

FATCA及CRS客戶自我聲明書暨資料同意書 (法人/實體專用)

FATCA and CRS Entity Self-Certification & Information Consent Form

註：「*」為必填欄位 Note: "*" mandatory blanks

第一部分：*稅籍 Part I: Tax Residence(s)

- 帳戶持有人與實質受益人僅為中華民國之稅務居民。(請以中文填寫本聲明書)
Account holder and Controlling person is only the ROC tax resident. (Fill in Part II and the self-certification in Chinese)
- 帳戶持有人與實質受益人不是或不僅是中華民國稅務居民(簡稱應申報稅籍)，請以英文填寫本聲明書，並請註明帳戶持有人的所有稅籍(包含中華民國，但不限於註冊地、主要營業處所位處的國家)。無法提供稅務識別碼(TIN)者，請選擇原因 A、B 或 C。Account holder and Controlling person is not or not only the ROC tax resident. Please indicate in English the Account Holder's jurisdiction of tax residence (including ROC, but not limited to the registered place, the place of effective management or country in which its principal office is located). If a TIN is unavailable please provide the appropriate reason A, B or C where appropriate:

稅籍國家(包含中華民國) Country of tax residence (including ROC)	稅務識別碼 Tax Identification Number	無法提供 TIN 者，請勾填原因 A、B(含原因)或 C 【註】 If no TIN available, please enter Reason A, B (with explanation) or C
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因 reason: _____ <input type="checkbox"/> C
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因 reason: _____ <input type="checkbox"/> C
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因 reason: _____ <input type="checkbox"/> C

【註】A 本人所屬的稅務國家並無發給稅務識別碼予其稅務居民。

The jurisdiction where I am the resident does not issue TINs to its residents.

B 本人無法取得稅務識別碼或類似編號。(若選擇此項者，請解釋無法取得稅務識別碼之原因)

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 本人無需提供稅務識別碼。(僅針對所填寫之稅籍國家規定無需揭露稅務識別碼時，才能選擇此項)

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)

第二部分：帳戶持有人資料 Part II: Account Holder Information (第一部分屬應申報稅籍者，請以英文填寫 Account holder is not or not only a Taiwan tax resident. Please complete this form in English)

A.* 法人名稱 Name of Entity or Organization	
B.* 統一編號 Business Registration Number	
C.* 註冊登記辦公室地址 Permanent Residence Address	<input type="checkbox"/> 同本次申請相關文件之註冊地址(此選項限本次已提供或載明註冊地址且僅具中華民國稅籍之帳戶持有人) Same as the address in this related application form (Only applicable for ROC residents that are opening new account.) <input type="checkbox"/> 非上述情況，請填寫以下欄位：Please fill in the following fields if the above situation is not applicable _____ (國家 Country) _____ (地址 Number, street, and room or suite no.) _____ (城市 City or town) _____ (行政區 State/Province/Region)
D.* 主要營業處所地址 Place of effective management of address 註：主要營業處所係指 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 2. 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 3. 實際執行主要經營活動處所。 A company is actually managed and controlled.	<input type="checkbox"/> 同上註冊地址之國家 Same country of Permanent Residence Address above <input type="checkbox"/> 如與註冊地址之國家不同時，請另列如下 please enter the place of effective management of address if the country is different from the address of Permanent Residence _____ (國家 Country) _____ (地址 Number, street, and room or suite no.) _____ (城市 City or town) _____ (行政區 State/Province/Region)



第三部分：*帳戶持有人身分別 Part III: 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，提供 GIIN 如下並聲明所屬身分別為

The Account Holder is a financial institution and agrees to provide the GIIN as below and declare the status is:

A. GIIN: Please provide the GIIN GIIN: _____

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:

贊助實體名稱 Name of Sponsoring Entity: _____

贊助實體 GIIN GIIN of Sponsoring Entity: _____

(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.)

