

## INSTRUCTIONS

### FATCA, CRS and AML/CFT Individual/Controlling Person Self-certification Form

## 個人/控權人士自我證明書 (FATCA, CRS 及 AML/CFT) 填寫指引

Please read these instructions before completing the form.

### 填寫自我證明書前，請先參閱下列指引

Banco Delta Asia S.A (“BDA”) is required to obtain and record certain information about account holder or other related parties under the Anti-Money Laundering/ Combating the Financing of Terrorism (“AML/CFT”) statutory and regulatory obligations. Rather, BDA is also required to collect and report certain information about an account holder’s tax residence under the requirement of Foreign Account Tax Compliance Act (“FATCA”) of the United States and Common Reporting Standard (“CRS”) of Organization of Economic Cooperation and Development (“OECD”) and tax laws of Macao for the purpose of fighting against tax evasion. Each jurisdiction has its own rules for defining tax residence. In general, you are required to determine your tax residence (this will usually be the place where you are liable to pay income taxes). Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction 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 in Part 2 and you may also need to fill in an IRS W-9 Form. For more information on tax residence, please consult your tax adviser or the information at the following link for FATCA and CRS at <https://www.irs.gov> and <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/> respectively. 根據反洗黑錢及反恐融資(“AML/CFT”)法定及監管要求，澳門滙業銀行股份有限公司(“滙業銀行”)須取得帳戶持有人及有關人士之身份及相關資料作記錄保存。另外，根據美國《海外帳戶稅務遵從法》「FATCA」及經濟合作與發展組織 OECD「經合組織」《共同申報準則》(Common Reporting Standard/CRS),的法規規定，以及根據澳門本地的稅務法例規定，滙業銀行需要收集帳戶持有人的稅務居住地資料及申報該等資料。每個司法管轄區均有其本身的規則來界定稅務居住地的定義。但一般來說，您的稅務居住地通常都是以您有繳稅責任的地方來決定。若干特別情況可能會導致個人成為其他地方的居民，或同時成為超過一個國家的居民(多重居住地)。如果您是美國公民或是美國法律下的美國稅務居民，您需要在本表格第二部分表明，及後填寫美國稅局提供的 W-9 表格。有關稅務居住地的詳情，請向您的稅務顧問諮詢，或分別瀏覽下列有關 FATCA 及 CRS 網頁的資料：<https://www.irs.gov> 及 <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

Pursuant to AML/CFT laws and regulations in Macao, the Monetary Authority of Macao (“AMCM”) and other supervisory authorities can ask BDA for exchange of information which obtained from the customer during the exercised due diligence upon request. Also, in certain circumstances, where it is committed to FATCA and CRS legislation, BDA is legally obliged to report the information in this form and other financial account information to the US Internal Revenue Service (“IRS”) or the Financial Services Bureau of the Government of the Macao Special Administrative Region (“DSF”), in which DSF may exchange this information with tax authorities of other jurisdiction or jurisdictions pursuant to relevant intergovernmental agreements. 根據所制定 AML/CFT 法律及法規之要求，澳門金融管理局(“AMCM”)及其他監管當局可按需要要求本行交換從盡職審查中所取得的資料。另外，滙業銀行亦在符合 FATCA 及 CRS 的法律規定情況下，根據法律上的責任把此自我證明書內的資料及與您的財務帳戶資料轉交於美國稅局(“IRS”)及澳門特別行政區的稅務局(“財政局”)。財政局會將有關資料傳送其他作為自動交換伙伴地區的稅務機關，這可能是您作為稅務居民所屬的相關稅務管轄區的稅務機關。

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder’s tax status or other mandatory field information that makes this form incorrect or incomplete. In that case you must notify us within 3 business days and provide an updated self-certification form within 30 business days. 此自我證明書將一直有效，直至出現與帳戶持有人的稅務狀況或此自我證明書內必須填寫的其他欄目資料變動為止。若出現任何可導致自我證明書所提供的資料失實或不完整的情況變動，您必須於三個工作天內通知我們，並於三十天內提交最新的自我證明書。

This form is intended to request information consistent with local law requirements. 此自我證明書僅作要求提供一些符合本地法律要求的資料。

“WARNING: A person will commit an offence, if this person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular.”

