the Principal Place of Business Address if the country is different from the address shown in item C above

 (國家 Country) (地址 Address) **第三部分：稅籍Part IlI: Tax Residence(s)** A-我所屬的稅務國家並無發給稅籍編號予其稅務居民。The jurisdiction where I am the resident does not issue TINs to its residents.B-我無法取得稅籍編號或類似編號。(若選填此項者，請解釋無法取得稅籍編號之原因) I am otherwise unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)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) No TIN is required. (Note. Only select this reason if the authorities of the jurisdiction entered below do not require the TIN to be disclosed)

|  |  |  |
| --- | --- | --- |
| **稅籍國家****Country of tax residence** | **稅籍編號****Tax Identification Number** | **無法提供稅籍編號者，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** |
|  |  | **🞏 A 🞏 B**原因 reason : **🞏 C** |
|  |  | **🞏 A 🞏 B**原因 reason : **🞏 C** |
|  |  | **🞏 A 🞏 B**原因 reason : **🞏 C** |

**第四部分：帳戶持有人身分別 Part IV: Account Holder’s Status** 註: 請勾選最適之身分別選項。Note: please select the most appropriate status.本公司聲明以下勾選之身分別項目均為真實且正確The Account Holder certifies that the Status is true and accurate by selecting one of the boxes below:：* 1. **帳戶持有人為金融機構，並聲明：**

The Account Holder is a financial institution, please also confirm that:1. 若有因FATCA取得之全球中介機構識別號碼(GIIN)，請填寫於此Please provide the GIIN here, if any：\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

(若無GIIN，請提供W-8-BEN-E，以茲證明FATCA身分。If the Account Holder does not have a GIIN then provide Form W-8-BEN-E for FATCA identification purposes.)若為受贊助實體，請一併提供贊助實體之資訊For Sponsored Entity, please also provide Sponsoring Entity’s information:贊助實體之名稱Name of Sponsoring Entity 贊助實體之GIIN GIIN of Sponsoring Entity 1. 請勾選單一最適類別：Please tick one of below categories as appropriate
	* **非屬應申報國及參與國之被專業管理投資實體** – 請填寫**【附錄一：具控制權之人資訊】**(編碼Code A010)

Investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution - Please complete 【Appendix I Controlling Person】* + **金融機構 (不包含上列身分)** (編碼Code A020)

Financial Institution (excluded an investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution) * 2.**帳戶持有人為各級政府、中央銀行或國際組織或由該等實體完全持有之實體**(代碼Code A030)

The Account Holder is Governmental entity, Central Bank, International Organization or an entity wholly owned by one or more of the foregoing Entities.* 3.**帳戶持有人屬上市（櫃）、興櫃公司或其關係企業**※(代碼Code A040)

The Account Holder is a publicly traded non-financial entity or an affiliate\* of such.請填寫下列欄位之資訊(二擇一填寫)If this box is ticked, please also provide the information based on your status.* **帳戶持有人屬上市（櫃）、興櫃公司** The Account Holder is a publicly traded non-financial entity.

該公司股票經常性交易於【請勾選證券市場名稱】whose stock is regularly traded on an established securities market. 【Please fill in the name of the established securities market upon which the stock is regularly traded】🞏臺灣證券交易所Taiwan Stock Exchange 🞏證券櫃檯買賣中心 Taipei Exchange 🞏其他 other\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_* **帳戶持有人為上市（櫃）、興櫃公司之關係企業**The Account Holder is an affiliate of publicly traded non-financial entity.

該上市（櫃）、興櫃公司之名稱The name of publicly traded non-financial entity\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_該公司股票經常性交易於【請勾選證券市場名稱】whose stock is regularly traded on an established securities market. 【Please fill in the name of the established securities market upon which the stock is regularly traded】🞏臺灣證券交易所Taiwan Stock Exchange 🞏證券櫃檯買賣中心 Taipei Exchange 🞏其他 other\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_※「關係企業」係指一實體控制另一實體或兩實體由相同之人控制，該兩實體互為關係實體。所稱控制，指直接或間接持有一實體之表決權及價值超過百分之五十。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.* 4.**帳戶持有人為積極非金融機構實體 (符合下列定義或其一身分類別者)**

The Account Holder is an active non-financial entity which qualifies the below definition or meets one of the following status.**定義 Definition**帳戶持有人於前一會計年度之股利、利息、租金、權利金、金融資產交易增益、貨幣匯兌增益或其他非積極營業活動產生收入之合計數未達收入總額的50%，且於該期間內持有用於取得該非積極營業活動收入之資產，未達其資產總額的50%。Less than 50 percent of its gross income during the preceding calendar year is passive income (i.e., dividends, interest, rent, royalties, the excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously, the excess of foreign currency gains over foreign currency losses or other passive income ), and less than 50% of the assets held by the NFE during that calendar year are assets that produce, or are held for the production of, passive income* A屬下列身分之一(代碼Code A050)

1.帳戶持有人屬上述定義之非金融機構實體。或； Holding NFE that qualifies the definition addressed above2.帳戶持有人屬非金融集團成員的控股非金融機構實體。或； Holding NFE that is a member of a nonfinancial group. or3.帳戶持有人屬非金融集團成員的財務中心。或； Treasury center that is a member of a nonfinancial group. or4.帳戶持有人屬非營利組織。 Non-profit NFE.* B帳戶持有人屬清算中或破產中的非金融機構實體。(代碼Code A060)