B. 請勾選以下最適類別： Please select 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【附錄二：實質受益人資訊】

Investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution - Please complete 【Appendix II Controlling Person】

金融機構 (不包含上列身分)

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

The Account Holder is Governmental entity, Central Bank or International Organization

3. 帳戶持有人屬上市(櫃)、興櫃公司或其關係企業*

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.

【請填寫公司股票於經認可證券市場經常性交易之名稱 Please fill in the name of the exchange 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【請填寫證券市場名稱】 whose stock is regularly traded on an established securities market. 【Please fill in the name of the exchange 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-請填寫特殊 FATCA 身分別 (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

帳戶持有人前一年度的收入，少於 50% 為來自於非實質營運所產生，如租金、利息、股利、權利金等，並以『年度非實質營運所產生之收入/年度總收入』為計算衡量此一比例之公式；且立約人前一年度的資產少於 50% 為可產生租金、利息、股利、權利金等被動資產，如公司持有的股票、債券、存款等可產生非實質營運所得之資產，並以『季平均之被動資產總值/季平均之資產總值』為計算衡量此一比例之公式。

Less than 50 percent of its gross income during the preceding calendar year is passive income (i.e., rent, royalty, interest, dividend), and less than 50 percent of the weighted average percentage of assets (tested quarterly) held are assets that produce or are held for the production of passive income

請勾選以下最適類別： Please select one of below categories as appropriate

A 帳戶持有人屬下列身分之一

1. 帳戶持有人屬上述定義之非金融機構實體。 Holding NFEs that qualify the definition addressed above.

2. 帳戶持有人屬非金融集團成員的控股非金融機構實體。 Holding NFEs that are members of a nonfinancial group

3. 帳戶持有人屬非金融集團成員的財務中心。 Treasury centers that are members of a nonfinancial group.

4. 帳戶持有人屬非營利組織。 Non-profit NFEs.

◎ 特殊 FATCA 身分別

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，請進一步提供 GIIN： _____

The Account Holder is a Direct Reporting NFFE under FATCA. Please provide the GIIN

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.

B 帳戶持有人屬清算中或破產中的非金融機構實體。 NFEs that are liquidating or emerging from bankruptcy

◎ 特殊 FATCA 身分別

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，請進一步提供 GIIN： _____

The Account Holder is a Direct Reporting NFFE under FATCA. Please provide the GIIN

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.



5. 帳戶持有人為消極非金融機構實體—請填寫【附錄二：實質受益人資訊】及特殊 FATCA 身分別

The Account Holder is a passive non-financial entity. – Please complete 【Appendix II Controlling Person】

特殊 FATCA 身分別

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，請進一步提供 GIIN：_____

The Account Holder is a Direct Reporting NFFE under FATCA. Please provide the GIIN

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.

第四部分：免稅受款人代碼及 FATCA 申報豁免代碼(如適用)(代碼請詳【附錄三】填寫說明第 4 項) Exempt payee code and Exemption from FATCA reporting code (if any) (Please refer to 【Appendix III】 Instruction 4.)

免稅受款人代碼 Exempt payee code：_____

FATCA 申報豁免代碼 Exemption from FATCA reporting code：_____

聲明及簽署

Declarations and Signature

本人知悉，本同意書所含資訊、相關帳戶持有人及其具控制權人及任何應申報帳戶資訊，將可能提供美國或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，提供帳戶持有人及其具控制權人為稅務居住者之國家/地區稅捐稽徵機關。

I acknowledge that the information contained in this form and information regarding the Account Holder and their controlling persons and any Reportable Account(s) may be submitted to the tax authorities of the ROC and exchanged with tax authorities of another country(ies)/jurisdiction(s) in which the Account Holder and their controlling persons may be a tax resident pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

本人同意 貴公司為遵循美國海外帳戶稅收遵從法案及金融機構執行共同申報及盡職審查作業辦法，得將因業務往來而取得之本人及本人之具控制權的美國或非中華民國人士持有人的資訊(如名稱、地址、稅務識別碼等)，及本人與 貴公司往來的保單相關資訊(如保單號碼、保單現金價值、解約金等)，向美國或中華民國稅務機關申報。

I agree that KGI Life Insurance Company Limited may, in accordance with US FATCA in US and ROC CRS in ROC, report the information (such as name, address, tax identification number, etc.) collected from me and the controlling persons who are US persons or non-ROC residents when we have during business dealings, as well as the information concerning insurance policy (such as insurance policy number, insurance policy cash value, withdrawal, etc.), to the US or the ROC tax authorities.

