

### 自我證明簡介及法源依據 Instruction

1. 本公司應依「金融機構執行共同申報及盡職審查作業辦法」(CRS)之規定，進行稅務用途金融帳戶資訊交換盡職審查，於審查後向稅捐稽徵機關申報應申報國居住者之稅務用途金融帳戶資訊。  
Under the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions, our Company is required to perform due diligence to exchange financial account information for tax purposes and report certain information of the reportable accounts to tax authorities of the Republic of China (Taiwan) (“ROC”).
2. 本公司應取得及留存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，並就取得與該帳戶相關之其他資訊，審查自我證明文件之合理性。  
Our Company is required to obtain and keep record of a self-certification form from the Account Holder to determine the country(ies)/jurisdiction(s) in which the Account Holder is a tax resident and perform reasonableness test on the form.
3. 本表相關用詞(如帳戶持有人、稅務識別碼等)，請詳該辦法相關規定。  
The definition of the capitalized terms used in this form, such as Account Holder, Taxpayer Identification Number (“TIN”), etc. can be found in the Regulations.
4. 若您為個人帳戶持有人、唯一交易商或獨資經營者，請填寫此表格；若您代表法人或團體帳戶持有人作出自我證明，請填寫「自我證明表格(法人或團體)」；若您為消極非金融機構實體之具控制權人，請填寫「自我證明表格(具控制權人)」。  
If you are an individual account holder, sole trader, or sole proprietor, please complete this form. If you are signing the form under the power of attorney of an entity account holder, please complete “CRS Self-Certification Form (Entity)”. If you are a controlling person of a Passive NFE account holder, please complete “CRS Self-Certification Form (Controlling Person)”.

※請注意本文件非稅務和法務建議，本公司亦無法提供稅務或法務之意見。如果您對本文件有任何稅務或法務上之問題，請諮詢稅務、法律和/或其他相關專業人士。

Please note that this form is not for tax and legal advice. Our Company is not allowed to give any tax or legal advice. If you have any questions regarding the tax and legal issues in this document, please consult with tax, legal, or other areas of professionals.

### 一、帳戶持有人基本資料 Identification of Account Holder

本項目各欄位必填 All fields of this item are require.

※僅具中華民國稅務居住者身分，請以「中文」填寫。

For account holders with “only” Taiwanese tax resident status, please fill in Chinese.

※僅具外國稅務居住者身分，請以「英文」填寫。

For account holders with “only” foreign tax resident status, please fill in English.

※同時具有中華民國及外國稅務居住者身分，請以「英文」填寫，並以「中文」加填現行居住地址\*。

For account holders with Taiwanese and foreign tax resident status, please fill in English and additionally fill in the current residence address in Chinese.

#### 1. 帳戶持有人姓名 Name of Account Holder

姓氏 Last Name or Surname(s) : \_\_\_\_\_ 中間名 Middle Name(s) : \_\_\_\_\_ (若無免填)(If any)

名字 First or Given Name : \_\_\_\_\_

若您為唯一交易商或獨資經營者，請提供 If you are a sole trader or sole proprietor, please provide :

商號註冊名稱 Legal name : \_\_\_\_\_ 及

統一編號 and Business Administration Number : \_\_\_\_\_ (若無免填)(If any)

#### 2. 出生日期 Date of Birth

(YYYY-MM-DD) : 西元\_\_\_\_ / \_\_\_\_ / \_\_\_\_

#### 3. 出生地點 Place of Birth

中華民國 ROC(Taiwan) 出生城市 Town or City of Birth : \_\_\_\_\_

其他國家或地區 Other : \_\_\_\_\_ 出生城市 Town or City of Birth : \_\_\_\_\_

#### 4. 現行居住地址(不得為郵政信箱或公司地址) Current Residence Address (No P.O. box or company address)

現行居住國家或地區 Country/Jurisdiction of current residence : \_\_\_\_\_

郵遞區號 Post Code/ZIP Code : \_\_\_\_\_

現行居住地址\*Current Residence Address : \_\_\_\_\_

5. 通訊地址(與現行居住地址不同時，填寫此欄位)Mailing Address(Complete if different to the Current Residence Address) \_\_\_\_\_

