**鶯歌區農會信用部**

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：

**【附錄一】具控制權之人資訊**

**【Appendix I】 Controlling Person**

註1：若具控制權之人具有非臺灣之稅籍，請以英文填寫此份聲明書。

Note: Please fill in this self-certification in English if the Controlling Person has any tax residency outside Taiwan.

**實體名稱Name of Entity or Organization：**

若帳戶持有人具有一個以上之具控制權之人，請複製此表單填寫其他具控制權之人之資料。

If the Account Holders have more than one controlling person, please copy this a form and fill in other controlling person’s information.

|  |  |
| --- | --- |
| **具控制權之人Controlling Person** | **具控制權之人基本資料Controlling Person Identification**  |
| 姓名 Name : |
| 居住地址/戶籍地址Residence Address 國家Country:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_地址Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 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:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 🞏具控制權人僅為臺灣之稅務居民Controlling Person is only a Taiwan tax resident.，身分證字號／統一證號ID / Uniform ID Numbers: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(如勾選此項，以下「稅籍」內容則無需填寫If the box is ticked, the following information of tax residence is not required to fill in )🞏具控制權人具有多重或其他國家的稅務居民身分，並於下方註明具控制權人之所有稅籍，如無法提供稅籍編號者，請選填原因A、B或CControlling Person is not or not only a Taiwan tax resident. Below indicate all my country(ies) of tax residence. If a TIN is unavailable please provide the appropriate reason A, B or C where appropriate.**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** |
| **具控制權之人類別Type of Controlling Person 請勾選最適類別 Please select the most appropriate status** |
| 1. 一般公司Legal Person
 | 🞏直接或間接持有實體之股份、資本或權益超過25%者Directly or indirectly more than 25 %of the Entity’s shares, capital, or equities  | 🞏 該實體之高階管理人員Senior Managing Official | 🞏 其他Other Means |
| 1. 信託Legal Arrangement-Trust
 | 🞏 委託人Settlor | 🞏 受託人Trustee | 🞏 監察人Protector | 🞏 受益人Beneficiary | 🞏其他Other |
| 1. 其他合約Legal Arrangement-Others
 | 🞏 類於委託人之個人 Settlor-Equivalent | 🞏 類於受託人之個人 Trustee-Equivalent | 🞏 類於監察人之個人 Protector-Equivalent | 🞏 類於受益人之個人 Beneficiary-Equivalent | 🞏 其他Other-Equivalent |

※具控制權之人定義請參閱【附錄三】詳細說明 For the definition of “Controlling Person”, please refer to 【Appendix III】

※請檢附上述**美籍具控制權之人**「遵循FATCA法案資料申報同意書（法人客戶控制人）」。
Note: Please attach the Letter of Consent for the Collection, Processing and Use of Personal Information for FATCA Compliance (Controlling Persons of Institutional Client)” for Controlling Person who is a U.S tax resident.

**【附錄二】填表說明【Appendix II】Instruction**

根據美國外國帳戶稅務遵從法(「FATCA」)及臺灣金融機構執行共同申報及盡職調查作業辦法之規定，農會漁會信用部(以下簡稱本會)應收集及申報有關帳戶持有人稅籍與特定相關資料。若帳戶持有人具有非臺灣之稅籍，本會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，除具有美國稅籍外，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。

Regulations based on the Foreign Account Tax Compliance Act (“FATCA”) and Taiwan Common Reporting and Due Diligence rules to collect and report an account holder’s tax residence and certain information. If account holder is located outside Taiwan, the Association 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 the 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三。Please refer to the Appendix III for definitions.

除依據FATCA之規定或立書人之稅籍出現變動外，此聲明書屬永久有效。

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

若帳戶持有人之實體身分別為「消極非金融機構實體」或「非屬應申報國及參與國之被專業管理投資實體」請於附錄一提供對帳戶持有人具有控制力之自然人資訊(即「具控制權之人」)。

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution, Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as “Controlling Person(s)”) by completing Appendix I for each Controlling Person.

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

若您對此聲明書之內容或所屬稅籍定義具有疑問，請聯絡您的稅務顧問或參考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.

**【附錄三】名詞解釋 【Appendix III】Definitions**

**注意：以下名詞解釋係協助您填寫此聲明書使用。若您對於下述名詞定義上有疑問，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。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。

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 or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is treated as holding the account, and such other person 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.

1. **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。有關可接受的稅籍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。

某些稅籍國家不發出稅籍編號。但是，這些稅籍國家通常使用具有等同辨識功能的其他完整號碼(「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.

1. **金融機構 Financial Institution**

「金融機構」係指「存款機構」、「保管機構」、「投資實體」及「特定保險公司」。

The term “Financial Institution” means a, “Depository Institution” ,a “Custodial Institution”, an “Investment Entity”, or a “Specified Insurance Company”.

1. **存款機構 Depository Institution**

「存款機構」係指經常以銀行業或類似行業之通常營業方式收受存款之實體。

The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

1. **保管機構 Custodial Institution**

「保管機構」係指主要業務係為他人帳戶持有金融資產或依法兼營信託或主要營業以外之其他業務致有為他人帳戶持有金融資產之實體，且其最近三個會計年度歸屬於持有金融資產及相關金融服務之收入合計數，達收入總額百分之二十者，存續期間不滿三年者以存續期間計算

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others or manages a trust sideline or holds Financial Assets for the account of others which is beyond the main business. 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.