本人及本人之具控制權的美國或非中華民國人士持有人瞭解本聲明除符合個人資料保護法及相關法令規定外，尚符合 貴公司隱私權聲明及客戶資料保密措施，具有書面同意貴公司蒐集、處理、利用及國際傳輸本人及本人之具控制權的美國或非臺灣人士持有人的資料之效果。

The controlling persons and I acknowledge that this declaration complies with the Personal Data Protection Act and related laws and regulations, and KGI Life Insurance Company Limited's privacy statement and confidentiality measures for customer data, which constitute the written consent for KGI Life Insurance Company Limited to process, use and international transfer internationally the information of the controlling persons who are US persons or non-ROC residents and mine.

本人證明，與本同意書相關之所有資訊，本人業經帳戶持有人及其具控制權人授權簽署本同意書。

I certify that I am authorized to sign for the Account Holder and their controlling persons of all the account(s) to which this form relates.

本人聲明，就本人所知所信，於本自我證明所為之陳述均為正確且完整。

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

本人承諾，如狀態變動致影響本同意書第一部分所述帳戶持有人及具控制權人之稅務居住者身分，或所載資料不正確或不完整，本人會通知 貴公司，並在狀態變動後 30 日內提供 貴公司一份經適當更新之自我證明表。

I undertake to advise KGI Life Insurance Company Limited of any change in circumstances which affects the tax residency status of the Account Holder and controlling persons identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide KGI Life Insurance Company Limited with a suitably updated self-certification form within 30 days of such change in circumstances.

此致 凱基人壽保險股份有限公司

To: KGI LIFE INSURANCE COMPANY LIMITED

*本人已瞭解並審閱「**遵循 FATCA 及金融機構執行共同申報及盡職審查作業辦法履行個人資料保護法告知事項**」。

I have fully understood the abovementioned information and authorize the Company to use my data under the aforesaid situations.

*公司/組織簽章: _____ (請蓋原留印鑑或立約印鑑)

Signature of Entity/ Organization: _____ (Please sign or use the Company stamp as in the Signature Card.)

*代表人簽章 Attorney: _____

*簽署日期 Date: _____年(YYYY/YYYY) _____月(MM) _____日(DD)



【附錄一】

【Appendix I】

凱基人壽保險股份有限公司
遵循 FATCA 及金融機構執行共同申報及盡職審查作業辦法履行個人資料保護法告知事項
KGI LIFE INSURANCE COMPANY LIMITED
Use of Personal Information for FATCA Compliance

凱基人壽保險股份有限公司（下簡稱「本公司」）因參與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」），與美國財政部國稅局（下簡稱「美國國稅局」）簽訂外國金融機構協議（FFI Agreement，下簡稱「協議」），另亦須遵循金融機構執行共同申報及盡職審查作業辦法，而負辨識美國及非中華民國帳戶之義務，為符合個人資料保護法下個人資料之合理使用，本公司茲請求 台端協力遵循 FATCA 法案及協議與金融機構執行共同申報及盡職審查作業辦法及相關規定，依個人資料保護法第8條第1項及第9條第1項之規定，特告知下列事項：

