

**Notice To Customers Relating To the**  
**Foreign Account Tax Compliance Act of the United States**  
**關於《美國海外帳戶稅收遵循法案》的客戶通知**

1. Effective from July 1, 2014, SinoPac Securities (Asia) Limited (or hereafter “**The Company**”) has resolved to react to and comply with U.S. Foreign Account Tax Compliance Act (or hereafter “**FATCA**”).

本公司已與美國簽署關於《美國海外帳戶稅收遵循法案》之協議，將於 2014 年 7 月 1 日開始正式進行相關措施以符合相關規範。

2. The Company has agreed to report certain information to the IRS with respect to each U.S. account. The information that must be reported with respect to each U.S. account includes: (a) the name, address, and taxpayer identifying number (TIN) of each account holder who is a specified U.S. person (or, in the case of an account holder that is a U.S. owned foreign entity, the name, address, and TIN of each specified U.S. person that is a substantial U.S. owner of such entity); (b) the account number; (c) the account balance or value; and (d) the payments from the account.

本公司同意配合提供美國國稅局關於美國公民、綠卡持有人或其他美國稅法定義之稅務居民之相關資訊，包括美國身分之帳戶持有人姓名、地址及納稅人識別碼（Taxpayer Identification Number，簡稱 TIN）；美國實質股東資訊；帳號；帳戶餘額或現值；及匯入於本公司開立帳戶之相關款項等。

3. The Company may collect the IRS Form W-9 (Request for Taxpayer Identification Number and Certification) from its clients, provided that such client is a U.S. person for tax purposes. A U.S. person for tax purposes includes without limitation to (A) a U.S. citizen or resident; (B) a corporation organized in the U.S. or under the federal or state law of the U.S. or (C) overseas branches or representative offices of U.S. corporation or entities.

若申請人為美國公民、綠卡持有人、美國稅務居民之個人；或為美國註冊之公司、美國企業在海外之分公司，本公司需取得美國扣繳憑證 W-9 表單，如申請人不同意簽署 W-9，除法令另有規定外，本公司將不予受理新開戶程序。

4. A U.S. resident alien has the meaning prescribed under relevant U.S. laws as (a) a Green Card holder, or (b) a person who is physically present in the U.S. (including any States, the district of Columbia, Guam, and Puerto Rico) either for 183 days during the current year or total of 183 days during a three-year period, inclusive of 31 days in the current year, 1/3 of the days you were present in the first year before the current year, and 1/6 of the days you were present in the second year before the current year (excluding a person who holds type A, F, G, J, M, or Q visa). A U.S. person includes an entity that is either a partnership, a corporation, or an association created or organized in the United States or under the laws of the United States.

承 3，美國稅法定義之稅務居民為美國公民及綠卡持有者或居美外籍人士在過去三年中實際居住美國（含本土、哥倫比亞特區、關島、美屬波多黎各）超過 183 天之個人（當年度實際在美國天數超過 183 天；或當年度不滿 183 天但超過 31 天，須加計前一年度在美國天數的 1/3 加前二年度在美國天數的 1/6），但若屬 A、F、G、J、M、Q 簽證持有者除外。如為公司者，則為美國註冊之公司或美國企業在海外之分公司。

5. The Company may collect certification of identity including but not limited to (a) the IRS Form W-8, (b) a substitute form for Form W-8, or (c) Self-certification, (d) and other supporting documents from

the clients who are not a U.S. person for tax purposes. The Company does not accept client who rejects to provide the above documentation, unless the law stated otherwise.

若申請人非為美國公民、綠卡持有人、美國稅務居民之個人；或非為美國註冊之公司、美國企業在海外之分公司，本公司則需取得外國人扣繳憑證 (1)W-8 表單或 (2)W-8 替代文件或 (3) 自我聲明書 及 (4) 其他身分證明文件。如申請人不同意簽署前開文件，除法令另有規定外，本公司亦將不予受理新開戶程序。

The Company, in compliance with FATCA, holds no responsibility or liability for any loss, direct or indirect, to the applicant who was, who is, or who becomes a U.S. taxpayer but fails to provide the forms required under FATCA or documents specified in this notice; or provides those with false statements.

