



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 <small>(Rev. October 2021)</small> Department of the Treasury Internal Revenue Service	Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) <small>► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code. ► Go to www.irs.gov/FormW8BENE for instructions and the latest information. ► Give this form to the withholding agent or payer. Do not send to the IRS.</small>	OMB No. 1545-1621
Do NOT use this form for:		
<ul style="list-style-type: none"> • U.S. entity or U.S. citizen or resident A. W-9 • A foreign individual W-8BEN (Individual) or Form 8233 • A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY • A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP • Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY 		
Instead use Form:		

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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Part I Identification of Beneficial Owner	
1 Name of organization that is the beneficial owner	2 Country of incorporation or organization
3 Name of disregarded entity receiving the payment (if applicable, see instructions)	
4 Chapter 3 Status (entity type) (Must check one box only):	
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Corporation
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Private foundation
	<input type="checkbox"/> Disregarded entity
	<input type="checkbox"/> Estate
	<input type="checkbox"/> International organization
	<input type="checkbox"/> Partnership
	<input type="checkbox"/> Foreign Government - Controlled Entity
	<input type="checkbox"/> Foreign Government - Integral Part
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. <input type="checkbox"/> Yes <input type="checkbox"/> No	
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)	
<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.
6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).	
City or town, state or province. Include postal code where appropriate.	Country
7 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country
Part I Identification of Beneficial Owner (continued)	
8 U.S. taxpayer identification number (TIN), if required	
9a GIIN	b Foreign TIN
c Check if FTIN not legally required. <input type="checkbox"/>	
10 Reference number(s) (see instructions)	

Note: Please complete remainder of the form including signing the form in Part XXX.

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 如果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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Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
 Branch treated as nonparticipating FFI Reporting Model 1 FFI U.S. Branch.
 Participating FFI Reporting Model 2 FFI

12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

 City or town, state or province. Include postal code where appropriate. **C**

 Country

13 GIN (if any) _____

C. 第二部分 (表格第2頁) 獲得款項的無行企業實體或分公司

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)

14 Identify that (check all that apply):
 a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
 b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
 Government Company that meets the ownership and base erosion test
 Tax-exempt pension trust or pension fund Company that meets the derivative benefits test
 Other tax-exempt organization Company with an item of income that meets active trade or business test
 Publicly traded corporation Favorable discretionary determination by the U.S. competent authority received
 Subsidiary of a publicly traded corporation No LOB article in treaty
 Other (specify Article and paragraph): _____

c The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 **Special rates and conditions (if applicable—see instructions):**
 The beneficial owner is claiming the provisions of Article and paragraph _____
 of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

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。

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5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).

<input type="checkbox"/> 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).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVII.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territorial financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

例子

E. 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欄亦載有需填寫章節的說明，即本例子中的第五部分。

Part V 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 of 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 not 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.

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Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this Part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN
	F	

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。

Part XXX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person; **G**
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

4 I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here **1** **2** **3**

Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY)

G. 第三十部分（證明）（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。