

CRS-CP 稅務居住者身分自我證明表格(具控制權人)

CRS Self-Certification Form (Controlling Person)

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(如稅務識別碼、具控制權人等)，請詳該辦法相關規定。
The definition of the capitalized terms used in this form, such as Taxpayer Identification Number ("TIN"), Controlling Person, etc. can be found in the Regulations.
 4. 若您為個人帳戶持有人或唯一交易商或獨資經營者，請填寫「自我證明表格(個人)」；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，請填寫此表格。
If you are an individual account holder, sole trader, or sole proprietor, please complete "CRS Self-Certification Form (Individual)". 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 this form.
- ※ 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、具控制權人基本資料 Identification of Controlling Person

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(中文)*。

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. 具控制權人姓名 Name of Controlling Person

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 : _____

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) 其他國家或地區 Other : _____

出生城市(中文/Chinese) Town or City of Birth : _____

出生城市(英文/English) 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(中文/Chinese)* Current Residence Address : _____

現行居住地址(英文/English) Current Residence Address : _____

5. 具控制權人具有稅務居住者身分的國家/地區及其稅務識別碼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 Country/Jurisdiction of tax residence	稅務識別碼 TIN	※如未提供稅務識別碼，填寫理由A、B、或C Enter reason A, B, or C if no TIN available	倘選取理由B，請說明理由 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 Controlling Person's tax residence does not require the collection of TINs.

6. 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/地區稅務居住者身分，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/地區稅務居住者身分，理由：_____

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

7. 請填寫您作為具控制權人之實體帳戶持有人的名稱及統一編號(如具「非」中華民國稅務居住者身分，請以「中文」及「英文」提供以下資料)

Please enter the name and the business administration number of the Entity Account Holder(s) of which you are a Controlling Person. (If you have tax residence other than ROC(Taiwan), please provide the following information both in Chinese and English.)

#	所控制實體註冊名稱 Legal Name of the Entity Account Holder	稅務識別碼 TIN	現行營業國家或地區 Country/Jurisdiction of current residence
A			
B			
C			

8. 具控制權人類別 Types of Controlling Person

請依據一、第7項所列之每一實體於適當的方格內勾選，列出具控制權人就每個實體所屬的控制權人類別。(每欄請擇一勾選)

Based on the information in No. 7, please provide the types of controlling person by ticking one of boxes in each column.

具控制權人類別 Type of Controlling Person	實體A Entity A	實體B Entity B	實體C Entity C
實體法人 Legal Person			
直接或間接持有實體之股份、資本或權益超過25%者 Individual who exercises control over an Entity owning directly or indirectly more than 25 percent of the Entity's shares, capital, or equities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
透過其他方式對該實體行使控制權者 Individual who exercises control over the Entity through other means.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
該實體之高階管理人員 Individual who holds the position of senior managing official.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
信託 Trust			
委託人 Settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
受託人 Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
信託監察人 Protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
受益人 Beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
任何其他對該信託行使最終有效控制權之自然人 Any other individual who exercises ultimate effective control over the trust	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
除信託以外之法律安排 Legal Arrangements other than Trust			
具相當或類似委託人地位之人 Individual in a position equivalent/similar to settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
具相當或類似受託人地位之人 Individual in a position equivalent/similar to trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
具相當或類似信託監察人地位之人 Individual in a position equivalent/similar to protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
具相當或類似受益人地位之人 Individual in a position equivalent/similar to beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
任何其他對該安排行使最終有效控制權地位之人 Any other Individual who exercises ultimate effective control over the arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

二、 聲明及簽署 Declaration and Signature

- 本人證明，與本文件實體帳戶持有人相關的所有帳戶，本人是具控制權人。
I certify that I am the Controlling Person (or I am authorized to sign for the Controlling Person) of all the account(s) held by the Entity Account Holder to which this form relates.
- 本人知悉，本表所含資訊、相關具控制權之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，提供給具控制權之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 Controlling Person 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 中華郵政股份有限公司
To Chungwa Post Co., Ltd.

簽署 Signature : _____ 簽署日期 Date (YYYY-MM-DD) : 西元 ____ / ____ / ____

姓名 Print Name : _____ 身分 Capacity : _____

(若您不是具控制權之人，請敘明您簽署本表之身分。如您是以代理人身分簽署此表，請檢附授權書。)
(If you are not the Controlling Person, please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attach a certified copy of the power of attorney.)

※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.

以下僅限中華郵政股份有限公司內部使用 The following is for internal use only.

備註：業務別及帳號 存簿定期劃撥壽險公債，帳號/保號：_____
其他情形，說明：_____

儲匯壽險專用章

主管：_____