6. 帳戶持有人具有稅務居住者<sup>1</sup>身分的國家/地區及稅務識別碼資料資料或具相當功能之辨識碼  
Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent number

※若您具美國稅務居住者身分，除本文件外，尚須填寫 IRS W-9 表格。

If you are a U.S. tax resident, please complete IRS W-9 form in addition to this form.

|   | 具有稅務居住者身分的國家或地區<br>Country/Jurisdiction of tax residence | 稅務識別碼<br>TIN | 如未提供稅務識別碼，填寫理由 A、B 或 C<br>Enter reason A, B, or C if no TIN available            | 倘選取理由 B，請說明理由<br>Explain why the Account Holder is unable to obtain a TIN if you have selected reason B |
|---|--|--------------|--|---|
| 1 | <input type="checkbox"/> 中華民國 ROC(Taiwan)                |              | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C |   |
| 2 |  |              | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C |   |
| 3 |  |              | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C |   |
| 4 |  |              | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C |   |
| 5 |  |              | <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C |   |

※倘沒有提供稅務識別碼，須填寫合適的理由：

If a TIN is unavailable, fill in with the most appropriate reason among A, B and C below:

- A. 帳戶持有人為稅務居住者之國家/地區未核發稅務識別碼  
The country/jurisdiction where the Account Holder is a tax resident does not issue TINs to its residents.
- B. 帳戶持有人無法取得稅務識別碼(請說明帳戶持有人無法取得稅務識別碼原因)  
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.
- C. 帳戶持有人毋須提供稅務識別碼(限於該帳戶持有人為稅務居住者之國家/地區國內法未要求蒐集稅務識別碼) TIN is not required. Only select this reason if the domestic law of the country/jurisdiction of the Account Holder's tax residence does not require the collection of TINs.

7. 若您「不具」出生地點或現行居住地址之國家/地區稅務者居住身分，請勾(填)選本項，並說明理由(可複選)：  
If you are not a tax resident in the country/jurisdiction of your place of birth or current residence address, please fill in this item and explain the reason (Can tick both).

我不具出生地點之國家/地區稅務者居住身分，理由：\_\_\_\_\_

I am not the tax resident in the country/ jurisdiction of my place of birth because

我不具現行居住地址之國家/地區稅務者居住身分，理由：\_\_\_\_\_

I am not the tax resident in the country/ jurisdiction of my current residence address because

<sup>1</sup>如帳戶持有人為中華民國稅務居住者，填列稅務識別碼如下，如已於開戶文件或要保文件中徵提，無須於自我證明中再次徵提：If the Account Holder is a tax resident of the ROC, his or her Tax Identification Number (TIN) is as follows:

1. 具身分證字號者為身分證字號(10碼，由內政部戶政司編配)。National ID Card Number (a 10-digit code issued by the Department of Household Registration, Ministry of the Interior)
2. 具統一證號者為統一證號(10碼，由內政部移民署編配)。UI Number (a 10-digit code issued by the National Immigration Agency, Ministry of the Interior)
3. 個人無身分證字號或統一證號者，得依稅籍編號編碼原則自行編配：(1)大陸地區人民：9 + 西元出生年後2碼及出生月日4碼。(2)非屬(1)之其他個人：西元出生年月日8碼 + 護照顯示英文姓名前2字母2碼。For those who have neither National ID Card Number nor UI Number, they may produce Tax Code themselves by reference to the coding principle: (1) For individuals of Mainland China area: 9+yy+mm+dd (for example, born on October 25, 1985, the code would be 9851025); (2) For individuals other than the ones indicated in (1): yyyy+mm+dd + the first two letters of his or her English name in order printed on his or her passport. (for example, the Tax Code for David Caruso born on October 25, 1985, would be 19851025DA).