本公司為求合理經營，必須符合 FATCA 法案進行相關作業，申請人了解申請人如有美國稅法上之義務本應自行處理。故申請人同意提交本公司之文件若有不實聲明而造成申請人之直接、間接或潛在之損失，申請人應自行承擔，本公司不負擔任何責任。

**Special Terms and Conditions for the**  
**Foreign Account Tax Compliance Act of the United States**  
**美國海外帳戶稅收遵循法案條款及條件**

- I The client has been fully informed and agreed to cooperate with the Company's necessary measures taken in compliance with any tax laws (including without limitation to, the U.S. Foreign Account Tax Compliance Act (or hereafter "FATCA") and the laws of Hong Kong), international treaties or governmental agreements. Such measures may include a nationality and taxpayer identity investigation over the client or the beneficial owners/substantial U.S. owners in the case with entity clients, disclosure of the tax information and account information to the authority (including Hong Kong government and the U.S. government), and tax withholding or service termination for a cause against the client provided that the nationality and taxpayer identity investigation indicates that the relationship between the client and the Company meets the conditions set forth in any tax laws, international treaties or governmental agreements (such conditions include without limitation to that, the client or its beneficiary owner fails to provide information necessary in the aforementioned investigation, fails to represent and warrant the truthfulness of the forms and documents attached herein, or does not approve the Company to perform the aforementioned informational disclosure to the Hong Kong government and the U.S. government).

立約人茲受告知並同意配合 本公司遵循國內外稅務法令 (包含但不限於美國海外帳戶稅收遵循法及香港相關法令)、條約或國際協議的必要措施, 包含調查立約人及立約人之受益人之國籍與稅籍稅務資料, 將稅籍資料及帳戶資訊揭露予國內外政府機關 (包含香港政府及美國聯邦政府), 並於調查結果顯示立約人與本公司間的關係符合國內外稅務法令、條約或國際協議的特定條件 (包含但不限於立約人及立約人之受益人未能協助提供前揭調查所需的資料、未能據實出具本約定書各項附表, 或立約人及立約人之受益人不同意本公司向香港政府及美國聯邦政府為前揭揭露等情形) 時, 為立約人辦理稅款扣繳之結算或終止本約定書。

- II The definition of terms in paragraph I are as below for reference, the entirety and completeness of the relevant paragraphs of which shall be referred to the actual body of FATCA:

本章第一條相關名詞參考美國海外帳戶稅收遵循法說明如下, 本說明僅供參考, 相關定義以美國海外帳戶稅收遵循法之有權解釋為準:

1. Foreign Account Tax Compliance Act is 26 USC §1471~ §1474, or Internal Revenue Code Chapter 4, includes notice (includes, but not limited to, 26 CFR parts 1 and 301), guidance, and other documents published by Internal Revenue Service.

美國海外帳戶稅收遵循法: 指美國 Foreign Account Tax Compliance Act 即 26 USC §1471~ §1474, 或稱美國內地稅法第四章 (Internal Revenue Code Chapter 4), 並包含美國聯邦政府內地稅收局 (Internal Revenue Service) 發布的相關行政命令 (包含但不限於 26 CFR Parts 1 及 301)、指引及申辦表單等。

2. International agreement: includes, but not limited to, intergovernmental agreements that facilitate the effective and efficient implementation of FATCA sign between U.S. and R.O.C. governments.

條約或國際協議: 包含但不限於香港政府與美國政府或雙方政府之代表人或代表機構間簽訂關於美國海外帳戶稅收遵循法執行的跨政府協議 (Intergovernmental Agreement)。

3. Beneficial owner of a Contract: Beneficial owner includes, but not limited to, holder of the

account to which Contracting party has standing instruction to wire money to. Should the contract party be a legal entity, the beneficial owner is the person who holds directly or indirectly ownership of stock; holder of partnership interests; owner of investment benefits; beneficiary of a trust; or the substantial beneficiary of interests of an account as otherwise defined by FATCA.

立約人之受益人：包含但不限於立約人指定自動或定期轉帳轉入帳戶持有人；立約人如為非自然人之法律實體時，對立約人直接或間接擁有股權性利益、合夥利益、投資利益、信託利益之人，以及其他依美國海外帳戶稅收遵循法可認定雖非直接持有帳戶，但實質享有帳戶利益之人。

4. Nationality and chapter 4 status: includes, but not limited to, nationality, and/or residence status; Taxpayer Identification Number, Global Intermediary Identification Number; IRS Form W-8, Form W-9, substitute forms, and other documents that may be relevant in determining a person's chapter 4 status.

國籍與稅籍稅務資料：包含但不限於國籍、雙重國籍或永久居留權身分；納稅義務人稅籍編號 (Taxpayer Identification Number)、全球中介機構識別碼 (Global Intermediary Identification Number)；美國稅務 Form W-8、Form W-9 或其他替代性文件，以及其他依美國海外帳戶稅收遵循法指定金融機構必須調查或取得的帳戶相關資料。

5. Other related terms:

其他相關名詞：

- i. Internal Revenue Code Chapter 4 Status of United States: includes U.S. Person, Specified U.S. Person, excepted NFFE, Passive NFFE, and other individuals and entities under FATCA regulation.

