

To: **Huatai Financial Holdings (Hong Kong) Limited**
 4201 42/F & 5808-05 5808-12 58/F, The Center 99 Queen's Road, Central, Hong Kong
 Ref. No.: SFC licensed number AOK809

Common Reporting Standard (“CRS”) Self-Certification Form for Entity 《共同匯報標準》自我證明表格 – 適用於實體/公司/機構

<p>Important Notes:</p> <ul style="list-style-type: none"> ● This is a self-certification form provided by an account holder to Huatai Financial Holdings (Hong Kong) Limited (“HUATAI”) for the purpose of automatic exchange of financial account information. The data collected may be transmitted by the reporting financial institution to the Inland Revenue Department for transfer to the tax authority of another jurisdiction. ● An account holder should report all changes in his/her tax residency status to HUATAI. ● All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s). Information in fields/parts marked with an asterisk (*) are required to be reported by HUATAI to the Inland Revenue Department. <p>重要提示：</p> <ul style="list-style-type: none"> ● 這是由帳戶持有人向華泰金融控股(香港)有限公司(“華泰”)提供的自我證明表格，以作自動交換財務帳戶資料用途。華泰可把收集所得的資料交給稅務局，稅務局會將資料轉交到另一稅務管轄區的稅務當局。 ● 如帳戶持有人的稅務居民身分有所改變，應盡快將所有變更通知申報華泰。 ● 除不適用或特別註明外，必須填寫這份表格所有部分。如這份表格上的空位不夠應用，可另紙填寫。在欄/部標有星號(*)的項目為華泰須向稅務局申報的資料。
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Please complete in BLOCK LETTERS. 請用正楷填寫。

Part 1 Identification of Entity Account Holder 第1部 實體帳戶持有人的身分識別資料	
(1) Legal Name of Entity or Branch *實體或分支機構的法定名稱*	
(2) Jurisdiction of Incorporation or Organisation 實體成立為法團或設立所在的稅務管轄區	
(3) Hong Kong Business Registration Number 香港商業登記號碼	
(4) Current Business Address 現時營業地址	(5) Mailing Address 通訊地址 (Please complete if different to the current business address) (如通訊地址與現時營業地址不同，請填寫此欄。)
Line 1 (e.g. Suite, Floor, Building, Street, District) 第1行(例如：室、樓層、大廈、街道、地區)	Line 1 (e.g. Suite, Floor, Building, Street, District) 第1行(例如：室、樓層、大廈、街道、地區)
Line 2 (City)* 第2行(城市)*	Line 2 (City) 第2行(城市)
Line 3 (e.g. Province, State) 第3行(例如：省、州)	Line 3 (e.g. Province, State) 第3行(例如：省、州)
Country * 國家*	Country 國家
Post Code/ZIP Code 郵政編碼/郵遞區號碼	Post Code/ZIP Code 郵政編碼/郵遞區號碼

