

## Instructions - CRS Self-Certification Form (Entity)

### 指示 - 共同匯報標準自我證明表格(實體)

#### Reasons for providing Self-Certification

##### 提供自我證明表格的原因

The Hong Kong Government has published the Inland Revenue (Amendment)(No.3) Ordinance 2016 based on the Common Reporting Standard ("CRS") released by the Organisation of Economic Co-operation and Development ("OECD") in July 2014 to implement the global standard of automatic exchange of financial account information ("AEOI") in tax matters to combat cross-border tax evasion and protect the integrity of taxation systems.

Under the CRS, Fubon Bank (Hong Kong) Limited ("the Bank") is required to identify tax residency<sup>1</sup> of customers. If Hong Kong is NOT your sole tax residence, the Bank may be required to report your reportable account information<sup>2</sup> to the Inland Revenue Department ("IRD"), which will then exchange the information with the tax administration of relevant jurisdiction.

This Self-Certification form is a formal declaration made by the account holder in respect of its tax residency. It ensures that the Bank holds accurate and up-to-date information on the tax residency of your Entity.

If any of the information provided in this form becomes incorrect or the circumstances of your Entity change which affects the tax residency, please inform the Bank immediately and provide an updated Self-Certification.

為打擊跨境逃稅及保護稅制的完整，香港政府根據經濟合作與發展組織 ("OECD") 於二零一四年七月頒佈的「共同匯報標準」("CRS")，發佈《二零一六年稅務(修訂)(第三號)條例》，落實按國際標準實施自動交換財務帳戶資料 ("AEOI")。

根據共同匯報標準，富邦銀行(香港)有限公司(「本行」)須識辨客戶的稅務居民身分<sup>1</sup>，如香港不是閣下唯一的稅務居民身分，本行或須向香港稅務局申報閣下的帳戶資料<sup>2</sup>，香港稅務局會與相關稅務機關交換該等資料。

此自我證明表格是帳戶持有人就其稅務居民身分作出的一份正式聲明。此表格讓本行掌握有關實體準確及最新稅務居民身分的資訊。

如此表格上提供的資料有不正確或實體的情況有所改變，以致影響實體的稅務居民身分，請立即通知本行並提供更新的自我證明。

#### Who should complete the Self-Certification Form - Entity

##### 甚麼人須填寫自我證明表格 - 實體

Entity customers (which include all businesses, trusts and partnership except sole proprietor) should complete this form. Joint or multiple account holders must use a separate form for each account holder. If you are Controlling Person of a passive NFE, please complete CRS Self-Certification Form - Controlling Person.

實體客戶(包括所有企業、信託及合夥業務，但獨資商號除外)可提交此表格。聯名帳戶或多人聯名帳戶的每位帳戶持有人須分別填寫一份表格。如閣下是被動非財務實體的控權人，請填寫共同匯報標準自我證明表格 - 控權人。

Please state your capacity in Part 5 for signing this form on behalf of the Entity.

如閣下代表實體簽署此表格，請於第5部說明閣下的身分。

#### How to obtain further information

##### 如何獲取更多資訊

Should you have further queries, please feel free to contact our Customer Service Hotline at 2566 8181, contact your account officer directly or visit our website.

閣下如有任何查詢，請致電本行客戶服務熱線 2566 8181、直接與閣下的客戶主任聯絡、或瀏覽本行網頁。

For information in relation to AEOI, please visit the Hong Kong Inland Revenue Department AEOI portal at:

[http://www.ird.gov.hk/eng/tax/dta\\_aeoi.htm](http://www.ird.gov.hk/eng/tax/dta_aeoi.htm)

有關AEOI的資訊，請瀏覽香港稅務局AEOI專頁：[http://www.ird.gov.hk/chi/tax/dta\\_aeoi.htm](http://www.ird.gov.hk/chi/tax/dta_aeoi.htm)

This Instruction does not constitute tax or legal advice. If you have any questions on defining your tax residence, you may consult your tax advisor or visit the OECD website for tax residency rules issued by AEOI partners jurisdictions and acceptable Taxpayer Identification Number (TIN) issued by the relevant jurisdiction:

