

FATCA及CRS客戶自我聲明書暨資料同意書 (法人專用)

FATCA and CRS Entity Self-Certification & Information Consent Form

註：「*」為必填欄位 Note: "*" mandatory blanks

保單號碼：_____

第一部分：稅籍 Part I: Tax Residence(s) *

- ☐ 帳戶持有人與實質受益人僅為臺灣之稅務居民。請以**中文**填寫以下聲明書 (Fill in Part II and the self-certification in Chinese)
Account holder and the controlling persons are only Taiwan tax resident. (End of certification after filling Part II、Part III and the self-certification)
- ☐ 帳戶持有人或實質受益人不是或不僅是臺灣稅務居民，請以**英文**填寫以下聲明書，並請於【**稅籍列表**】註明帳戶持有人的**所有稅籍**（包含臺灣，但不限於註冊地、實際營運處所及主要辦事處所位處的國家）。無法提供稅務識別碼 (TIN)者，請選填原因 A、B 或 C。
Account holder or the controlling persons are not or not only Taiwan tax resident. Please indicate in 【Tax Residence List】(in English) the Account Holder's jurisdiction of tax residence (including Taiwan, 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.

第二部分：帳戶持有人資料 Part II: Account Holder Information

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 *：

- ☐ 同本次申請文件之住所（此選項限僅具台灣稅籍之帳戶持有人與實質受益人）
Same as the address in this application form (Only applicable for Taiwan residents that are opening new account.)
- ☐ 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 Address)

D. 居住地址（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.

☐ 同上註冊地址之國家 Same country of Permanent Residence Address above

☐ 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 shown in item B above)

_____ (國家 Country)

_____ (地址 Address)

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:

GIIN: _____

若為受贊助實體，請一併提供受贊助實體之資訊 For Sponsored Entity, please also provide Sponsoring Entity's information:

受贊助實體名稱 Name of Sponsoring Entity: _____

受贊助實體 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, W-8-IMY or W-8-EXP for FATCA identification purposes.)

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【附錄一：實質受益人資訊】(代碼 Code A010)
Investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution - Please complete 【Appendix I Controlling Person】
- ☐ 金融機構（不包含上列身分）(代碼 Code A020)
Financial Institution (excluded an investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution)



E09001-0001

☐ 2. 帳戶持有人為各級政府、中央銀行或國際組織 (代碼 Code A030)

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* (代碼 Code A040)

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 (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 (代碼 Code A050)

註：若勾選此項目則請於【特殊 FATCA 身分別】填寫是否屬特殊 FATCA 身分別。

Note: If this status is selected, please declare whether the entity has Special FATCA Status in 【Special FATCA Status】.

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.

☐ B 帳戶持有人屬清算中或破產中的非金融機構實體。(代碼 Code A060)

NFEs that are liquidating or emerging from bankruptcy

註：若勾選此項目則請於【特殊 FATCA 身分別】填寫是否屬特殊 FATCA 身分別。

Note: If this status is selected, please declare whether the entity has Special FATCA Status in 【Special FATCA Status】.

☐ 5. 帳戶持有人為消極非金融機構實體—請填寫【附錄一：實質受益人資訊】(代碼 Code A070)

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

註：若勾選此項目則請於【特殊 FATCA 身分別】填寫是否屬特殊 FATCA 身分別。

Note: If this status is selected, please declare whether the entity has Special FATCA Status in 【Special FATCA Status】.

稅籍列表 Tax Residence List

註：若有美國稅籍，稅務識別碼為必填 Note: For Specific U.S. person, TIN is mandatory.

稅籍國家 Country of tax residence	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 If no TIN available, please enter Reason A, B (with explanation) or C
		<div><input type="checkbox"/> A 本公司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.</div> <div><input type="checkbox"/> B 本公司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) 原因 reason : _____</div> <div><input type="checkbox"/> C 本公司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)</div>
		<div><input type="checkbox"/> A 本公司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.</div> <div><input type="checkbox"/> B 本公司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) 原因 reason : _____</div> <div><input type="checkbox"/> C 本公司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)</div>
		<div><input type="checkbox"/> A 本公司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.</div> <div><input type="checkbox"/> B 本公司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) 原因 reason : _____</div> <div><input type="checkbox"/> C 本公司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)</div>

特殊 FATCA 身分別 Special FATCA Status

註：如第三部分勾選 A050 或 A060 或 A070 之身分別，請聲明是否屬此項 FATCA 身分。

Note: If the A050 or A060 status is selected in the Part III, please declare whether the entity is the FATCA status or not.