In compliance with the US Foreign Account Tax Compliance Act (hereinafter referred to as "FATCA") and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions, KGI LIFE INSURANCE COMPANY LIMITED (hereinafter referred to as the "Company") has entered into Foreign Financial Institution agreement (FFI agreement, hereinafter referred to as the "Agreement") with the United States Internal Revenue Service (IRS) and hence has the obligation to identify US and other non-ROC accounts. In order to comply with the proper use of personal information in accordance with the Personal Information Protection Act for accounts you establish and transactions you proceed with the Company, the Company hereby requests your cooperation with the compliance of FATCA and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions and the relevant provisions under the Agreement, with notice in accordance with Article 8 Section 1 and Article 9 Section 1 of the Personal Information Protection Act as follows:

一、個人資料蒐集之目的及類別

- (1) 目的：(一)〇〇一 人身保險 (二)一八一 其他經營合於營業登記項目或組織章程所定之業務 (三)〇五九 金融服務業依法令規定及金融監理需要，所為之蒐集處理及利用 (四)〇九五 財稅行政
(2) 類別：姓名、出生地及出生日期、國籍、戶籍地址、住址及電話號碼、稅務識別碼等，詳如本同意書及本次申請文件

1. Purpose and Type of Collection, Processing and Use of Personal Information

- (1) Purpose: (1) 001 Life and Health Insurance (2) 181 Other business operation in accordance with the business registration project or organization Prospectus (3) 059 Financial service industry's collection and processing information in accordance with laws and needs for financial supervision (4) 095 Fiscal & tax administrative
(2) Type: name, place of birth, date of birth, nationality, domicile address, residence address, telephone number, tax identifying number (TIN) shall be collected. Please refer to the other part of the document.

二、個人資料之來源、利用之期間及方式

- (1) 個人資料之來源：帳戶持有人
(2) 期間：本保險契約之有效期間及遵循FATCA法案及協議與金融機構執行共同申報及盡職審查作業辦法之必要年限內與應為保存之期限
(3) 方式：合於法令規定之利用方式。

2. The Source, Period and Method of Using Personal Information

- (1) Source of Personal Information: Account holder
(2) Period: The effective period of the Agreement and the retention period as prescribed in FATCA and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions
(3) Method: In accordance with the provisions of the law

三、個人資料利用之對象及地區：

- (1) 對象：本公司、為履行金融機構執行共同申報及盡職審查作業辦法而傳輸之對象、美國政府(美國稅務居民適用)及我國權責主管機關
(2) 地區：上述對象所在地區

3. Target and Area for the Use of Personal Information

- (1) Target: The Company, the party in which personal information is transferred to for the implementation of Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions, U.S. government (applicable to U.S. tax residents) and the competent authority of Taiwan
(2) Area: The area in which the abovementioned target is located

四、個人資料之權利行使及其方式 台端就本公司所蒐集、處理及利用之個人資料，得隨時以書面方式向本公司請求查詢、閱覽、製給複製本、補充或更正、停止蒐集處理及利用或刪除。

4. With regard to the personal information collected, processed and used by the Company, you may request in writing 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.

五、不提供對其權益之影響

台端若拒絕提供本公司為遵循 FATCA 法案及協議與金融機構執行共同申報及盡職審查作業辦法所需之個人資料、或嗣後撤回、撤銷同意，本公司將無法繼續提供 台端於本公司所有屬 FATCA 法案及協議與金融機構執行共同申報及盡職審查作業辦法規範金融商品之任何服務，並將對於台端於本公司下所開立之帳戶進行停止交易及服務、結清、結算、提前終止契約或關閉帳戶。

5. The Effect of Refusal to Provide Personal Information

In the event that you refuse to provide the personal information as required for the compliance of FATCA and the Agreement and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions, or withdraw or revoke your consent thereof, the Company will be unable to provide any further services related to financial products regulated under FATCA and Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions to you and shall cease all transactions and services of your accounts with the Company or settle, liquidate or close your accounts, or effect early termination of the agreement(s) related to the accounts.

