

W-8BEN-E 美國預扣稅及申報實益擁有人身分證明 (實體)

W-8BEN-E 表格必須準確填寫,不得塗改。

如果填寫有誤,請用新表格重新填寫。

請勿使用塗改液或任何其他塗改工具。

所有W表格均必須以英文填寫

Form W-8BEN-E (Rev. October 2021) Department of the Treasury Internal Revenue Service	Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) For use by entities. Individuals must use Form ₩-88EN. ► Section references are to the Internal Revenue Code. ► Give this form to the withholding agent for payer. Do not send to the IRS.	OMB No. 1545-1621	
Do NOT use this form fo	ī.	Instead use Form:	
• U.S. entity or U.S. citizen or resident			
A foreign individual			
	titly claiming that income is effectively connected with the conduct of trade or business within the l enefits).		
A foreign partnership, a	foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for e	xceptions) W-8IMY	
government of a U.S. po	ternational organization, foreign central bank of issue, foreign tax-exempt organization, foreign priv ssession claiming that income is effectively connected U.S. income or that is claiming the applicab y(b) (unless claiming treaty benefits) (see instructions for other exceptions)	ility of section(s) 115(2),	
	intermediary (including a qualified intermediary acting as a qualified derivatives dealer)	W OIMV	

A. 請詳閱本節和相關指引, 確保使用正確的 w 表格。

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1	Name of organization that is the	e beneficial owner		2 Country of incorporation or organization	
3	Name of disregarded entity rec	eiving the payment (if applicable, see in	structions)		
4	Chapter 3 Status (entity type) (f	Must check one box only): Cor	poration	Partnership	
•		., .	nplex trust	Foreign Government - Controlled	d Entity
		Private foundation		Foreign Government - Integral P	
			mational organiz		uit
5	If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. Yes No Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)				
•	Nonparticipating FFI (including an FFI related to a Reporting IGA Nonreporting IGA FFI, Complete Part XII,				
	FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).		Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.		
	Participating FFI.	В	=	nal organization. Complete Part XIV.	
	Reporting Model 1 FFI.			tirement plans. Complete Part XV.	
	Reporting Model 2 FFI.			lly owned by exempt beneficial owners. Complete F	Part XV
	Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII).		,		
	See instructions.	eporting IGA FFI covered in Part XII).	Excepted nonfinancial group entity. Complete Part XVIII.		
			Excepted nonfinancial start-up company. Complete Part XIX.		IX.
	Sponsored FFI. Complete Part IV.		Excepted nonfinancial entity in liquidation or bankruptcy.		
		t nonregistering local bank. Complete	Complete Part XX.		
	Part V.			anization. Complete Part XXI.	
	Certified deemed-complian Complete Part VI.	t FFI with only low-value accounts.		organization. Complete Part XXII. aded NFFE or NFFE affiliate of a publicly traded	
	Certified deemed-compliant sponsored, closely held investme		corporation. Complete Part XXIII.		
	vehicle. Complete Part VII.		Excepted	Excepted territory NFFE. Complete Part XXIV.	
	Certified deemed-compliant limited life debt investment entity.		FE. Complete Part XXV.		
			Passive NFFE. Complete Part XXVI. Excepted inter-affiliate FFI. Complete Part XXVII.		
	Certain investment entities that do not maintain financial accounts.				
Complete Part IX.		orting NFFE.			
	Owner-documented FFI. Complete Part X.		Sponsored direct reporting NFFE. Complete Part XXVIII.		
	Restricted distributor. Com		Account that is not a financial account.		
6	Permanent residence address (str	reet, apt. or suite no., or rural route). Do n	ot use a P.O. box	c or in-care-of address (other than a registered add	dress).
	City or town, state or province.	Include postal code where appropriate		Country	
7	Mailing address (if different from	n above)			
	City or town, state or province.	Include postal code where appropriate.		Country	
Par 8	U.S. taxpayer identification num	eneficial Owner (continued) ber (TIN), if required			
_		b Foreign TIN	c Chec	k if FTIN not legally required	
	GIIN				-
9a 10	Reference number(s) (see instru				