## 二、聲明及簽署 Declarations and Signature

1. 本人證明，與本文件所有相關的帳戶，本人是帳戶持有人，或未成年帳戶持有人之法定監護人，或業經帳戶持有人授權簽署本表之人。

I certify that I am the Account Holder(or I am the legal guardian of the Minor Account Holder/authorized to sign for the Account Holder) of all account(s) to which this form relates.

2. 本人知悉，本表所含資訊、相關帳戶持有人及任何應申報帳戶資訊，將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，提供帳戶持有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 any Reportable Account(s) may be submitted to the tax authorities of the ROC and provided to tax authorities of country(ies)/jurisdiction(s) in which the Account Holder is identified as a tax resident through the exchange of financial account information for tax purposes pursuant to intergovernmental agreements.

3. 本人聲明就本人所知所信，本文件內所填報的所有資料和聲明均屬真實、正確和完備；若與貴公司既存資料不相符，本人會主動通知貴公司，並承諾倘情況有所變更，以致影響本文件之資訊，或導致本文件所載的資料不正確，本人會於狀態變更之 30 日內通知貴公司並提交一份已適當更新的自我證明。本人若違反本條約定，遭受任何稅務裁罰，貴公司概不負責，且貴公司若因本人依本條有可歸責之事由受有任何損害(包括但不限於主管機關之處罰或遭交易對手求償)，本人同意無條件補償之。

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete. I undertake to advise your Company of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, and to provide your Company with a suitably updated self-certification form within 30 days of such change in circumstances. If I breach the agreement, your Company is not liable for any tax penalties. If your Company is held accountable for any damages, including but not limited to the damages resulting from the competent authority's punishment or the counterparty's claim, I agree to compensate your Company unconditionally.

此致 \_\_\_\_\_ 證券投資信託股份有限公司

簽署 Signature : \_\_\_\_\_ 簽署日期 Date (YYYY-MM-DD): 西元 \_\_\_\_ / \_\_\_\_ / \_\_\_\_

姓名 Print Name: \_\_\_\_\_ 身分 Capacity: \_\_\_\_\_

(若您不是帳戶持有人，請敘明您簽署本表之身分，如法定代理人。)

(If you are not the Account Holder, please indicate the capacity in which you are signing the form.)

※提醒您：如任何人在作出自我證明時，故意誤導或有虛假不正確之陳述者，將可能依國內外相關法令承擔相關責任。依據稅捐稽徵法第 46-1 條，有關機關、機構、團體、事業或個人違反第五條之一第三項規定，規避、妨礙或拒絕財政部或其授權之機關調查或備詢，或未應要求或未配合提供有關資訊者，由財政部或其授權之機關處新臺幣三千元以上三十萬元以下罰鍰，並通知限期配合辦理；屆期未配合辦理者，得按次處罰。未依第五條之一第三項第二款後段規定進行金融帳戶盡職審查或其他審查者，由財政部或其授權之機關處新臺幣二十萬元以上一千萬元以下罰鍰。

Reminder: Any person who deliberately misleads or has false and incorrect statements when he/she makes self-certification, will be liable under relevant domestic and international laws and regulations. According to Article 46-1 of Tax Collection Act, the Ministry of Finance or its authorized agencies may impose a fine from three thousand New Taiwan Dollars (NT\$3,000) to three hundred thousand New Taiwan Dollars (NT\$300,000) if an agency, institution, organization, enterprise, or individual violates paragraph 3 of Article 5-1, and avoids, hinders, or refuses investigation or inquiry by the Ministry of Finance or its authorized agencies, or fails to submit relevant information and documents required, and may notify them to comply within a given time limit; if compliance is not met within the given time limit, successive fines can be imposed in each case. One who does not execute due diligence or other reviewing processes on financial accounts prescribed in subparagraph 3(2) of Article 5-1, shall be imposed with a fine from two hundred thousand New Taiwan Dollars (NT\$200,000) to ten million New Taiwan Dollars (NT\$10,000,000) by the Ministry of Finance or its authorized agencies.