本告知事項所稱美國或應申報國帳戶，係指由一個或多個特定美國人或應申報國居民持有之任何金融帳戶。

The U.S. or non-Taiwanese accounts referred herein shall mean any financial account held by one or several specified United States persons, or by foreign entities owned by the United States or other non-Taiwan and/or United States or non-Taiwan person.

台端已充分詳讀前揭告知事項，瞭解此一告知事項符合個人資料保護法及相關法規之要求。

You have read carefully and fully understand all that is stated above and understand that this notice is in accordance with the Personal Information Protection Act and the relevant laws and regulations.



【附錄二】實質受益人資訊 (第一部分屬應申報稅籍者, 請以英文填寫以下自我聲明暨資料同意書 Account holder is

not or not only a Taiwan tax resident. Please complete this form in English)

【Appendix II】 Controlling Person

*公司/組織名稱 Name of Entity or Organization: _____

若帳戶持有人具有一個以上之實質受益人, 請複製此表單填寫其他實質受益人之資料。

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

*實質受益人類別 Type of Controlling Person 請勾選最適類別 Please select the most appropriate status					
※實質受益人定義請參閱【附錄四】詳細說明 For the definition of "Controlling Person", please refer to 【Appendix IV】					
1. 一般公司 Legal Person	【順位一】 <input type="checkbox"/> 直接、間接持有股份或資本超過 25%之自然人 Ownership (Shareholding Ratio over 25%)		【順位二】 <input type="checkbox"/> 透過其他方式對該法人或團 體行使控制權之自然人 Controlling person controlling by other Means		【順位三】 <input type="checkbox"/> 該法人/實體之高階管理人員 Senior Managing Official
2. 信託 Legal Arrangement-Trust	<input type="checkbox"/> 委託人 Settlor	<input type="checkbox"/> 受託人 Trustee	<input type="checkbox"/> 信託監察人 Protector	<input type="checkbox"/> 受益人 Beneficiary	<input type="checkbox"/> 其他 Other
3. 其他合約 Legal Arrangement-Others	<input type="checkbox"/> 類於委託人 之個人 Settlor-Equivalent	<input type="checkbox"/> 類於受託人之 個人 Trustee-Equivalent	<input type="checkbox"/> 類於信託監察人 Protector-Equivalent	<input type="checkbox"/> 類於受益人之 個人 Beneficiary-Equivalent	<input type="checkbox"/> 其他 Other-Equivalent
實質受益人基本資料 Controlling Person Identification					
*姓名 Name: _____			*身分證字號/統一證號 ID / Uniform ID Numbers: _____		
*居住地址(戶籍地址) Residence Address: 國家 Country: _____ 地址 address: _____					
*出生日期 Date of Birth: ____年(YYY/YYYY) ____月(MM) ____日(DD)			出生地 Place of Birth: *國家 Country: _____ 城市 City: _____		
<input type="checkbox"/> 本人僅為中華民國之稅務居民。 I am only the ROC tax resident。 (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)					
稅籍國家(包含中華民國) Country of tax residence (including ROC)	稅務識別碼 Tax Identification Number	無法提供 TIN 者, 請勾填原因 A、B(含原因)或 C 【註】 If no TIN available, please enter Reason A, B (with explanation) or C			
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因 reason: _____ <input type="checkbox"/> C			
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因 reason: _____ <input type="checkbox"/> C			
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因 reason: _____ <input type="checkbox"/> C			
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因 reason: _____ <input type="checkbox"/> C			
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因 reason: _____ <input type="checkbox"/> C			

【註】A 本人所屬的稅務國家並無發給稅務識別碼予其稅務居民。

The jurisdiction where I am the resident does not issue TINs to its residents.

B 本人無法取得稅務識別碼或類似編號。(若選填此項者, 請解釋無法取得稅務識別碼之原因)

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 本人無需提供稅務識別碼。(僅針對所填寫之稅籍國家規定無需揭露稅務識別碼時, 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)

*本人已瞭解並審閱「遵循 FATCA 及金融機構執行共同申報及盡職審查作業辦法履行個人資料保護法告知事項」。

I have fully understood the abovementioned information and authorize the Company to use my data under the aforesaid situations.