Part 2 Entity Type 第 2 部 實體類別	
Please tick one of the appropriate boxes and provide the relevant information. 請在其中一個適當的方格內加上“✓”號，並提供有關資料。	
<input type="checkbox"/>	Financial Institution 財務機構 <input type="checkbox"/> Custodial Institution, Depository Institution or Specified Insurance Company 託管機構、存款機構或指明保險公司 <input type="checkbox"/> Investment Entity, except an investment entity that is managed by another financial institution (e.g. with discretion to manage the entity's assets) and located in a non-participating jurisdiction 投資實體，但不包括由另一財務機構管理（例如：擁有酌情權管理投資實體的資產）並位於非參與稅務管轄區的投資實體
<input type="checkbox"/>	Active NFE 主動非財務實體 <input type="checkbox"/> NFE the stock of which is regularly traded on _____, which is an established securities market 該非財務實體的股票經常在 _____（一個具規模證券市場）進行買賣 <input type="checkbox"/> NFE is a related entity of _____, the stock of which is regularly traded on _____, which is an established securities market 該非財務實體為 _____ 的有關連實體，該有關連實體的股票經常在 _____（一個具規模證券市場）進行買賣 <input type="checkbox"/> NFE is a governmental entity, an international organization, a central bank, or an entity wholly owned by one or more of the foregoing entities 政府實體、國際組織、中央銀行或由前述的實體全權擁有的其他實體 <input type="checkbox"/> Active NFE other than the above (Please specify _____) 除上述以外的主動非財務實體（請說明 _____） (Remarks: Refer to Appendix- item 2 for definition of Active NFE (請參閱附件第 2 項))
<input type="checkbox"/>	Passive NFE 被動非財務實體 <input type="checkbox"/> Investment entity that is managed by another financial institution and located in a non-participating jurisdiction 位於非參與稅務管轄區並由另一財務機構管理的投資實體 <input type="checkbox"/> NFE that is not an active NFE 不屬主動非財務實體的非財務實體
Part 3 Controlling Persons (Please complete this part if the entity account holder is a Passive NFE) 第 3 部 控權人 (如實體帳戶持有人是被动非財務實體，請填寫此部)	
Indicate the name of all controlling person(s) of the account holder in the table below. <u>If no natural person exercises control over an entity</u> which is a legal person, the controlling person will be the individual holding the position of senior managing official. 就帳戶持有人，填寫所有控權人的姓名在列表內。就法人實體，如行使控制權的並非自然人，控權人會是該法人實體的高級管理人員。 Note: Complete (Self-Certification Form – Controlling Person) for each controlling person. 注意：每名控權人須分別填寫一份（自我證明表格 – 控權人）。	
(1)	(5)
(2)	(6)
(3)	(7)
(4)	(8)
Part 4 Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent (“TIN”) * 第 4 部 居留司法管轄區及稅務編號或具有等同功能的識別編號（以下簡稱「稅務編號」）*	
Please complete the following table indicating (a) the jurisdiction of residence (including Hong Kong) where the account holder is a resident for tax purposes and (b) the account holder's TIN for each jurisdiction indicated. Indicate ALL (not restricted to five) jurisdictions of residence. 請提供以下資料，列明 (a) 帳戶持有人的居留司法管轄區，亦即帳戶持有人的稅務管轄區（香港包括在內）及 (b) 該居留司法管轄區發給帳戶持有人的稅務編號。列出 所有 （不限於 5 個）居留司法管轄區。	
Note: If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number. If the account holder is not a tax resident in any jurisdiction (e.g. fiscally transparent), indicate the jurisdiction in which its place of effective management is situated. 注意：如帳戶持有人是香港稅務居民，稅務編號是其香港商業登記號碼。 如果帳戶持有人並非任何稅務管轄區的稅務居民（例如：它是財政透明實體），填寫實際管理機構所在的稅務管轄區。	

If a TIN is unavailable, please provide the appropriate reason A, B or C:

Reason A – The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.

Reason B – The account holder is unable to obtain a TIN. Explain why the account holder is unable to obtain a TIN if you have selected this reason.

Reason C – TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

如沒有提供稅務編號，請必須填寫合適的理由：

理由 **A** – 帳戶持有人的居留司法管轄區並沒有向其居民發出稅務編號。

理由 **B** – 帳戶持有人不能取得稅務編號。如選取這一理由，請解釋帳戶持有人不能取得稅務編號的原因。

理由 **C** – 帳戶持有人毋須提供稅務編號。居留司法管轄區的主管機關不需要帳戶持有人披露稅務編號。

Jurisdiction of Residence 居留司法管轄區	TIN 稅務編號	Enter Reason A, B or C if no TIN is available 如沒有提供稅務編號，請填寫 理由 A、B 或 C	Explain why the account holder is unable to obtain a TIN if you have selected Reason B 如選取理由 B，請解釋帳戶持有人不能取得 稅務編號的原因
(1)			
(2)			
(3)			
(4)			
(5)			

Remark 註：

Please provide additional information, where appropriate, in the following space. 如有補充資料，請詳列於下列位置。

Part 5 Declarations and Signature 第 5 部 聲明及簽署

- I acknowledge and agree that (a) the information contained in this form is collected and may be kept by HUATAI for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by HUATAI to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112).

