FATCA及CRS個人客戶自我聲明書暨個人資料同意書

FATCA and CRS Individual Self-Certification & Personal information Consent Form

註：**若您具有非臺灣之稅籍，請以英文填寫此份聲明書**。

Note: Please fill in this self-certification in English if you have any tax residency outside Taiwan.

第一部分: 帳戶持有人基本資料 Part I：Account Holder Information

A. 姓名 Full Name: (英文姓名請以護照/居留證姓名為準 Please fill in the name in the passport / resident certificate**)**

_____

B. 居住地址/戶籍地址(請勿留存郵政信箱或送達代收地址) **：** Residence Address (Do not use a P.O. box or an in-care-of address)

☐ 同本次申請文件之地址**(此選項僅限新開戶且僅為臺灣之稅務居住者勾選)**
Same as the address in the application form this time (This Box is only applicable to opening new account and only a Taiwan tax resident.)

☐ 非屬上述情況，請另列如下 Please fill in the address below when you are not applicable to above situation：

_____ _____

(國家 Country) (居住地址/戶籍地址 Residence Address)

C. 出生資訊 Birth Information:

出生日期 Date of Birth：_____年(YYYY)_____月(MM)_____ 日(DD)

出生地 Place of Birth：國家 Country：_____城市 City：_____

第二部分:稅籍 Part II：Tax Residence

1. **☐本人僅為臺灣之稅務居住者。**(若出生地為美國者，請完成第三部分，若否，第二及第三部分聲明結束) (身分代碼 B020) I am only a tax resident of Taiwan. (If your place of birth is U.S, please complete Part III. Otherwise, End of Part II & III)
2. **☐本人不是或不僅是臺灣稅務居住者，並於下表註明本人之所有稅籍國家/地區。**(若無法提供稅籍編號者，請於下列欄位勾選原因 A、B 或 C) (勾選此項者，請提供任一稅籍國家/地區之有效身分證明文件） I am not or not only a tax resident of Taiwan. Below indicate all my countries/jurisdictions of tax residence.(If a tax identification number is unavailable, please provide the appropriate reason A, B or C where appropriate.). (Please provide documentary evidences for any country/jurisdiction of tax residence when the box is ticked.)

稅籍國家/地區 Country/ Jurisdiction of tax residence	稅籍編號 Tax Identification Number (TIN)	若無法提供稅籍編號者，請於下列欄位勾選適用之原因 A、B(含說明)或 C If a TIN is unavailable, please select Reason A, B (with explanation) or C
		☐ **A 我所屬的稅務國家並無發給稅籍編號予其稅務居住者。**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，請說明無法取得稅籍編號之理由)** I am unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the table if you have selected this reason) 理由 Explanation :_____ ☐ **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 do not require the TIN to be disclosed)
		☐ **A 我所屬的稅務國家並無發給稅籍編號予其稅務居住者。**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，請說明無法取得稅籍編號之理由)** I am unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the table if you have selected this reason) 理由 Explanation :_____ ☐ **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 do not require the TIN to be disclosed)
		☐ **A 我所屬的稅務國家並無發給稅籍編號予其稅務居住者。**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，請說明無法取得稅籍編號之理由)** I am unable to obtain a TIN or equivalent number. (Please explain why you are unable to obtain a TIN in the table if you have selected this reason) 理由 Explanation :_____ ☐ **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 do not require the TIN to be disclosed)

第三部分：FATCA 身分別 Part III: FATCA Identification

1. ☐本人為美國公民或美國稅務居住者。(身分代碼 B010) I am an U.S citizen or U.S. resident alien for tax purposes.

2. ☐本人非屬美國公民或美國稅務居住者 I am not an U.S citizen or U.S. resident for tax purposes.。(身分代碼 code B020)
若您出生地為美國者，請說明未取得美國國籍之原因： If your place of birth is U.S, please provide the reason why you do not have obtained U.S. citizenship：_____

(註 1)美國公民或稅務居住者係指具有美國國籍者(持有美國護照)、持有綠卡者，或當年度入境美國並停留 183 天以上，或者當年度入境並在美國待 31 天以上，同時滿足所謂的『前 3 年審核期』的計算達 183 天。
U.S. resident alien generally are taxed on their income, similar to U.S. citizens. To be classified as a U.S. resident alien, the individual must meet Green Card Test or Substantial Presence Test. Substantial Presence Test means a resident was physically present in the U.S. for at least 183 days or 31 days during the current year and 183 days during a three-year period that includes the current year and two years immediately before that.
(註 2)前 3 年審核期：本年停留天數，加上去年停留天數的三分之一，加上前年停留天數的六分之一的總和，達 183 天者。
183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting：
All the days you were present in the current year, and 1/3 of the days you were present in the first year before the current year, and 1/6 of the days you were present in the second year before the current year.