本人同意 貴公司為遵循美國海外帳戶稅收遵從法案及金融機構執行共同申報及盡職審查作業辦法, 得將因業務往來而取得之本人資訊(如姓名、地址、稅務識別碼等), 及本人與 貴公司往來的保單相關資訊(如保單號碼、保單現金價值、解約金等), 向美國或中華民國稅務機關申報。

I agree that KGI Life Insurance Company Limited may, in accordance with US FATCA in US and ROC CRS in ROC, report the information (such as name, address, tax identification number, etc.) collected from me and the controlling persons who are US persons or non-ROC residents when we have during business dealings, as well as the information concerning insurance policy (such as insurance policy number, insurance policy cash value, withdrawal, etc.), to the US or the ROC tax authorities.

本人瞭解本同意書除符合個人資料保護法及相關法令規定外, 尚符合 貴公司隱私權聲明及客戶資料保密措施, 具有書面同意 貴公司蒐集、處理、利用及國際傳輸本人的資料之效果。

I acknowledge that this declaration complies with the Personal Data Protection Act and related laws and regulations, and KGI Life Insurance Company Limited's privacy statement and confidentiality measures for customer data, which constitute the written consent for KGI Life Insurance Company Limited to process, use and international transfer internationally the information of mine.

*立同意書人簽名(章) Signature: _____

法定代理人/監護人/輔助人簽名(章) Guardian/Assistant's signature: _____

法定代理人/監護人/輔助人與立同意書人關係 Relationship with the account holder: _____

*簽署日期 Date: _____年(YYY/YYYY) ____月(MM) ____日(DD)



* M Q 1 2 3 4 Q 1 Q 1 *

【附錄三】填表說明

【Appendix III】Instruction

1. 金融機構執行共同申報及盡職審查作業辦法(下稱本辦法)規定,金融機構應蒐集及申報有關帳戶持有人稅務居住者身分之特定資訊。本辦法係依稅捐稽徵法第5條之1第6項訂定,其內容參考經濟合作暨發展組織發布之共同申報及盡職審查準則(下稱共同申報準則)。

Under the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions (“Regulations”), Financial Institutions (“FIs”) are required to collect and report certain information about the Account Holder’s tax residency status. The Regulations are enacted pursuant to Paragraph 6, Article 5-1 of the Tax Collection Act and are drafted in reference to the Common Standard on Reporting and Due Diligence for Financial Account Information (CRS) developed by the Organization for Economic Cooperation and Development (OECD).

2. 金融機構依本辦法規定取得帳戶持有人之自我證明文件,以辨識帳戶持有人為稅務居住者之國家/地區。金融機構依法可能將本同意書及該帳戶其他資訊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,提供他方國家/地區稅捐稽徵機關。

Under the Regulations, FIs obtain a self-certification form from the Account Holder to determine the country(ies)/jurisdiction(s) in which the Account Holder is a tax resident. The FIs may be legally obliged to submit the information in this form and other financial information with respect to the account to the tax authorities of the Republic of China (Taiwan) (“ROC”) and they may exchange this information with tax authorities of another country(ies)/jurisdiction(s) pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

3. 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,凱基人壽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,凱基人壽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 Company 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.