1. **投資實體 Investment Entity**

「投資實體」係指下列任一實體：

(a)主要業務係為客戶或代客戶從事下列任一目之活動或操作，且其最近三個會計年度歸屬於該等活動或操作之收入合計數，達收入總額百分之五十者，存續期間不滿三年者以存續期間計算：

(i)支票、匯票、存單、票劵、衍生性金融商品等貨幣市場工具交易；外匯；匯率、利率及指數工具；可轉讓有價證券；或商品期貨交易。

(ii)個別及集合投資組合管理。

(iii)代他人進行其他投資、行政管理或經理金融資產或金錢。

(b)由存款機構、保管機構、特定保險公司或前款規定之投資實體管理，且其最近三個會計年度歸屬於金融資產之投資、再投資或交易之收入合計數，達收入總額百分之五十者，存續期間不滿三年者以存續期間計算。。

The term “Investment Entity” means any Entity:

(a) 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 persons; or

(b) that is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described above and an Entity’s gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets is equals or exceeds 50% of the Entity’s gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence.

1. **特定保險公司 Specified Insurance Company**

「特定保險公司」係指任何發行具現金價值保險契約或年金保險契約、或須對具現金價值保險契約或年金保險契約承擔給付義務之保險公司或其控股公司。

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.

1. **非屬應申報國及參與國之被專業管理投資實體 Investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution**

「非屬應申報國及參與國之被專業管理投資實體」係指該實體屬應申報國及參與國以外並由一金融機構所管理。

The term “Investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution” means any Entity is located in a jurisdiction which is outside the Reportable Jurisdiction and Participating Jurisdiction and managed by a Financial Institution.

1. **應申報國 Reportable Jurisdiction**

「應申報國」指依據與我國商訂稅務用途資訊交換之條約或協定進行金融帳戶資訊自動交換，且經財政部公告之國家或地區。

The term “Reportable Jurisdiction” is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

1. **參與國 Participating Jurisdiction**

「參與國」指依經濟合作暨發展組織發布之共同申報及盡職審查準則進行金融帳戶資訊自動交換，且經財政部公告之國家或地區。

A “Participating Jurisdiction” means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

1. **證券市場Established Securities Market**

「證券市場」係指經政府機關正式認可及監督之市場，且該市場年度股票交易價值具相當規模。

The term “Established Securities Market” means an exchange that is officially recognized and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.

1. **非金融集團成員的控股非金融機構實體Holding NFE that is a member of a nonfinancial group**

「非金融集團成員的控股非金融機構實體」係指主要活動係持有子公司已發行股票或對其提供融資及服務，且該子公司係從事金融機構業務以外之交易或商業行為。但不包括其功能為投資基金或其他基於投資目的以收購或挹資方式持有公司股權作為資本資產之投資工具。

The term “Holding NFE that is a member of a nonfinancial group” means 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.

1. **清算中或破產的非金融機構實體 NFEs that is liquidating or emerging from bankruptcy**

「清算中或破產的非金融機構實體」係指前五年非屬金融機構，且正進行清算或重整程序。

The term “NFE that is liquidating or emerging from bankruptcy “ means the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution

1. **非金融集團成員的財務中心 Treasury center that is a member of a nonfinancial group**

「非金融集團成員的財務中心」係指主要活動係與其關係實體或為其關係實體從事融資或避險交易，且未對非關係實體提供融資或避險服務。前述關係實體以主要從事金融機構以外業務者為限。

The term “Treasury center that is a member of a nonfinancial group “ means 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

1. **非營利組織 Non-profit NFE**

「非營利組織」係指符合下列條件之非金融機構實體：

1. 專為宗教、公益、科學、藝術、文化、運動或教育之目的而於其所在國家或地區設立及營運者；或於其所在國家或地區設立及營運，且為專業組織、企業聯盟、商會、工會組織、農業或園藝組織、公民聯盟或專為促進社會福利之組織。
2. 於其所在國家或地區免納所得稅者。
3. 股東或成員對其所得或資產不得主張所有權或受益權。
4. 依其所在國家或地區適用之法律或其設立文件規定，除為執行慈善活動，或為給付合理勞務報酬或財產公平市價之價金外，不得分配所得或資產或贈與利益予私人或非慈善性質實體。
5. 依其所在國家或地區適用之法律或其設立文件規定，清算或解散時應將賸餘財產分配與政府實體或其他非營利組織，或歸屬其所在國家或地區之各級政府。

The term “Non-profit NFE “ means the NFE meets all of the following requirements:

* 1. 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 organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
	2. it is exempt from income tax in its jurisdiction of residence;
	3. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
	4. 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
	5. 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 organization, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.
1. **消極非金融機構實體 Passive NFE**

「消極非金融機構實體」係指非屬積極非金融機構實體者。

The term “Passive NFE” means any NFE that is not an Active NFE.

1. **具控制權之人 Controlling Person(s)**

「具控制權之人」係指對實體具控制權之自然人，並按下列各款依序判定：

* + 1. 直接或間接持有實體之股份、資本或權益超過百分之二十五者。
		2. 透過其他方式對該實體行使控制權者。
		3. 該實體之高階管理人員。

於信託或其他法律安排，所稱具控制權之人指委託人、受託人、信託監察人、受益人、其他對該信託行使最終有效控制權之自然人，或具相當或類似地位之人。

The term “Controlling Persons” are the natural person(s) who exercise control over an entity.

(1) directly or indirectly owns or controls more than 25% of ownership interest of the corporation

(2) who exercises control of the Entity through other means.

(3) who holds the position of senior managing official exercises ultimate control over the management of the entity.

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s), the beneficiary(ies) or any other natural person(s) exercising ultimate effective control over the trust or equivalent or similar positions.

1. **逕行申報之外國非金融實體 Direct Reporting NFFE**

「逕行申報之外國非金融實體」係指實體選擇自行申報直接或間接之美國實質受益人。

The term “A direct reporting NFFE” means a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.

1. **應申報帳戶 Reportable Account**

「應申報帳戶」係指由應申報國居住者或具控制權之人為應申報國居住者之消極非金融機構實體持有或共同持有。

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.