聲明及簽署 Declarations and Signature

本人聲明，本自我聲明書暨個人資料同意書(以下簡稱聲明書)之內容均屬真實正確及完整。倘爾後有情事變更使本聲明書之內容已不正確，本人承諾於變更日起 30 天內通知　貴行前述變更，並承諾提供更新之聲明書。本聲明書除美國海外帳戶稅收遵從法案（Foreign Account Tax Compliance Act，以下簡稱 FATCA）之相關法令以外，應以臺灣之法令為準據法。倘開戶申請書之內容與本聲明書有衝突時，以本聲明書為準。

I hereby certify that all statements made in this Self-Certification and Personal Information Consent Form (hereinafter referred to as Self-Certification) are true, correct and complete. I undertake to notify Taipei Fubon Commercial Bank, (the "Bank") promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide the Bank with an updated self-certification within 30 days of such change in circumstances. In addition to Foreign Account Tax Compliance Act ("FATCA") and its related laws and regulations, the governing law of this self-certification shall be the laws of Taiwan. In the event of any discrepancy between the account opening form and this self-certification, this self-certification and personal information consent form shall prevail.

本人於　貴行開立帳戶並進行交易，為符合個人資料保護法下個人資料之合理使用，並配合　貴行遵循「金融機構執行共同申報及盡職審查作業辦法」、FATCA 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等相關規定，本人確認已收受並充分瞭解　貴行所提供之「遵循 FATCA 及 CRS 法案蒐集、處理及利用個人資料告知事項」(簡稱「告知事項」)全部內容，並同意　貴行依告知事項所載內容，對本人個人資料為蒐集、處理及利用：

I intend to open accounts and to proceed transactions with the Bank, and it is regulated to comply with the proper use of personal information stipulated by the Personal Information Protection Act. And it is necessary to cooperate with the Bank to comply with the Common Reporting Standard ("CRS"), FATCA, Agreement between the American institute in Taiwan and Taipei Economic And Cultural Representative Office In The United States and the related regulations. In witness thereof, I hereby confirm that I have duly received and understood all the content of the Notice for Collection, Processing and Use of Personal Information for FATCA & CRS Compliance (the "Notice") as provided by the Bank, and I agree that the Bank may collect, process and use the personal information of the Customer in accordance with the Notice.

本聲明書之中英文說明倘有不一致之情形，應以中文為準。
If there is any discrepancy between Chinese and English version, Chinese version shall govern.

此致　台北富邦商業銀行股份有限公司
To：Taipei Fubon Commercial Bank Co., Ltd,

立聲明書人(包括無行為能力人、限制行為能力人、受監護/輔助宣告人或授與締約代理權人之個別法定代理人、監護/輔助人或意定代理人、以下同)確認已由　貴行依立聲明書人能充分了解之方式說明本聲明書重要內容及揭露相關風險。

The undersigned (including the legal agent, guardian, or appointed agent of a person who has no capacity to make judicial acts or has limited capacity to make judicial acts, or is subject to the order of the commencement of guardianship or assistantship, or an agent authorized to conclude a contract) hereby confirms that the Bank has given a clear explanation about this self-certification to me and disclosed related risk in a method I can fully understand.