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

此指示並非稅務或法律意見。如對閣下的稅務居民身分及有關可獲接受的稅務編號(TIN)格式有任何疑問，請諮詢專業稅務顧問意見或參考AEOI網頁相關國家發佈的稅務規定：

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

## Remarks

### 備註

1. Tax residency generally refers to the country / jurisdiction where you are obliged to pay tax or corporate tax.
2. Reportable Account Information includes account holder's name, address, date of birth, jurisdiction of residence, tax identification number, account number, account balances and income received during the reporting period, etc.
1. 稅務居民一般指閣下須於該國家或管轄區繳納稅項或公司稅項。
2. 須申報帳戶資料包括帳戶持有人的姓名、地址、出生日期、居留司法管轄區、稅務編號、帳戶編號、帳戶餘額及某些收入等。

## Terms and Definitions used in Self-Certification Forms

### 自我證明表格所使用的名詞及定義

**Active NFE** means an NFE that falls within any of the following descriptions -

- (a) in terms of the NFE's gross income and its assets -
  - (i) for the calendar year or other appropriate reporting period preceding the year in which the determination as to whether the NFE is an active NFE is made, less than 50% of the NFE's gross income is passive income; and
  - (ii) less than 50% of the assets held by the NFE during that calendar year or period are assets that produce, or are held for the production of, passive income;
- (b) the stock of the NFE or the related entity of the NFE is regularly traded on an established securities market;
- (c) the NFE is -
  - (i) a governmental entity;
  - (ii) an international organization;
  - (iii) a central bank; or
  - (iv) an entity wholly owned by one or more of the entities mentioned in subparagraphs (i), (ii) and (iii);
- (d) the NFE does not function, or does not hold itself out, as an investment fund (including a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies, and then to hold interests in those companies as capital assets for investment purposes);
- (e) not more than 24 months have elapsed since the date of the incorporation, formation or constitution of the NFE and the NFE -
  - (i) is not yet operating a business and has no prior operating history; and
  - (ii) is investing capital into assets with the intent to operate a business other than that of a financial institution;
- (f) the NFE was not a financial institution in the past 5 years, and is in the process of -
  - (i) liquidating its assets; or
  - (ii) is reorganizing with the intent to continue or recommence operations in a business other than that of a financial institution;
- (g) the NFE falls within all of the following descriptions -
  - (i) the NFE is primarily engaged in financing and hedging transactions with or for its related entities that are not financial institutions;
  - (ii) the group of the related entities mentioned in subparagraph (i) is primarily engaged in a business other than that of a financial institution;
  - (iii) the NFE does not provide financing or hedging services to any entity that is not its related entity;
- (h) the NFE falls within all of the following descriptions -
  - (i) the NFE is established and operated in its jurisdiction of residence, and -
    - (A) is established and operated exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes; or
    - (B) is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - (ii) the NFE is exempt from income tax in its jurisdiction of residence;
  - (iii) the NFE 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 -
    - (A) pursuant to the conduct of the NFE's charitable activities;
    - (B) as payment of reasonable compensation for services rendered; or
    - (C) as payment representing the fair market value of a property which the NFE has purchased;
  - (v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, on the NFE's liquidation or dissolution, all of its assets are to be distributed to a governmental entity or other non-profit organization, or be escheated to the government of that jurisdiction or any political subdivision of that government

**主動非財務實體** 指符合任何以下描述的非財務實體 -

- (a) 以該非財務實體的總收入及其資產而言 -
  - (i) 凡須在某年斷定該非財務實體是否主動非財務實體 - 在該年的對上一個公曆年或其他適當申報期的總收入中，少於50%屬被動收入；及
  - (ii) 該非財務實體在該公曆年或該申報期內持有的資產中，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，或該實體的有關連實體的股票，在某具規模證券市場中，被經常買賣；
- (c) 該非財務實體屬 -
  - (i) 政府實體；
  - (ii) 國際組織；
  - (iii) 中央銀行；或
  - (iv) 由第(i)、(ii)及(iii)節所述的一個或多於一個實體全權擁有的實體；
- (d) 該非財務實體並非以投資基金形式運作，亦沒有顯示本身是投資基金(包括私人股權基金、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) 自該非財務實體成立為法團、成立或組成當日起計，仍未滿24個月，而該實體 -
  - (i) 尚未經營業務，亦沒有在過往經營業務；及
  - (ii) 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；
- (f) 該非財務實體在過往5年內並非財務機構，並且正 -
  - (i) 對其資產進行清盤；或
  - (ii) 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) 該非財務實體符合所有以下描述 -
  - (i) 該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；
  - (ii) 第(i)節所述的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；
  - (iii) 該非財務實體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；
- (h) 該非財務實體符合所有以下描述 -
  - (i) 該實體在其居留司法管轄區成立和營運，並且 -
    - (A) 是純粹為了宗教、慈善、科學、藝術、文化、體育或教育的目的而成立和營運的；或
    - (B) 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 -
    - (A) 依據該實體所進行的慈善活動而作出的；
    - (B) 作為支付已提供的服務的合理補償的；或
    - (C) 作為該實體以公平市值購買任何物業的付款的；
  - (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，或須交還予該司法管轄區的政府，或該政府的政治分部

