

机构税收居民身份声明文件

Entity Tax Residency Self-Certification Form

机构名称/Name of Entity: _____

一、机构类别/Entity Type:

1. 消极非金融机构/Passive Non-Financial Entity (如勾选此项, 请同时填写控制人税收居民身份声明文件/if checked, please also fill in the Controlling Person Residency Self-Certification Form)

2. 其他非金融机构/Other Non-Financial Institution

二、机构税收居民身份/Entity Tax Residency:

1. 仅为中国税收居民/PRC tax resident only (如勾选此项, 请直接填写第五项内容/if checked, please skip to part 5 directly)

2. 仅为非居民/Non-Resident Only

3. 既是中国税收居民又是其他国家(地区)税收居民/PRC tax resident and tax resident of other country (jurisdiction)

三、机构基本信息/Entity Information

1. 机构名称/Name of Entity (英文/English): _____

2. 机构地址/Address of Entity (英文或拼音/English or Pinyin): _____ (国家/Country) _____ (省/Province) _____ (市/City)

3. 机构地址/Address of Entity (中文/Chinese): _____ (国家/Country) _____ (省/Province) _____ (市/City)
(境外地址可不填此项/not required if is an overseas address)

四、税收居民国(地区)及纳税人识别号/Country (Jurisdiction) of Residence for Tax Purposes and Taxpayer Identification Number ("TIN"):

1. _____

2. (如有/if any) _____

3. (如有/if any) _____

4. (如有/if any) _____

如果不能提供居民国(地区)纳税人识别号, 请选择原因/ if a TIN is unavailable please provide the appropriate reason:

居民国(地区)不发放纳税人识别号/ Country (jurisdiction) where the account holder is resident does not issue TINs to its residents

账户持有人未能取得纳税人识别号, 如选此项, 请解释具体原因/ The account holder is otherwise unable to obtain a TIN (please explain why you are unable to obtain a TIN in below if you have selected this reason):

五、本人确认上述信息的真实、准确和完整，且当这些信息发生变更时，将在 30 日内通知贵机构，否则本人承担由此造成的不利后果。

I confirm that all statements made herein are true, accurate and complete. I undertake to advise your bank within 30 days of any change in circumstances which affects any above information and to assume any adverse consequences for failing to do so.

法定代表人/单位负责人/有权签字人签章

公章/Company Chop

Signature of Legal Rep. /Person in Charge / Approved Person(s)

日期/Date:

银行专用/For Bank Use Only	
RM 审核结果/RM Review Result: <input type="checkbox"/> 合理/Reasonable <input type="checkbox"/> 不合理/Unreasonable	验印/SV
签字/Signature _____	签字/Signature _____
姓名/Name 日期/Date	姓名/Name 日期/Date

说明/Explanation :

1. 本表所称中国税收居民是指依法在中国境内成立，或者依照外国(地区)法律成立但实际管理机构在中国境内的企业和其他组织。

PRC Tax Resident hereby refers to any entity or other organization incorporated within the People's Republic of China ("PRC") territory in accordance with PRC law, or incorporated in accordance with laws of other country (jurisdiction) but with its actual management organ located within the PRC territory.

2. 本表所称非居民是指中国税收居民以外的企业（包括其他组织），但不包括政府机构、国际组织、中央银行、金融机构或者在证券市场上市交易的公司及其关联机构。前述证券市场是指被所在地政府认可和监管的证券市场。其他国家（地区）税收居民身份认定规则及纳税人识别号相关信息请参见国家税务总局网站（http://www.chinatax.gov.cn/aeoi_index.html）。

Non-Resident hereby refers to any entity other than PRC Tax Residents, but exclude any governmental entity, international organization, central bank or company listed on and whose shares are traded on stock exchanges and its affiliates. Stock exchange means any stock exchange recognized and supervised by government at where it is located. Information on TINs and rules for identifying tax residents of other country (jurisdiction) can be found on the website of the State Administration of Taxation ("SAT")(http://www.chinatax.gov.cn/aeoi_index.html).

3. 金融机构包括存款机构、托管机构、投资机构、特定的保险机构及其分支机构。（1）存款机构指在日常经营活动中吸收存款的机构；（2）托管机构是指近三个会计年度总收入的 20%以上来源于为客户持有金融资产的机构，机构成立不满三年的，按机构存续期间计算；（3）投资机构是指符合以下条件之一的机构：A.近三个会计年度总收入的 50%以上收入来源于为客户投资、运作金融资产的机构，机构成立不满三年的，按机构存续期间计算；B.近三个会计年度总收入的 50%以上收入来源于投资、再投资或者买卖金融资产，且由存款机构、托管机构、特定保险机构或者 A 项所述投资机构进行管理并作出投资决策的机构，机构成立不满三年的，按机构存续期间计算；C.证券投资基金、私募投资基金等以投资、再投资或者买卖金融资产为目的而设立的投资实体。（4）特定的保险机构指开展有现金价值的保险或者年金业务的机构。本办法所称保险机构是指上一公历年度内，保险、再保险和年金合同的收入占总收入比重 50%以上的机构，或者在上一公历年度末拥有的保险、再保险和年金合同的资产占总资产比重 50%以上的机构。