B. 第一部分 (實益擁有人身分) (表格第1頁)

第1欄 實益擁有人實體全名

第2欄公司或機構成立或組建的國家/地區

第3欄獲得款項的無行企業實體名稱(如適用)

第4欄 第3章身分(實體種類)(必須只勾選一個方格)

第5欄 第4章身分 (FATCA 身分) (實體種類) (必須只勾選一個方格)

第6欄 永久居住地址

在第一行填寫完整的街道地址, 在第二行填寫城市或城鎮、州或省,包括郵政編碼,並於國家方格填寫「國家/地區」。

請勿使用:

郵政信箱或代收地址

第三方名稱

金融機構的地址

美國地址

第7欄 郵寄地址必須填寫「國家/地區」於國家方格內。

如果您的郵寄地址與永久居住地址不同,請填寫郵寄地址。

注意:如果填寫美國郵寄地址,必須書面說明使用美國郵寄地址的原因。如果填寫的國家/地區與永久居住地所在國家/地區不同,也必須書面說明原因。

第8欄 美國納稅人識別號碼 (TIN) (如需要)

填寫僱主身分識別號碼 (EIN) (如有)。

第9a欄 填寫您的全球中介機構識別號碼 (GIIN)。

第9b欄 填寫您的外國納稅人識別號碼 (Foreign TIN) (如有)。

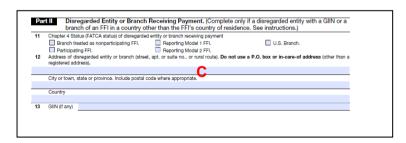
第9c欄 如您的居留司法管轄區在法律並不要求您取得外國納稅人識別號碼(包括該司法管轄區沒有向其居民發出稅務編號),勾選此格。

如果沒有全球中介機構識別號碼,並且計劃馬上申請,或者您已經申請了全球中介機構識別號碼,請在全球中介機構識別號碼一欄填寫「Applied For」(已申請)。您必須在60天內向我們提供您的全球中介機構識別號碼。

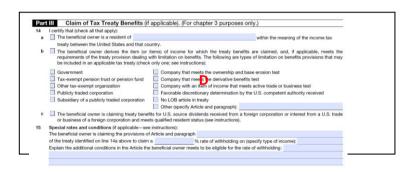
第10欄 留空。

注意:有關誰是實益擁有人的進一步說明,請參閱 W-8BEN-E 指引

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C.第二部分(表格第2頁) 獲得數項的無行企業實體或分公司



D. 第三部分(申請稅務協定利益)(如適用)(只供第3章使用)

僅當您是協定國/ 地區居民並有權申請稅務協定利益,即您收到源自美國的固定或可確定年度 或定期(FDAP)收入(如股息)時,才需填寫本節內容。

第14a欄 勾選方格,並填寫居住「國家/地區 |

第14b欄或第14c欄 勾選其中一個方格(如適用)。

利益限制條款(LoB) 勾選實體申請協定利益所依據的條款。

第15欄 特別稅率及條件(如適用,請參閱指引)

注意:如果您對是否合資格申請稅務協定利益存有疑問,我們建議您尋求獨立稅務意見。

W-8BEN-E 美國預扣稅及申報實益擁有人身分證明 (實體)

5	Chapter 4 Status (FATCA status) (See instructions for details and compl Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	tete the certification below for the entity's applicable status). Nonreporting IGA FFL Complete Part XIII. Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
	Participating FFI. Reporting Model 1 FFI. Reporting Model 2 FFI. Reporting Model 2 FFI. Repsistered deemed-compliant FFI (other than a reporting Model 1 FFI; sonsored FFI, or norreporting IGA FFI covered in Part XII). See instructions. Sponsored FFI. Complete Part IV. Certified deemed-compliant nonregistering local bank. Complete	International organization. Complete Part XIV. □ exempt retirement plans. Complete Part XIV. □ extempt retirement plans. Complete Part XIV. □ Entity windop connect by exempt beneficial owners. Complete Part XVII. □ Extroty financial institution. Complete Part XVIII. □ Excepted nonfinancial start-up company. Complete Part XIX. □ excepted nonfinancial start-up company. Complete Part XIX. □ excepted nonfinancial start-up company. Complete Part XIX.
	Part V. Certified deemed-compliant formers FFI with only low-value accounts. Complete Part VI.	501(c) organization. Complete Part XXI. Nonprofit organization. Complete Part XXII. Publicly traded NFFE or NFFE affiliate of a publicly traded
	 Certified deemed-compliant sponsored, closely neid ovestment vehicle. Complete Part VII. 	corporation, Complete Part XXIII. Excepted territory NFFE, Complete Part XXIV.
	 Certified deemed-compliant limited life debt investment entity. Complete Part VIII. 	☐ Active NFFE. Complete Part XXV. ☐ Passive NFFE. Somplete Part XXVI.
	Certified deemed-compliant investment advisors and investment managers. Complete Part IX.	☐ Excepted inter-affiliate FFT exemplete Part XXVII. ☐ Direct reporting NFFE.
	Owner-documented FFI, Complete Part X.	Sponsored direct reporting NFFE. Complete Part XXVIII.
	Destricted distributor, Complete Part VI	Account that is not a financial account