**Controlling person, in relation to an entity -**

- (a) subject to paragraphs (b) and (c), means an individual who exercises control over the entity;
- (b) if the entity is a trust -
  - (i) means an individual who is the settlor, trustee, protector (if any), enforcer (if any), or a beneficiary or a member of a class of beneficiaries, of the trust; or
  - (ii) if the settlor, trustee, protector, enforcer, or the beneficiary or the member of the class of beneficiaries, of the trust is another entity, means an individual who exercises control over that other entity; or
- (c) if the entity is equivalent or similar to a trust (regardless of how the entity is described) -
  - (i) means an individual who, in relation to the entity, is in a position similar to the settlor, trustee, protector (if any), enforcer (if any), or a beneficiary or a member of a class of beneficiaries, of a trust; or
  - (ii) if, in relation to the entity, another entity is in a position similar to the settlor, trustee, protector (if any), enforcer (if any), or a beneficiary or a member of a class of beneficiaries, of a trust, - means an individual who exercises control over that other entity



**控權人就某實體而言 -**

- (a) 除(b)及(c)段另有規定外，指對該實體行使控制權的個人；
- (b) 如該實體屬信託 -
  - (i) 指符合以下說明的個人：該信託的財產授予人、受託人、保護人(如有的話)、執行人(如有的話)、或受益人或某類別受益人的成員；或
  - (ii) (如該信託的財產授予人、受託人、保護人、執行人、或受益人或某類別受益人的成員是另一實體)指對該另一實體行使控制權的個人；或
- (c) 如該實體相等於或相類於信託(不論如何描述該實體) -
  - (i) 指符合以下說明的個人：該人就該實體而言，是處於一個相類於信託的財產授予人、受託人、保護人(如有的話)、執行人(如有的話)、或受益人或某類別受益人的成員的位置；或
  - (ii) (如就該實體而言，有另一實體是處於一個相類於信託的財產授予人、受託人、保護人(如有的話)、執行人(如有的話)、或受益人或某類別受益人的成員的位置)指對該另一實體行使控制權的個人

**Custodial Institution** means an entity that holds as a substantial portion of its business, financial assets for the account of another individual or entity

**託管機構** 指符合以下說明的實體：該實體為另一名個人或另一實體的帳戶，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

**Depository Institution** means -

- (a) an authorized institution as defined by section 2(1) of the Banking Ordinance (Cap. 155); or
- (b) an entity that accepts deposits in the ordinary course of a banking business or similar business

**存款機構** 指 -

- (a) 《銀行業條例》(第155章)第2(1)條所界定的認可機構；或
- (b) 在銀行業務或相類業務的通常運作中接受存款的實體

**Entity (實體) -**

- (a) means -
  - (i) an entity, other than a natural person, that can establish a permanent customer relationship with a financial institution or otherwise own property; or
  - (ii) a legal arrangement; and
- (b) includes a corporation, partnership and any other body of persons (incorporated or unincorporated) and a trust

**實體 (entity) -**

- (a) 指 -
  - (i) 某並非自然人的實體，而該實體可與某財務機構建立永久的客戶關係，或該實體本身可擁有財產；或
  - (ii) 某法律安排；及
- (b) 包括法團、合夥及任何其他團體 (不論是否屬法團)及信託

**Established securities market** means an exchange that is officially recognized and supervised by a government authority of a territory in which the exchange is located