4. 免稅受款人代碼:一般而言,個人(包括獨資經營業主)不會豁免於扣繳。公司的某些付款(如利息及股息)可豁免於扣繳。公司就信用卡訴訟和解款項與第三方網路交易所得款項不得獲豁免於扣繳。

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

以下受款人可獲豁免於扣繳:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
2. The United States or any of its agencies or instrumentalities
3. A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities
5. A corporation
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
7. A futures commission merchant registered with the Commodity Futures Trading Commission
8. A real estate investment trust
9. An entity registered at all times during the tax year under the Investment Company Act of 1940
10. A common trust fund operated by a bank under section 584(a)
11. A financial institution
12. A middleman known in the investment community as a nominee or custodian
13. A trust exempt from tax under section 664 or described in section 4947

FATCA 申報豁免代碼:以下代碼用以辨識依 FATCA 規定無須申報人士之身分。代碼適用於在特定境外金融機構持有非美國境內帳戶者。若您僅為替美國境內持有帳戶提交表格,您可以在這欄留下空白。若您不清楚哪些金融機構適用此規定,請徵詢向您徵提此表格之申報單位。Exemption from FATCA reporting code: The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A- An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B- The United States or any of its agencies or instrumentalities
- C- A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D- A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E- A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F- A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G- A real estate investment trust
- H- A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I- A common trust fund as defined in section 584(a)
- J- A bank as defined in section 581
- K- A broker
- L- A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M- A tax exempt trust under a section 403(b) plan or section 457(g) plan

相關名詞解釋請詳附錄四。Please refer to the Appendix IV 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.

若帳戶持有人為獨資資本主,請填寫「FATCA及CRS客戶自我聲明書暨個人資料同意書(個人專用)」;若為聯名帳戶持有人,請每位聯名帳戶持有人分別填寫一張聲明書。

Please fill in the FATCA and CRS Individual Self-Certification & Personal information Form if the account holder is a sole trader or a sole proprietor; for joint or multiple account holders, please use a separate form for each individual person.

若帳戶持有人的實體身分分別為「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」請於附錄二提供對帳戶持有人具有控制力之自然人資訊(即「實質受益人」)。

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 II for each Controlling Person.

凱基人壽作為一家金融機構,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.



【附錄四】名詞解釋

【Appendix IV】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」指由具現金價值保險契約或年金保險契約之帳戶持有人，為有權使用現金價值或變更受益人之人，如無有權使用現金價值或變更受益人之人，為該契約之要保人及受益人。具現金價值保險契約或年金保險契約到期時，立書人為有權依該契約領取給付之人。

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. 稅務識別碼(包括具有同等功能的辨識編號)TIN (including "functional equivalent")

「稅務識別碼」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。稅務識別碼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務編號。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.

如實體帳戶持有人為中華民國稅務居住者，填列統一編號(8碼，由公司、商業登記主管機關或稅籍登記所轄稅捐稽徵機關編配)。

If the Entity Account Holder is the tax resident of the ROC, the TIN is the Business Administration Number (8 digit number issued by the authorities in charge of corporation or business registration or by the tax authorities in charge of tax registration).

3. 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 "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company".

4. 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.

5. 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.

6. 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、票券、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.

7. 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.

8. 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.

9. 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.



10. 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.

11. 具規模證券市場 Established Securities Market

「具規模證券市場」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.

12. 非金融集團成員的控股非金融機構實體 Holding NFEs that are members 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 NFEs that are members 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.

13. 清算中或破產的非金融機構實體 NFEs that are 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 “NFEs that are 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

14. 非金融集團成員的財務中心 Treasury centers that are members 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 centers that are members 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

15. 非營利組織 Non-profit NFEs

「非營利組織」係指符合下列條件之非金融機構實體：

- 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。
- 於其所在國家或地區免納所得稅者。
- 股東或成員對其所得或資產不得主張所有權或受益權。
- 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。
- 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 NFEs” means the NFE meets all of the following requirements:

- 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;
- it is exempt from income tax in its jurisdiction of residence;
- it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- 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
- 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.

16. 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.

17. 實質受益人 Controlling Person(s)

「實質受益人」係指對實體具控制權之自然人，並按下列各款依序判定：

- 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。
- 透過其他方式對該實體行使控制權者。
- 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.

- directly or indirectly owns or controls more than 25% of ownership interest of the corporation
- who exercises control of the Entity through other means.
- 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.

18. 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.

19. 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.