☐ 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 (代碼 Code A080)
The Account Holder is a Direct Reporting NFFE under FATCA.

☐ 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.

聲明及簽署 Declarations and Signature

本人知悉且同意，本表所含資訊、相關帳戶持有人及任何應申報帳戶資訊，將可能提供並申報予美國或中華民國稅捐稽徵機關，針對非美國稅務居住者之資訊，再經由政府間協定進行稅務目的金融帳戶資訊交換，提供帳戶持有人為稅務居住者之國家/地區稅捐稽徵機關。

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

本人證明，與本表相關之所有帳戶，本人業經帳戶持有人授權簽署本表。
I certify that I am authorized to sign for the Account Holder 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表第一部分所述帳戶持有人之稅務居住者身分，或所載資料不正確或不完整，本人會通知遠雄人壽保險事業股份有限公司，並在狀態變動後 90 日內提供遠雄人壽保險事業股份有限公司一份經適當更新之自我證明表。
I undertake to advise Far Glory Life Insurance Co., Ltd. of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide Far Glory Life Insurance Co., Ltd. with a suitably updated self-certification form within 90 days of such change in circumstances.

此致 遠雄人壽保險事業股份有限公司
To: Far Glory Life Insurance Co., Ltd.

立同意書人：_____簽章（請蓋公司章及負責人章）

中華民國_____年_____月_____日

填表說明 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 pass on 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，遠雄人壽應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，遠雄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.

相關名詞解釋請詳相關名詞。Please refer to the Definitions 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業主，請填寫FATCA及CRS自然人客戶自我聲明書暨個人資料同意書；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 you are a sole proprietor; for joint or multiple account holders, please use a separate form for each individual person.

若帳戶持有人之實體身分別為「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」請於附錄一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 I for each Controlling Person.

遠雄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.

名詞解釋 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 an 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：

- (a) 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。
- (b) 於其所在國家或地區免納所得稅者。
- (c) 股東或成員對其所得或資產不得主張所有權或受益權。
- (d) 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。
- (e) 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:

- (a) 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;
- (b) it is exempt from income tax in its jurisdiction of residence;
- (c) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (d) 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
- (e) 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：

- 一、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。
- 二、透過其他方式對該實體行使控制權者。
- 三、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.

- (1) directly or indirectly owns or controls more than 25% of ownership interest of the corporation
- (2) who exercises control of the Entity through other means.
- (3) 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.

【附錄一】實質受益人資訊

【Appendix I】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 a form and fill in other controlling person's information.

實質受益人基本資料 Controlling Person Identification					
<input type="checkbox"/> 本人僅為臺灣之稅務居民。 I am only a Taiwan tax resident. (如勾選此項，「實質受益人稅籍列表」及「實質受益人類別」內容則無需填寫 If the box is ticked, the following information of Controlling Person tax residence list and type of controlling person is not required to fill in)					
<input type="checkbox"/> 本人不是或不僅是臺灣稅務居民。 (請以英文填寫以下所有內容，【實質受益人稅籍列表】請註明本人之所有稅籍 (包含臺灣)，如無法提供稅務識別碼者，請選擇原因 A、B 或 C。) I am not or not only a Taiwan tax resident. (Indicate all my country(ies) of tax residence (including Taiwan) in 【Controlling Person Tax Residence List】 in English. If a TIN is unavailable please provide the appropriate reason A, B or C where appropriate.)					
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 * : _____			出生地 Place of Birth * : _____		
民國 _____ 年(YYY) _____ 月(MM) _____ 日(DD)			城市 City: _____ 國家 Country: _____		
實質受益人稅籍列表 Controlling Person Tax Residence List					
實質 受益人 Controlling Person	稅籍國家 Country of tax residence	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 If no TIN available, please enter Reason A, B (with explanation) or C <input type="checkbox"/> 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. <input type="checkbox"/> 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) 原因 reason : _____ <input type="checkbox"/> 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)		
	稅籍國家 Country of tax residence	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 If no TIN available, please enter Reason A, B (with explanation) or C <input type="checkbox"/> 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. <input type="checkbox"/> 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) 原因 reason : _____ <input type="checkbox"/> 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)		
	稅籍國家 Country of tax residence	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 If no TIN available, please enter Reason A, B (with explanation) or C <input type="checkbox"/> 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. <input type="checkbox"/> 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) 原因 reason : _____ <input type="checkbox"/> 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)		
實質受益人類別 Type of Controlling Person * 請勾選最適類別 Please select the most appropriate status					
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"/> 類於保護人之個人 Protector-Equivalent	<input type="checkbox"/> 類於受益人之個人 Beneficiary-Equivalent	<input type="checkbox"/> 其他 Other-Equivalent