本人知悉及同意，華泰可根據《稅務條例》(第 112 章)有關交換財務帳戶資料的法律條文，(a) 收集本表格所載資料並可備存作自動交換財務帳戶資料用途及 (b) 把該等資料和關於帳戶持有人及任何須申報帳戶的資料向香港特別行政區政府稅務局申報。從而把資料轉交到帳戶持有人的居留司法管轄區的稅務當局。

- I certify that I am authorized to sign for the account holder of all the account(s) to which this form relates.

本人證明，就與本表格所有相關的帳戶，本人獲帳戶持有人授權簽署本表格。

- I undertake to advise HUATAI of any change in circumstances which affects the tax residency status of the entity identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide HUATAI with a suitably updated self-certification form within 30 days of such change in circumstances.

本人承諾，如情況有所改變，以致影響本表格第 1 部所述的實體的稅務居民身分，或引致本表格所載的資料不正確，本人會通知華泰，並會在情況發生改變後 30 日內，向華泰提交一份已適當更新的自我證明表格。

- I declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete.

本人聲明就本人所知所信，本表格內所填報的所有資料和聲明均屬真實、正確和完備。

.....
Signature 簽署

Name 姓名

Capacity 身分

僅供內部使用 For Internal Use Only	
Handling staff:	S.V.
Received Date:	

(E.g. director or officer of a company, partner of a partnership, trustee of a trust etc 例如：公司的董事或高級人員、合夥的合夥人、信託的受託人等)

Date: (DD/MM/YY) 日期 (日/月/年)

WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any 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. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. \$10,000).

警告：根據《稅務條例》第 80(2E)條，如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。一經定罪，可處第 3 級（即\$10,000）罰款。

Appendix – Definition of Terms 附錄—用詞釋義

Note: The following selected definitions are provided to assist you with the completion of this form. For CRS and tax related questions, customers should seek advice from professional tax advisers or refer to the Hong Kong Inland Revenue Department Automatic Exchange of Financial Account Information website: http://www.ird.gov.hk/eng/tax/dta_aeoi.htm.
提示: 下列精選釋義僅提供以助閣下完成此表格。就共同匯報標準及稅務有關問題, 客戶應自行向專業稅務顧問尋求意見或參考香港稅務局自動交換財務帳戶資料網站: http://www.ird.gov.hk/chi/tax/dta_aeoi.htm。

1. **“Account Holder”** - The “Account Holder” is the person listed or identified as the holder of a financial account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a financial account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a financial account, the partnership is the Account Holder, rather than the partners in the partnership. 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, intermediary, or legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.
「帳戶持有人」指被維持該財務帳戶的財務機構列明為或識別為帳戶的持有人的人士, 不論該人士是否為過渡實體。所以, 如果一個信託或遺產被列明為某財務帳戶的持有人或擁有人, 則帳戶持有人是該信託或遺產, 而非受託人、信託的擁有人或受益人。同樣地, 如果一個合夥被列明為某財務帳戶的持有人或擁有人, 則帳戶持有人是該合夥, 而非合夥的合夥人。除財務機構外, 若有關人士以代理人、託管人、代名人、簽署人、投資顧問、中介人或合法監護人身份代其他人士持有財務帳戶, 他不會被視為帳戶持有人。在這種情況下, 帳戶持有人應為該其他人士。聯名帳戶內的每個持有人都被視為帳戶持有人。
2. **“Active NFE”** - An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:
「主動非財務實體」指符合任何以下準則的非財務實體, 總括而言, 有關準則指:
 - active NFEs by reason of income and assets; 符合相關收入及資產規定的主動非財務實體;
 - publicly traded NFEs; 其股票被公開進行買賣的非財務實體;
 - Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities; 政府實體、國際組織、中央銀行或其全權擁有的實體;
 - holding NFEs that are members of a nonfinancial group; 屬並非財務集團成員的控權非財務實體;
 - start-up NFEs; 新成立的非財務實體;
 - NFEs that are liquidating or emerging from bankruptcy; 正進行清盤或出現破產的非財務實體;
 - treasury centres that are members of a nonfinancial group; or 屬並非財務集團成員的財資中心; 或
 - non-profit NFEs. 非牟利的非財務實體。