 NFE that is liquidating or emerging from bankruptcy* 5.**帳戶持有人為消極非金融機構實體**–請填寫**【附錄一：具控制權之人資訊】**(代碼Code A070)

The Account Holder is a passive non-financial entity. – Please complete 【Appendix I Controlling Person】**第五部分：特殊FATCA身分別****Part V: Special FATCA Status** 註：如第四部分勾選A050或A060或A070之身分別，請聲明是否屬此項FATCA身分。Note: If the A050 or A060 or A070 status is selected in the Part IV, please declare whether the entity is the FATCA status or not.* + 帳戶持有人為FATCA定義下之逕行申報之外國非金融實體身分 (代碼Code A080)

The Account Holder is a Direct Reporting NFFE under FATCA.* + 帳戶持有人非為FATCA定義下之逕行申報之外國非金融實體身分

The Account Holder is not a Direct Reporting NFFE under FATCA. |

**聲明及簽署**

**Declarations** **and Signature**

帳戶持有人知悉，本聲明書(含具控制權之人共\_\_\_\_人之資訊) 所含資訊、相關帳戶持有人及任何應申報帳戶資訊，將可能提供中華民國稅捐稽徵機關，經由政府間協定進行稅務目的金融帳戶資訊交換，提供帳戶持有人為稅務居住者之國家/地區稅捐稽徵機關，如帳戶持有人具有美國稅籍，則所載的資料及任何應申報帳戶的資料會向美國國稅局申報。

I acknowledge that the information contained in this Self-certification form (Including\_\_\_\_ Controlling Persons’ information) and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the ROC and exchanged with tax authorities of another country(ies)/jurisdiction(s) in which the Account Holder may be a tax resident pursuant to intergovernmental agreements to exchange financial account information for tax purposes. In addition, if the tax residence is U.S., I acknowledge that the information contained in this Self-certification and any reportable information will be provided to the IRS.

另帳戶持有人於貴會開立帳戶並進行交易，為配合貴會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」）等相關規定，帳戶持有人茲聲明並同意下列事項：

Whereas I intend to establish accounts and to proceed transactions with the Association, in order to cooperate in the Association’s compliance with the US Foreign Account Tax Compliance Act (hereinafter referred to as “FATCA”) and Agreement between the American institute in Taiwan and XX Economic And Cultural Representative Office In The United States, (hereinafter referred to as the “Agreement”), the Account Holder hereby declares and agrees to the following:

一、如經貴會認為有必要時，帳戶持有人同意提供具控制權之人之名單及其所出具之同意書予貴會，俾利貴會依FATCA法案及IGA協議辦理辨識及申報等相關事宜。

The Account Holder agrees to provide the Association with the list of controlling persons or owners and their letters of consent for the purpose of identification and reporting by the Association in accordance with FATCA and with the Agreement, if the Association considers it is necessary.

二、帳戶持有人同意將留存於貴會之一切交易資訊，包括帳戶持有人之帳戶帳號及帳戶餘額、帳戶總收益金額、交易明細等，供貴會依FATCA法案及IGA協議辦理辨識及申報等相關事宜。

The Account Holder agrees to provide all transaction information kept at the Association, including account number, account balance, the gross proceeds and statement of the account, to the Association for the purpose of identification and reporting in accordance with FATCA and with the Agreement.

帳戶持有人承諾，如狀態變動致影響本聲明書第一部分所述帳戶持有人之稅務居住者身分，或所載資料不正確或不完整，帳戶持有人會通知農會漁會信用部，並在狀態變動後30日內提供農會漁會信用部一份經適當更新之自我聲明書。

I undertake to advise The credit departments of the Agriculture and Fishery Associations. of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this Self-certification form or causes the information contained herein to become incorrect, and to provide The credit departments of the Agriculture and Fishery Associations with a suitably updated self-certification form within 30 days of such change in circumstances.

此致 農會漁會信用部

To: The credit departments of the Agriculture and Fishery Associations.

|  |
| --- |
| 公司/組織簽章 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(請蓋原留印鑑或立約印鑑)Signature of Company/Entity： ( Please sign or use the Company stamp as in the Signature Card )   |
| 簽署日期Date：\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

以下僅限內部使用

|  |
| --- |
| 經辦人員確認聲明書合理性檢核項目(單選必填)若有發現稅籍國家或CRS(含FATCA)身分別可能不一致之情形，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。 |
| □本人未發現上述身分聲明書所聲明之CRS(含FATCA)身分別及其稅籍國家或具控制權之人之稅籍國家有不合理之情事。□帳戶持有人之CRS(含FATCA)身分別及其稅籍國家或具控制權之人之稅籍國家及其稅籍國家有可能不一致之情形，但已向帳戶持有人確認其所聲明之CRS(含FATCA)身分別及其稅籍國家或具控制權之人之稅籍國家已填寫確實、合理且完整。請將客戶說明之原因註記如下：\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_註：有可能不一致的情形列舉如下(但不限於下列情形)* 公司或組織之註冊地址顯示為其他國家。
* 公司或組織之實際營運處所顯示為其他國家。
* 公司或組織主要營業項目為投資業，但聲明為積極非金融機構實體。
* 具控制權之人之身分證明文件或相關資料顯示為其他國家的稅務居民、國籍或公民。
* 具控制權之人之戶籍地址顯示為其他國家。
 |

日期：

主管： 經辦：