※實質受益人定義請參閱【名詞解釋】詳細說明 For the definition of "Controlling Person", please refer to 【Definitions】

【附錄一之一】
【Appendix I.I】

遠雄人壽保險事業股份有限公司

遵循 FATCA 及金融機構執行共同申報及盡職審查作業辦法

蒐集、處理及利用個人資料告知事項 (受益人)

FAR GLORY LIFE INSURANCE CO., LTD.

Notice for the Collection, Processing and Use of Personal Information for FATCA Compliance (Individual Client)

緣遠雄人壽保險事業股份有限公司(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」) , 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 (下稱「IGA協議」) , 而負辨識美國帳戶之義務。現因 台端於本公司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, 本公司茲請求 台端協力遵循FATCA法案及IGA協議之相關規定, 特告知下列事項:

In compliance with the U.S. Foreign Account Tax Compliance Act (hereinafter referred to as "FATCA") and Agreement between the American institute in Taiwan and Taipei Economic and Cultural Representative Office in the United States (hereinafter referred to as the "Agreement"), Far Glory Life Insurance Co., Ltd. (hereinafter referred to as the "Company") has the obligation to identify US 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 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

為辨識本公司內所有帳戶持有者之身分, 並於必要時申報具有美國帳戶之持有者資訊予美國國稅局及中華民國權責主管機關, 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、美國稅務識別碼、帳戶帳號及帳戶餘額、帳戶總收益金額與交易明細等, 將因本公司遵循FATCA法案及IGA協議之需要, 由本公司蒐集、處理及利用。

In order to identify the account holders of the Company and to report accounts held by U.S. persons to the IRS and the competent authority in Taiwan R.O.C., all personal information provided by you and all transaction information kept by the Company, 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 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FATCA法案及IGA協議之必要年限內, 本公司所蒐集之 台端個人資料將由本公司為保存及利用, 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 FATCA and the Agreement, the personal information collected by the Company will be kept and used by the Company 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FATCA法案及IGA協議下之相關義務, 台端個人資料將於中華民國及美國地區受利用。

In order to fulfill the obligations under FATCA and the Agreement, your personal information will be used in both Taiwan R.O.C. and United States.

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

為履行FATCA法案及IGA協議下之相關義務, 台端個人資料將由本公司、遠雄集團、中華民國權責主管機關及美國國稅局所利用。

In order to fulfill the obligations under FATCA and the Agreement, your personal information will be used by the Company, Farglory group, the competent authority in Taiwan R.O.C. and the IRS.

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

台端就本公司所蒐集、處理及利用之個人資料, 得隨時向本公司請求查詢、閱覽、製給複製本、補充或更正、停止蒐集處理及利用或刪除。 台端如欲行使前述權利, 有關如何行使之方式, 得向本公司服務專線0800-083083及各分公司臨櫃查詢。

With regard to the personal information collected, processed and used by the Company, 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 0800-083083 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

台端若拒絕提供本公司為遵循FATCA法案及IGA協議所需之個人資料、或嗣後撤回、撤銷同意, 本公司仍可能須將關於 台端之帳戶資訊申報予美國國稅局及中華民國權責主管機關。

In the event that you refuse to provide the personal information as required for the compliance of FATCA and the Agreement, or withdraw or revoke your consent thereof, the Company may still report your account information to the competent authority in Taiwan R.O.C. and the IRS.

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.