例子

Par	Certified Deemed-Compliant Nonregistering Local Bank
18	☐ I certify that the FFI identified in Part I:
	 Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country or incorporation or organization;
	 Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization.
	Does not solicit account holders outside its country of organization;
	 Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is no advertised to the public and from which the FFI performs solely administrative support functions);
	 Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and
	Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V.

F 第四部分至第二十八部分

表格的餘下部分(第四部分至第二十八部分)包括您在第一部分第5欄勾選的第4章身分 相關的具體證明。

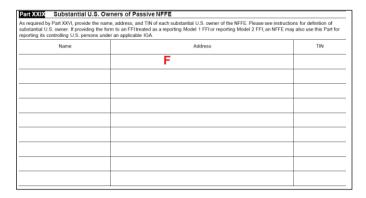
就表格本部分而言, 您只需填寫所適用的第4章身分證明。

例子:

若實體選擇第一部分第5欄為「經認證視為合規的非註冊本地銀行」,實體必須填寫 .W-8BEN-E表格內的第五部分。

您將注意到,需要填寫的章節標題與第一部分第5欄所選擇的第4章身分(FATCA身分)相同,而第一部分第5欄亦載有雲填寫章節的說明,即本例子中的第五部分。

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	is the beneficial owner of all the income or pro-	sade to which this form relates is us	
	m for purposes of section 6050W or 6050Y;	nesses se mineri any lotti relates, is us	ing this form to certify its status for
The entity identified on line 1 of this form	is not a U.S. person;		
conduct of a trade or business in the Uni	tively connected with the conduct of a trade or ted States but is not subject to tax under an er's amount realized from the transfer of a partn	income tax treaty, (c) the partner's	share of a partnership's effectively
For broker transactions or barter exchang	es, the beneficial owner is an exempt foreign p	erson as defined in the instructions.	
Furthermore, I authorize this form to be provided to owner or any withholding agent that can disburse or I agree that I will submit a new form within 30 day	make payments of the income of which the enti	ty on line 1 is the beneficial owner.	the entity on line 1 is the beneficia
I certify that I have the capacity to sign f	or the entity identified on line 1 of this fo	rm.	•
Sign Here		2	3

F. 第二十九部分 被動非金融外國實體的實質美國擁有人(如第二十六部分已填寫或於適用 時、才需填寫此部分。)

請提供每名被動非金融外國實體的實質美國擁有人的姓名、地址及納稅人識別號碼。 請參閱W-8BEN-E表格內的指引,以查看實質美國擁有人的定義。

G. 第三十部分(譜明)(表格第8頁)

您必須得到授權才可代表此表格第1欄指明的實體簽署。

- 1. 請簽署表格。
- 2. 請於簽署旁以正楷填寫您的姓名。
- 3. 請以「月月/日日/年年年年」的格式填寫日期。
- 4. 請於這裡勾選「本人證明本人有權代表此表格第1欄指明的實體簽署」。

注意:除非授權書特別註明代理人/律師可以簽署稅務文件或稅務表格(並提供或持有相關副

本),或者提供國稅局2848表格,否則本表格不得通過授權書授權簽署。

恒生不能提供任何稅務建議。

如需有關建議, 請諮詢獨立稅務顧問。