**具規模證券市場** 指其所在地區的政府的某主管當局，正式認可和監管該交易所

**Financial institution** means -

- (a) a custodial institution;
- (b) a depository institution;
- (c) an investment entity; or
- (d) a specified insurance company

**財務機構** 指 -

- (a) 託管機構；
- (b) 存款機構；
- (c) 投資實體；或
- (d) 指明保險公司

**insurance company** means any of the following-

- (a) an insurer authorized under the Insurance Ordinance (Cap. 41);
- (b) an entity the gross income of which arising from insurance, reinsurance and annuity contracts exceeds 50% of the entity's total gross income for the calendar year immediately preceding the calendar year in which the determination as to whether the entity is an insurance company is made;
- (c) an entity the aggregate value of the assets of which associated with insurance, reinsurance and annuity contracts exceeds 50% of the entity's total assets at any time during the calendar year immediately preceding the calendar year in which the determination as to whether the entity is an insurance company is made



**保險公司** 指以下任何人或實體 -

- (a) 根據《保險業條例》(第41章)獲授權的保險人；
- (b) 符合以下說明的實體：判別該實體是否屬保險公司的時間，是在某公曆年之內，而在該年的對上一個公曆年中，該實體來自保險、再保險及年金合約的總收入，佔該實體的總收入超過50%；
- (c) 符合以下說明的實體：判別該實體是否屬保險公司的時間，是在某公曆年之內，而在該年的對上一個公曆年中的任何時間，該實體涉及保險、再保險及年金合約的資產的總價值，佔該實體的總資產價值超過50%

**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 its business one or more of the following activities or operations for its customers -
  - (i) trading in -
    - (A) money market instruments, including cheques, bills, certificates of deposit, and derivatives;
    - (B) foreign exchange;
    - (C) exchange, interest rate and index instruments;
    - (D) transferable securities; or
    - (E) commodity futures;
  - (ii) individual and collective portfolio management;
  - (iii) otherwise investing, administering, or managing financial assets or money on behalf of other entity or individual; or
- (e) an entity -
  - (i) that is managed by a custodial institution, a depository institution, a specified insurance company, or an entity mentioned in paragraph (a), (b), (c) or (d); and
  - (ii) whose gross income is primarily attributable to investing, reinvesting, or trading in financial assets,but does not include an entity that is an active NFE solely because it falls within any of the descriptions in paragraphs (d), (e), (f) and (g) of the definition of **Active NFE**

**投資實體** -

- (a) 指根據《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 -
  - (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) 指根據《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) 指根據《證券及期貨條例》(第571章)獲認可的集體投資計劃；
- (d) 指符合以下說明的實體：主要為其客戶從事一項或多於一項以下活動，或主要為其客戶運作一項或多於一項以下項目，作為其業務 -
  - (i) 買賣 -
    - (A) 貨幣市場工具，包括支票、匯票、存款證，以及衍生工具；
    - (B) 外匯；
    - (C) 兌換、息率及指數工具；
    - (D) 可轉讓證券；或
    - (E) 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；或
- (e) 指符合以下說明的實體 -
  - (i) 該實體由託管機構、存款機構、指明保險公司或(a)、(b)、(c)或(d)段所述的實體管理；及
  - (ii) 其總收入主要可歸因於財務資產的投資、再投資或買賣，

但如某實體純粹因為符合 **主動非財務實體** 的定義的(d)、(e)、(f)及(g)段的任何描述，而屬主動非財務實體，則投資實體不包括該實體

**Investment Entity managed by another financial institution** means an Entity is considered as being "managed by" another Entity if the managing Entity performs, either directly or through another service provider, any of the activities or operations described in paragraph (d) of the definition of *Investment Entity*. The managing Entity must have discretionary authority to manage the financial assets (in whole or in part) of the managed Entity to satisfy the requirement of this definition.