立書人簽名(章) Signature：_____(請親簽或蓋原留印鑑/約定往來印鑑)

身分證字號/統一證號 ID / Uniform ID Numbers：_____

法定代理人 / 監護人 / 輔助人簽名(章) Guardian：_____ 簽署日期 Date：_____

以下為台北富邦銀行內部合理性審查使用，由銀行行員填寫：(請擇一勾選)

☐ **1.**本人經合理性審查，未發現客戶聲明書所填之稅籍國家/地區有不合理之情事。

☐ **2.**若有發現稅籍國家/地區可能不一致之情形(包括但不限於：1.身分證明文件或相關資料顯示為其他國家的稅務居住者、2.身分證明文件或相關資料顯示為其他國家的國籍或公民、3.戶籍地址/居住地址顯示為其他國家等)，請進一步向客戶詢問聲明書是否已填寫確實、合理且完整，並將客戶說明之原因註記如下：

_____

_____

☐ 經客戶說明原因後，本人確認聲明書所填之稅籍國家/地區尚屬合理，完成合理性審查。

主管：　　經辦：　　驗印/親見本人親簽無誤：

【台北富邦商業銀行股份有限公司遵循 FATCA 及 CRS 法案蒐集、處理及利用個人資料告知事項】
Taipei Fubon Commercial Bank Notice for Collection, Processing and Use of Personal Information for FATCA & CRS Compliance

緣台北富邦商業銀行（下簡稱「本行」）為遵循金融機構執行共同申報及盡職審查作業辦法（以下簡稱「CRS」）、美國海外帳戶稅收遵從法案（Foreign Account Tax Compliance Act，以下簡稱「FATCA」），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（以下簡稱「IGA 協議」），而負辨識帳戶持有人稅籍之義務，現因　台端於本行開立帳戶及進行交易，為符合個人資料保護法下個人資料之合理使用，本行茲請求　台端協力遵循CRS、FATCA 及 IGA 協議之相關規定，特告知下列事項：

In compliance with the Common Reporting Standard（"CRS"）, the Foreign Account Tax Compliance Act（"FATCA"）and the Agreement between the American institute in Taiwan and Taipei Economic And Cultural Representative Office In The United States (the "Agreement"), Taipei Fubon Commercial Bank (the "Bank") has the obligation to identify the tax residence of account holder . In order to comply with the proper use of personal information in accordance with the Personal Information Protection Act, the Bank hereby requests your cooperation with the compliance of CRS, FATCA and the relevant provisions under the Agreement, with notice as follows:

一、個人資料蒐集、處理及利用之目的及類別
Purpose and Type of Collection, Processing and Use of Personal Information

本行為辨識帳戶持有人之身分，並依 FATCA 申報具有美國帳戶之持有者資訊予美國國稅局及台灣權責主管機關，及依 CRS 申報應申報帳戶之持有者資訊予台灣權責主管機關，經　台端提供之相關個人資料及留存於本公司之一切交易資訊，包括但不限於姓名、出生地及出生日期、國籍、戶籍地址、住址及工作地址、電話號碼、稅籍編號、帳戶帳號及帳戶餘額、帳戶總收益金額與交易明細等，將因本行遵循 CRS、FATCA 及 IGA 協議之需要，由本行蒐集、處理及利用。

In order to identify the account holders of the Bank and to report accounts held by U.S. persons to the IRS and the competent authority in Taiwan R.O.C. in compliance with FATCA, and report accounts held by reportable person to the competent authority in Taiwan R.O.C. in compliance with CRS, all personal information provided by you and all transaction information kept by the Bank, including but not limited to name, place of birth, date of birth, nationality, domicile address, residence address and work location, telephone number, US tax identifying number (TIN), account number and account balance, the gross proceeds and statement of the account shall be collected, processed and used by the Company for the purpose of CRS, FATCA compliance and as required by the Agreement.

二、個人資料利用之期間及方式
The Period and Method of Using Personal information

為遵循 CRS、FATCA 法案及 IGA 協議之必要年限內，本行所蒐集之　台端個人資料將由本行為保存及利用，並於特定目的之範圍內，以書面、電子文件、電磁紀錄、簡訊、電話、傳真、電子或人工檢索等方式為處理、利用與國際傳輸。

In compliance with the period required by CRS, FATCA and the Agreement, the personal information collected by the Bank will be kept and used by the Bank and processed, used and transmitted internationally in writing, via email, electromagnetic record, text message, telephone, fax, electronic or manual search within the scope of the said specified purpose.