An entity will be classified as Active NFE if it meets any of the following criteria:
如符合任何以下準則, 實體會被分類為主動非財務實體:

(a)	less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income; 在該年的對上一個公曆年或其他適當申報期, 該非財務實體的總收入中少於50% 屬被動收入; 及在該公曆年或其他適當申報期內, 該非財務實體持有的資產中, 少於50%屬產生被動收入的資產, 或屬為產生被動收入而持有的資產;
(b)	the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market; 該非財務實體的股票或該非財務實體的有關連實體股票, 在某具規模證券市場中, 被經常進行買賣;
(c)	the NFE is a governmental Entity, an international organisation, a central bank, or an Entity wholly owned by one or more of the foregoing; 該非財務實體屬政府實體、國際組織、中央銀行或由一個或多於一個前述的實體全權擁有的實體;
(d)	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; 該非財務實體的活動中, 相當大部分是以下活動: 持有一間或多於一間從事財務機構業務以外的交易或業務的附屬公司的全部或部分已發行股份, 或向該等附屬公司提供資金及服務。但不包括以下情況: 該實體以投資基金形式運作, 或顯示本身是投資基金, 例如私人股權基金、創業資本基金、槓桿式收購基金, 或以下述活動為目標的投資工具: 購買或資助任何公司, 然後為投資目的, 持有該等公司的權益作為資本資產;
(e)	the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE; 該非財務實體(「新成立的非財務實體」)尚未經營業務, 亦沒有在過往經營業務, 及正出於經營財務機構業務以外的業務的意圖, 而將資金投資於資產。但不包括組成已超過24個月的非財務實體;
(f)	the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution; 該非財務實體在過往5年內並非財務機構, 並且正對其資產進行清盤; 或出於繼續或重新展開經營財務機構業務以外的業務的意圖, 而進行重組;
(g)	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; or 該非財務實體主要從事與該實體的屬並非財務機構的有關連實體進行融資及對沖交易, 或為該等有連連實體進行融資及對沖交易; 但並沒有向並非其有關連實體的任何實體, 提供融資或對沖服務。而其有關連實體所屬的集團, 主要從事財務機構業務以外的業務; 或