由另一財務公司管理的投資實體指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)段所述的活動或運作，則該實體會被視為由另一管理實體所管理。該管理實體只有在有權自行管理另一實體的全部或部分資產的情況下，才可視為符合本定義的要求。

### **Jurisdiction of residence**

**Jurisdiction of residence** means a territory of which an individual or entity is a resident for tax purposes

居留司法管轄區指在該地區為某名個人或某實體的稅務居民

**Passive income** means the portion of gross income that consists of -

- (a) dividend;
- (b) interest;
- (c) income equivalent to interest;
- (d) rent and royalties (other than rents and royalties derived from the active conduct of a business undertaken, at least in part, by the employees of an NFE);
- (e) annuities;
- (f) the excess of gains over losses from the sale or exchange of financial assets that gives rise to the passive income mentioned in any of paragraphs (a), (b), (c), (d) and (e);
- (g) the excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets;
- (h) the excess of foreign currency gains over foreign currency losses;
- (i) net income from swaps; or
- (j) amounts received under cash value insurance contracts

被動收入指總收入中由以下項目組成的部分 -

- (a) 股息；
- (b) 利息；
- (c) 相等於利息的收入；
- (d) 租金及特許權使用費(但非財務實體的僱員積極經營業務(至少積極經營部分業務)所得的租金及特許權使用費除外)；
- (e) 年金；
- (f) 買賣或交換產生(a)、(b)、(c)、(d)及(e)段中任何一段所述的被動收入的財務資產所得的盈利，減去虧損所得之數；
- (g) 從任何財務資產的交易(包括期貨、遠期、期權及相類交易)所得的盈利，減去虧損所得之數；
- (h) 外匯盈利減去外匯虧損所得之數；
- (i) 從掉期所得的淨收入；或
- (j) 根據現金值保險合約而收取的款項

**Passive NFE** means an NFE that is not an active NFE. More than 50% of the NFE's gross income for the calendar year or other appropriate reporting period preceding the year is passive income; or more than 50% of the assets held by the NFE during the same period are assets that produce, or are held for the production of passive income

被動非財務實體指不屬主動非財務實體的非財務實體。在該年的對上一個公曆年或其他適當申報期的總收入中，多於50%屬被動收入；或在相同時期內持有的資產中，多於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

### **Related Entity**

An entity is a related entity of another entity if -

- (a) either entity controls the other entity;
- (b) the 2 entities are under common control; or
- (c) the 2 entities are investment entities as described in paragraph (e) of the definition of *Investment Entity* above and -
  - (i) the entities are under common management; and
  - (ii) the management fulfils the due diligence requirements for the entities under the Amendment Ordinance

### **有關連實體**

在以下情況下，某實體是另一實體的有關連實體 -

- (a) 兩個實體之中，其中一個實體控制另一實體；
- (b) 兩個實體共同受同一人控制；或
- (c) 兩個實體均屬上述投資實體的定義的(e)段所描述的投資實體，而 -
  - (i) 它們共同受同一管理層所管理；及
  - (ii) 該管理層符合修訂條例所指的關於該兩個實體的盡職審查規定

### ***Residence for tax purposes***

***Residence for tax purposes*** in relation to a territory, means -

- (a) an individual who is subject to taxation as a resident in the territory; or
  - (b) an entity that -
    - (i) is subject to taxation as a resident in the territory; or
    - (ii) has its effective management situated in the territory and is not subject to taxation as a resident in any other territory
- An entity such as 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 detailed information on tax residence, please consult your tax advisor or visit the OECD website for tax residency rules issued by AEOI partners jurisdictions:

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

**稅務居民** 就某地區而言 -

- (a) (如某名個人在該地區作為居民而須繳付稅項)指該名個人；或

- (b) 指符合以下說明的實體 -

- (i) 該實體在該地區作為居民而須繳付稅項；或
- (ii) 其實際管理機構，位於該地區，而且該實體無須在任何其他地區作為居民而繳付稅項

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，請聯絡您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：

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

***Specified Insurance Company*** means an entity that is an insurance company, or the holding company of an insurance company, that issues, or is obliged to make payments with respect to, a cash value insurance contract or an annuity *contract*.

**指明保險公司** 指屬保險公司的實體，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。

***TIN*** means -

- (a) a taxpayer identification number; or
- (b) the functional equivalent to such number, if there is no taxpayer identification number

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 an entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be referred to the OECD AEOI website at:

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

**稅務編號** 指 -

- (a) 納稅人的識別編號；或

- (b) (如無納稅人的識別編號)具有等同於識別編號的功能的資料

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：

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