Financial Institution includes depository institutions, custodial institutions, investment institutions, specified insurance institutions and their respective branches. (1) depository institution refers to any institution that may accept deposit(s) in the ordinary course of its business operation; (2) custodial institution refers to any institution of which more than 20% total income of the last three fiscal years come from financial assets held for the benefit of client(s) (if an institution has been established for less than 3 years, the calculation should be based on its actual duration); (3) investment institution refers to any institution that meets any of the following requirements: A. institution of which more than 50% total income of the last three fiscal years come from operating clients' investments or financial assets (if an institution has been established for less than 3 years, the calculation should be based on its actual duration); B. institution of which more than 50% total income of the last three fiscal years come from investment, re-investment or sale or redemption of financial assets, and whose investment decisions are made by and who is managed by a depository institution, custodial institution, certain insurance institution or institution as mentioned under A (if an institution has been established for less than 3 years, the calculation should be based on its actual duration); C. mutual fund, private investment fund and other

investment entities established for the purpose of investment, re-investment or sale or redemption of financial assets; (4) specified insurance institution refers to any institution that has cash-value insurance contract or annuity contract business. Insurance institution hereby refers to any institution of which more than 50% total income of the last calendar year come from insurance, re-insurance, and annuity contracts, or institution of which more than 50% total assets held at the end of the last calendar year are insurance, re-insurance and annuity contract assets.

4. 消极非金融机构是指：（1）上一公历年内，股息、利息、租金、特许权使用费（由贸易或者其他实质经营活动产生的租金和特许权使用费除外）以及据以产生前述收入的金融资产转让收入占总收入比重 50% 以上的非金融机构；（2）上一公历年末拥有的可以产生上述收入的金融资产占总资产比重 50% 以上的非金融机构，可依据经审计的财务报表进行确认；（3）税收居民国（地区）不实施金融账户涉税信息自动交换标准的投资机构。实施金融账户涉税信息自动交换标准的国家（地区）名单请参见国家税务总局网站（http://www.chinatax.gov.cn/aeoi_index.html）。金融机构税收居民国（地区）的判断主要看其受哪个国家（地区）的管辖。在信托构成金融机构的情况下，主要由受托人的税收居民身份决定该金融机构的税收居民国（地区）。在金融机构（信托除外）不具有税收居民身份的情况下，可将其视为成立地、实际管理地或受管辖地的税收居民。公司、合伙企业、信托、基金均可以构成消极非金融机构。

Passive Non-Financial Entity ("Passive NFE") means: (1) any NFE of which more than 50% of its gross income for the preceding calendar year come from dividends, interests, rents, royalties (except for rents and royalties generated by trade or other substantial business activities) and financial assets transfer that may generate above income; (2) any NFE of which more than 50% of its total assets held at the end of the preceding calendar year are assets that may generate above income (can be confirmed in accordance with audited financial statement(s)); (3) any investment institution residing in a country (jurisdiction) that does not implement the Common Reporting Standard for Automatic Exchange of Financial Account Information. A list of countries (jurisdictions) implementing the Common Reporting Standard for Automatic Exchange of Financial Account Information can be found on the website of SAT (http://www.chinatax.gov.cn/aeoi_index.html). The identification of a financial institution's country (jurisdiction) of residence for tax purpose is primarily determined by the governing country (jurisdiction). In case of a trust constituting a financial institution, its identification of country (jurisdiction) of residence for tax purposes is determined by the trustee's residency. If a financial institution (except for a trust) does not have a tax residency, it may be regarded as a tax resident of the country (jurisdiction) in which it is established, actually managed from or is governed by. Companies, partnerships, trusts and funds could all be Passive NFEs.

5. 控制人是指对某一机构实施控制的个人。

Controlling Person is the individual who exercises control over an entity.

公司的控制人按照以下规则依次判定：

Controlling Person of an entity is determined by the following rules:

- (1) 直接或者间接拥有超过 25% 公司股权或者表决权的个人；
individual who directly or indirectly possesses more than 25% entity's shares or voting rights;
- (2) 通过人事、财务等其他方式对公司进行控制的个人；
individual who controls the entity via human resources, finance or other means;
- (3) 公司的高级管理人员。
senior management personnel of a company.

合伙企业的控制人是拥有超过 25% 合伙权益的个人；信托的控制人是指信托的委托人、受托人、受益人以及其他对信托实施最终有效控制的个人；基金的控制人是指拥有超过 25% 权益份额或者

其他对基金进行控制的个人。

In case of a partnership, Controlling Person is any partner who possesses more than 25% partnership rights; in case of a trust, Controlling Person is any settlor, trustee, beneficiary or other individual exercising ultimate effective control over that trust; in case of a fund, Controlling Person is any individual who possesses more than 25% equity shares or any other individual exercising control over that fund.

6. 政府机构、国际组织、中央银行、金融机构或者在证券市场上市交易的公司及其关联机构，以及事业单位、军队、武警部队、居委会、村委会、社区委员会、社会团体等单位无需填写此声明文件。

Governmental entities, international organizations, central banks, financial institutions or companies listed on and whose shares are traded on stock exchanges and their affiliates, and institutions such as public institutions, military, armed police force, neighbourhood committees, village committees, community boards, and other social groups are not required to fill in this self-certification.