- (iv) asset management; 資產管理;
- (b) an institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities – 根據《證券及期貨條例》(第571章)獲註冊進行一項或多於一項以下受規管活動的機構 –
- (i) dealing in securities; 證券交易;
- (ii) trading in futures contracts; 期貨合約買賣;
- (iii) asset management; 資產管理;
- (c) a collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571); 根據《證券及期貨條例》(第571章)獲認可的集體投資計劃;
- (d) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: 符合以下說明的實體: 主要為或代表其客戶從事一項或多於一項以下活動, 或主要為或代表其客戶運作一項或多於一項以下項目, 作為業務:
- (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; 買賣貨幣市場工具(如支票、匯票、存款證及衍生工具等)、外匯、兌換、息率及指數工具、可轉讓證券及商品期貨;
- (ii) individual and collective portfolio management; or 個人及集體投資組合管理;
- (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other entity or individual. Such activities or operations do not include rendering non-binding investment advice to a customer. 以其他方式, 代其他實體或個人投資、處理或管理財務資產或金錢。該等活動或運作並不包括向客戶提供非約束性投資諮詢。
- (e) the second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above. 另一類投資實體(由另一財務機構管理的投資實體)是指其總收入主要可歸因於財務資產的投資、再投資或買賣並由另一存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及(d)項所述的投資實體管理的實體。
10. **“Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction”** - The term “Investment Entity that is managed by another Financial Institution and located in a Non-Participating Jurisdiction” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution. 「位於非參與稅務管轄區並由另一財務機構管理的投資實體」一詞指其總收入主要可歸因於財務資產的投資、再投資或買賣的實體且該實體是 (i) 由一個財務機構管理; 及(ii) 非參與稅務管轄區財務機構。
11. **“Investment Entity managed by another Financial Institution”** - An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in paragraph (d) above in the definition of “Investment Entity”. An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above, if any of the managing Entities is such another Entity. 「由另一財務機構管理的投資實體」- 如果一個實體直接或通過另一服務提供者代表另一實體進行任何上述投資實體的定義(d)項所述的活動或運作, 則該另一實體會被視為由該管理實體所管理。一個實體只有在有權自行管理另一實體的部分或全部資產的情況下, 才會被視為可管理該另一實體。當一個實體由財務機構、非財務實體或個人的組合管理時, 如果某一管理實體為存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及(d)項所述的投資實體的實體, 則該實體會被視為由另一實體管理。
12. **“NFE”** - An “NFE” is any Entity that is not a Financial Institution. 「非財務實體」指並非財務機構的實體。
13. **“Participating Jurisdiction”** - A “Participating Jurisdiction” means a jurisdiction outside Hong Kong that is specified in Part 2 of Schedule 17E of the Inland Revenue Ordinance (Cap. 112). 「參與稅務管轄區」指稅務條例(第112章)附表17E第2部所指明的、在香港以外的稅務管轄區。
14. **“Participating Jurisdiction Financial Institution”** - The term “Participating Jurisdiction Financial Institution” means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction. 「參與稅務管轄區財務機構」一詞指: (i) 任何居於其參與稅務管轄區的財務機構, 但不包括有關財務機構位於該管轄區境外的分支機構; 及(ii) 某財務機構位於其參與稅務管轄區的任何分支機構, 而該財務機構並非居於該管轄區。
15. **“Passive NFE”** - A “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution. 「被動非財務實體」指任何: (i) 不屬主動非財務實體的非財務實體; 及(ii) 位於非參與稅務管轄區並由另一財務機構管理的投資實體。
16. **“Related Entity”** - 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. 「有關連實體」- 若某實體控制另一實體, 或兩個實體共同受同一人控制, 則該實體是另一實體的「有關連實體」。就此而言, 控制可透過直接或間接持有某實體超過50%的表決權或股份的價值。
17. **“Resident for tax purposes”** - Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction(including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>. 「稅務居民」- 一般而言, 如根據某個稅務管轄區的規定(包括稅收協定), 任何實體不僅就以有關稅務管轄區為來源的收入, 亦因其居籍、居所、管理工作地點、成立為法團地點, 或任何性質類似的其他準則, 在有關稅務管轄區需要繳稅或有繳稅責任, 便會成為該稅務管轄區的稅務居民。沒有稅務居民身份的實體, 例如: 合夥、有限法律責任合夥或類似的法律安排, 應被視為其實際管理地點所在稅務管轄區的

稅務居民。一個信託應被視為一個或多於一個受託人居住的稅務管轄區的居民。有關稅務居民身分的更多資訊，請聯絡閣下的稅務顧問或瀏覽經濟合作與發展組織的自動交換資料網站：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

18. **“Specified Insurance Company”** - 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.
「指明保險公司」一詞指任何屬保險公司的實體，或屬某保險公司的控權公司的實體，而該實體發出現金值保險合約或年金合約，或有責任就現金值保險合約或年金合約付款。
19. **“TIN” (including “functional equivalent”)** - The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. 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 Portal at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.
Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include –
- (a) (for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.
 - (b) (for Entities) a Business/company registration code/number.
- 「稅務編號」(包括具有等同功能的識辨編號)一詞指納稅人的識辨編號或具有等同功能的識辨編號(如無納稅人的識辨編號)。稅務編號是稅務管轄區向個人或實體分配獨有的字母與數字組合，用於識別個人或實體的身分，以便實施該稅務管轄區的稅務法律。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：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。
- 某些稅務管轄區不發出稅務編號。但是，這些稅務管轄區通常使用具有等同識辨功能的其他完整號碼(「具有等同功能的識辨號碼」)。此類號碼的例子包括：
- (a) 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。
 - (b) 就實體而言，商業/公司登記代碼/號碼。