

# CRS-E

## 稅務居住者身分自我證明表格(法人或團體) CRS Self-Certification Form (Entity)

### 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、積極非金融機構實體、消極非金融機構實體、應申報國、參與國及具控制權人等)，請詳該辦法相關規定。  
The definition of the capitalized terms used in this form, such as Account Holder, Taxpayer Identification Number (“TIN”), Active Non-Financial Entity, Passive NFE, Reportable Jurisdiction, Participating Jurisdiction, 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，請填寫此表格；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 “CRS Self-Certification Form (Individual)”. If you are signing the form under the power of attorney of an entity account holder, please complete this form. 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

1. 註冊名稱 Legal Name of Entity or Branch  
名稱 Name : \_\_\_\_\_
2. 組織、設立或成立所在地之國家/地區(請擇一勾選)  
Country/Jurisdiction of Organization, Incorporation or Establishment (Please select at least one)  
 中華民國，統一編號 ROC(Taiwan), Business Administration Number : \_\_\_\_\_  
 其他國家或地區 Other: \_\_\_\_\_
3. 現行營業地址 Current Residence Address  
現行營業國家或地區 Country/Jurisdiction of current residence : \_\_\_\_\_  
郵遞區號 Post Code/ZIP Code : \_\_\_\_\_  
現行營業地址 Current Residence Address : \_\_\_\_\_
4. 帳戶持有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 Account Holder's tax residence does not require the collection of TINs.

5. 如具「非」中華民國稅務居住者身分，或 貴實體屬消極非金融機構實體且「任一位」控制權人具有「非」中華民國稅務居住者身分，請以「英文」提供以下資料(如 1.~4.已以英文填寫，則此處免填)

**If you have any country/jurisdiction of tax residence other than ROC(Taiwan), please provide the following information in English. (If No. 1~4 is filled in English, please skip this part.)**

註冊名稱 Legal Name of Entity or Branch : \_\_\_\_\_

現行營業國家或地區Country/Jurisdiction of current residence : \_\_\_\_\_

現行營業地址 Current Residence Address : \_\_\_\_\_

6. 依共同申報及盡職審查作業辦法(CRS)之實體類別 **CRS Entity Type**  
請於下列I、II或III的選項中擇一勾選帳戶持有人的CRS實體類別並提供相關資料

Please provide the Account Holder's CRS Entity type by ticking one of the following boxes.

**I. 金融機構 Financial Institution**

- a. 存款機構、保管機構或特定保險公司  
Depository Institution, Custodial Institution, or Specified Insurance Company
- b. 投資實體，但不包括由另一金融機構管理且非位於「應申報國」或「參與國」的投資實體  
Investment Entity, except an Investment Entity that is managed by another Financial Institution and located outside a Reportable Jurisdiction or a Participating Jurisdiction.

如勾選上述所列類型時，請提供帳戶持有人因外國帳戶稅收遵從法(FATCA)取得之全球中介機構識別號碼(GIIN)：\_\_\_\_\_

If you have ticked above, please provide, if held, the Account Holder's Global Intermediary Identification Number (GIIN) obtained for FATCA purposes: \_\_\_\_\_

**II. 積極非金融機構實體 Active Non-Financial Entity ( "Active NFE" )**

- c. 政府實體、國際組織、中央銀行或由該等實體完全持有之實體  
NFE is a Governmental Entity, an international organization, a central bank, or an Entity wholly owned by one or more of the foregoing Entities.

- d. 所發行股票於經認可證券市場經常性交易者或其關係實體 (請擇一勾選並提供相關資訊)  
The stock of NFE is regularly traded on an established securities market or a related entity of such NFE.  
(If this box is ticked, please also provide the information based on your type by ticking one of the following boxes.)
- d1. 所發行之股票經常在\_\_\_\_\_ (經認可證券市場) 交易  
The stock of NFE is regularly traded on \_\_\_\_\_, which is an established securities market
- d2. 為\_\_\_\_\_之關係實體, 該關係實體所發行之股票經常在\_\_\_\_\_ (經認可證券市場)交易  
NFE is a Related Entity of \_\_\_\_\_, the stock of which is regularly traded on \_\_\_\_\_, which is an established securities market
- e. 除 c、d 以外之積極的非金融機構實體  
Active NFE other than c or d.

III. 消極非金融機構實體 **Passive Non-Financial Entity ( "Passive NFE" )**

**(請於 7. 提供具控制權人名單)(Please provide the list of controlling person in No. 7)**

- f. 由另一金融機構管理的投資實體, 且非位於「應申報國」或「參與國」  
Investment Entity that is managed by another Financial Institution and located outside a Reportable Jurisdiction or a Participating Jurisdiction
- g. 「積極非金融機構實體」以外之非金融機構實體  
NFE that is not an Active NFE

7. 具控制權人名單 **List of Controlling Person**

(1). 勾選共同申報及盡職審查準則(CRS)實體類別「消極非金融機構實體」者, 請提供帳戶持有人之「具控制權人」名單, 且每位具控制權人需分別填寫一份「自我證明表格」。

If you select "Passive NFE" as your CRS entity type, please provide a list of controlling person of the account holder. Each controlling person is required to complete a Self-certification form respectively.

(2). 倘名單超過表格可填數量, 請另檢附清單。

If use a separate sheet if the number of controlling person exceeds the number provided in this form.

#	姓名 Name	身分證字號、統一證號或護照號碼 ID or Passport Number	持股比例 Percentage of share
1			<input type="checkbox"/> ≤25% ; <input type="checkbox"/> > 25%
2			<input type="checkbox"/> ≤25% ; <input type="checkbox"/> > 25%
3			<input type="checkbox"/> ≤25% ; <input type="checkbox"/> > 25%
4			<input type="checkbox"/> ≤25% ; <input type="checkbox"/> > 25%
5			<input type="checkbox"/> ≤25% ; <input type="checkbox"/> > 25%
6			<input type="checkbox"/> ≤25% ; <input type="checkbox"/> > 25%
7			<input type="checkbox"/> ≤25% ; <input type="checkbox"/> > 25%
8			<input type="checkbox"/> ≤25% ; <input type="checkbox"/> > 25%
9			<input type="checkbox"/> ≤25% ; <input type="checkbox"/> > 25%
10			<input type="checkbox"/> ≤25% ; <input type="checkbox"/> > 25%

二、聲明及簽署 **Declarations and Signature**

1. 本法人/團體證明, 與本文件所有相關的帳戶, 本人獲帳戶持有人授權簽署本文件。

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

2. 本法人/團體知悉, 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. 本法人/團體聲明就本法人/團體所知所信，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，本法人/團體會主動通知貴公司，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，本法人/團體會於狀態變更之 30 日內通知貴公司並提交一份已適當更新的自我證明。本公司/團體若違反本條約定，遭受任何稅務裁罰，貴公司概不負責，且貴公司若因本法人/團體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)，本法人/團體同意無條件補償之。

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 Chunghwa Post Co., Ltd.

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

(請簽名及加蓋原留印鑑章)

Please sign in person and stamp the authorized seal

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

(例如：公司之董事、合夥之合夥人、信託之受託人等，若您是以代理人身分簽署此表，請檢附授權書。)  
(e.g., Director of a company, partner of a partnership, trustee of a trust etc. 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：\_\_\_\_\_