“警告：任何人在作出自我證明時，在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。”

#### Selecting your Individual Classification

##### 選擇您的自然人類別

- Please fill in this form if you are an individual account holder, sole trader or sole proprietor holding an account with us and you are notifying us a change of circumstances. Please complete Part 1, 2, 3, and 5. 若您是個人帳戶持有人，或是作為個人企業主在本行持有帳戶，或作出變更資料的通知，請完第一、二、三及第五部分。
- Instead, if your Entity/Organization has certified in the *FATCA, CRS and AML/CFT Entity Self-Certification Form* as being; 但若您的實體/組織已在 *FATCA, CRS 及 AML/CFT 公司自我證明書* 證明其屬：
  1. a Passive NFFE/NFE, or 非實質營運的非金融海外實體或被動非財務實體
  2. an Investment Entity in a Non-Participating Jurisdiction 或位處於不參與司法管轄區內的投資公司and you are the Controlling Person detailed in the mandate (i.e. Directors or Beneficial Owners whose percentage of ownership is 25% or greater) please complete all parts and sections. 而你被視為該實體委任的控權人士(例如董事或擁有多於或等於 25% 的擁有權的實益擁有人)，請完成所有部分。
- For joint or multiple account holders, use a separate form for each individual person. 就聯名帳戶而言，請分開為每一自然

人進行填寫。

- Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, you will need an “*FATCA, CRS and AML/CFT Entity self-certification.*” 此表格僅作為供自然人填寫，若您作為代表公司實體帳戶持有人作出自我證明，請使用“公司自我證明書”。

### Part 1 - Identification of Individual/Controlling person Account Holder (Mandatory)

#### 第一部分 - 個人帳戶持有人身份識別資料(必須填寫)

Please provide your personal information in the required fields. 請根據相關欄位要求提供個人之正確資料

### Part 2 - FATCA and CRS Declaration (Mandatory)

#### 第二部分 - 美國海外帳戶稅收合規法及共同申報準則聲明 (必須填寫)

##### Section (A)

- If you are resident in the U.S. for tax purposes or a Specified U.S. Person, please tick “Yes” and proceed to Section (B). After completion of this form, you may also need to fill in an IRS W-9 form. 若您是美國稅務居民或者是美國特定人士，請選取“是”，然後繼續 B 部分，及後填寫美國稅局要求之 W-9 表格。
- If you are not, please tick “No” and proceed to Section (B). 若您不是上述所指人士，請選取“否”，然後繼續 B 部分。

##### Section (B)

- If you are Macau tax resident and not the tax resident in any country other than the U.S. and Macau, please tick “Yes” and proceed to Part 5. 若您是澳門稅務居民而且不屬於美國及澳門以外之其他國家稅務居民，請選取“是”然後跳至第五部分。
- If you are not, please tick “No” and proceed to Part 3. 若您不是屬於上述所指之人士，請選取“否”然後繼續第三部分。

### Part 3 - Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number\* ( “TIN” )

#### 第三部分 - 稅務居住國/管轄區及相關的稅務識別號碼

Please list all countries/jurisdictions in which you are tax resident, and provide the corresponding Tax Identification Number (TIN), or functional equivalent for each country/jurisdiction. 請列出您所有稅務局住國/管轄區及就每一國家/管轄區提供相應之稅務識別號碼/或具同等功能之號碼。

If a TIN is unavailable please provide the appropriate reason (A,B or C) and explain the reason if you provided for reason B. 若無法提供稅務識別號碼，請選擇適當之原因(A,B 或 C)。若你選擇原因 B，請詳述原因以作解釋。(若不在 A，B，C 原因內不可開立帳戶)

If you are the Controlling Person of a Passive NFE under CRS classification, then please also complete Part 4 “Type of Controlling Person”. 若您是共同申報準則所指的一間被動非財務實體的控權人士，請完成第四部分。

### Part 4 - Type of Controlling Person

#### 第四部分- 控權人士類型 (個人帳戶類型不需填寫)

If you are the Controlling Person of a Passive NFE under CRS classification, please tick the corresponding field to confirm your classification for CRS. 若您是共同申報準則所指的一或被動非財務實體的控權人士，請選取相應之欄位來確定您的類型。

### Part 5 - Declaration and Signature (mandatory)

#### 第五部分 - 聲明及簽署 (必須填寫)

You must duly sign the Self-Certification declaration and certify that the information is correct and accurate. 閣下必須正式簽署本自我證明聲明及證明所提供之資料正確無誤。

**If you are filling in this form on behalf of someone else. Please tell us in what capacity you are signing in Part 5.**

For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a power of attorney. A legal guardian should complete the form on behalf of an account holder who is a minor. 若您是以他人名義作為填寫此證明書，請註明您在第五部分簽署自行證明書的權限身份。例如是帳戶持有人指定的帳戶管理人或者是代理帳戶持有人的帳戶代理人。若您根據授權書授予簽署效力的獲授權簽署人，請提交相關之授權書認證本。

### Disclaimer

BDA is unable to offer tax advice. For tax-related questions please contact your professional tax adviser or refer to the official website of OECD and the U.S. Internal Revenue Service. 請你理解滙業銀行不能為您提供任何稅務建議。如與稅務有關的問題請與您的專業稅務顧問聯繫或瀏覽 OECD 或 the U.S. Internal Revenue Service 官方網站。