三、個人資料利用之地區
Geographical Limitation for Use of Personal Information

為履行 CRS、FATCA 及 IGA 協議下之相關義務，　台端個人資料將於台灣、美國地區或其他簽訂稅務目的金融帳戶資訊交換之他方地區受利用。

To fulfill the obligations under CRS, FATCA and the Agreement, your personal information will be used in both Taiwan, United States or other country/jurisdiction pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

四、個人資料利用之對象
Parties Using the Personal Information

為履行 CRS、FATCA 法案及 IGA 協議下之相關義務，　台端個人資料將由本行、富邦金融控股股份有限公司、台灣權責主管機關、美國國稅局或其他簽訂稅務目的金融帳戶資訊交換之他方地區所利用。

To fulfill the obligations under CRS, FATCA and the Agreement, your personal information will be used by the Bank, Fubon Financial Holding Co., Ltd. ,the competent authority in Taiwan, the IRS or other country/jurisdiction pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

五、個人資料之權利行使及其方式
Exercise of the Rights Regarding Personal Information

台端就本行所蒐集、處理及利用之個人資料，得隨時向本行請求查詢、閱覽、製給複製本、補充或更正、停止蒐集處理及利用或刪除。　台端如欲行使前述權利，有關如何行使之方式，得向本行客服(02)8751-6665 及各分行臨櫃查詢。

With regard to the personal information collected, processed and used by the Bank, you may request to search, review, make duplications, supplement or correct the personal information or to discontinue the collection, processing, and use of the personal information, or request to delete the personal information. If you would use abovementioned rights, please dial (02) 8751-6665 or find a counter-service in every branch for understanding how to use your rights.

六、不提供對其權益之影響
The Effect of Refusal to Provide Personal Information

台端若拒絕提供本行為遵循 CRS、FATCA 法案及 IGA 協議所需之個人資料、或嗣後撤回、撤銷同意，本行仍可能須將關於　台端所控制之法人之帳戶資訊申報予臺灣稅務機關或美國國稅局。

In the event that you refuse to provide the personal information as required for the compliance of CRS, FATCA and the Agreement, or withdraw or revoke your consent thereof, the Bank may still report your account information to tax authority of Taiwan or IRS.

【附錄一】填表說明【Appendix I】Instruction

根據美國海外帳戶稅收遵從法(「FATCA」)及金融機構執行共同申報及盡職審查作業辦法之規定，台北富邦銀行應蒐集及申報有關帳戶持有人稅籍與特定相關資料。每個稅籍國家均按其本身的規則釐定稅籍的定義。一般來說，個人稅籍係為個人居住的國家。若干特別情況可能會導致個人成為其他國家的居民，或同時成為超過一個國家的居民（多重居住地）。若個人為美國公民或具有美國稅務居住者身分，亦需將美國稅籍身分於此聲明書中列示。相關稅籍詳情，請諮詢您的稅務顧問或瀏覽下列有關FATCA或CRS網頁的資料https://www.irs.gov/或http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/

Regulations based on the Foreign Account Tax Compliance Act ("FATCA") and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions to collect and report an account holder's tax residence and certain information. Each jurisdiction has its own rules for defining tax residence. In general, you will find that tax residence is the country in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form. For more information on tax residence, please consult your tax adviser or the information for FATCA and CRS at https://www.irs.gov/ or http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/.

若您(或帳戶持有人)的稅籍非屬臺灣，台北富邦銀行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，除具有美國公民或美國稅籍居民身分外，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。If your (or the account holder's) tax residence is located outside Taiwan, Taipei Fubon Commercial Bank 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 Tax authority of Taiwan. Except U.S citizen or U.S tax resident, Tax authority of Taiwan 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二。Please refer to the Appendix II for definitions.

除依據FATCA之規定或立同意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.

若為聯名帳戶持有人，請每位聯名帳戶持有人分別填寫一份聲明書。For joint or multiple account holders, complete a separate form for each individual account holder.

若帳戶持有人為未達法定年齡之未成年人，需由法定代理人完成此聲明書。A legal guardian should complete the form on behalf of an account holder who is a minor.

台北富邦銀行作為一家金融機構，依法不得提供稅務或法律意見。As a financial institution, we are not allowed to give tax or legal advice.

若您對此聲明書內容或所屬稅籍定義具有疑問，請聯絡您的稅務顧問或參照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.

【附錄二】名詞解釋【Appendix II】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. 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.

2. **稅籍編號(包括具有同等功能的辨識編號) Tax Identification Number (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。

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.