美國內地稅法第四章身分 (Internal Revenue Code Chapter 4 Status): 包含美國人 (U.S. Person)、特定美國人 (Specified U.S. Person)、除外之非金融機構外國 (即非美國) 法人 (excepted NFFE)、或非實質營運之非金融外國 (即非美國) 法人 (Passive NFFE) 等自然人或非自然人之法律實體之身分類別，及其他同於美國內地稅法第四章所規定之身分類別。

- ii. According to 26 U.S.C. §7701(a)30, The term “United States person” (or “U.S. person”) means—(1) a citizen or resident of the United States; (2) a domestic partnership; (3) a domestic corporation; (4) any estate (other than a foreign estate, which is an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States; and (5) any trust if—(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and (ii) one or more United States persons have the authority to control all substantial decisions of the trust.

According to 26 U.S.C. §1473(3), the term “specified United States person” (or “specified U.S. person”) means any U.S. person other than—(1) A corporation the stock of which is regularly traded on one or more established securities markets; (2) Any corporation that is a member of the same expanded affiliated group as a corporation described in (1); (3) Any organization exempt from taxation under 26 U.S.C. §501(a) or an individual retirement plan as defined in 26 U.S.C. § 7701(a)(37); (4) The United States or any wholly owned agency or instrumentality thereof; (5) Any State, the District of Columbia, any U.S. territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (6) Any bank as defined in 26 U.S.C. §581; (7) Any real estate investment trust as defined in 26 U.S.C. §856; (8) Any regulated investment company as defined in section 851 or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (9) Any common trust fund as defined in section 26 U.S.C. §584(a); (10)

Any trust that is exempt from tax under 26 U.S.C. §664(c) or is described in 26 U.S.C. § 4947(a)(1); (11) A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; (12) A broker; and (13) Any tax exempt trust under a 26 U.S.C. § 403(b) plan or 26 U.S.C. §457(g) plan.

美國人 (U.S. Person) 及特定美國人 (Specified U.S. Person)：美國人係指 26 U.S.C. § 7701(a)30 所規定之美國人，包含美國公民、具美國永久居留權之人、美國境內的合夥組織、公司或遺產財團、或美國法院對之有管轄權或美國人對之有控制權的信託財產。特定美國人係指 26 U.S.C. § 1473(3) 所規定任何不具下列性質之美國人：1. 任何股票於證券交易市場經常性交易之公司、2. 任何同屬於前述 1. 公司集團之公司、3. 任何屬 26 U.S.C. § 501(a) 所指之免稅組織或自然人退休計畫、4. 美國 (政府) 或政府所有之機構或投資工具、5. 任何美國聯邦州、哥倫比亞特區、美國 (政府) 財產、其分支、其所有之機構或投資工具、6. 任何銀行、7. 任何不動產投資信託、8. 任何受監督的投資公司、9. 任何共同信託基金、10. 任何適用 26 U.S.C. § 664(c) 之免稅規定或符合 26 U.S.C. § 4947(a)(1) 的信託、11. 依據美國相關法令註冊之證券、商品、衍生性金融商品 (包含名義資本合同、期貨、遠期合約及期權) 之交易或財產、服務之經紀商、12. 經紀商、及 13. 任何符合 U.S.C. § 403(b) 或 U.S.C. § 457(g) 之免稅信託。

- iii. According to 26 U.S.C. §1471(5)(d), the term FFI ( or “foreign financial entity”) means with respect to any entity that is not resident in a country that has in effect a Model 1 IGA or Model 2 IGA, any financial institution (as defined 26 U.S.C. §1471(5)(e) ) that is a foreign entity. With respect to any entity that is resident in a country that has in effect a Model 1 IGA or Model 2 IGA, an FFI is any entity that is treated as a Financial Institution pursuant to such Model 1 IGA or Model 2 IGA. A territory financial institution is not an FFI.

According to 26 U.S.C. §1471(5)(e), the term “financial institution” means any entity that—(1) Accepts deposits in the ordinary course of a banking or similar business (depository institution); (2) Holds, as a substantial portion of its business, financial assets for the benefit of one or more other persons(custodial institution); (3) Is an investment entity;(4) Is an insurance company or a holding company that is a member of an expanded affiliated group that includes an insurance company, and the insurance company or holding company issues, or is obligated to make payments with respect to, a cash value insurance or annuity contract (specified insurance company); or (5) Is an entity that is a holding company or treasury center that—(i) Is part of an expanded affiliated group that includes a depository institution, custodial institution, insurance company, or investment entity, or (ii) Is formed in connection with or availed of by a collective investment vehicle, mutual fund, exchange traded fund, private equity fund, hedge fund, venture capital fund, leveraged buyout fund, or any similar investment vehicle established with an investment strategy of investing, reinvesting, or trading in financial assets.

According to 26 U.S.C. §1471(1)(b), the term NFFE (or “non-financial foreign entity”) means a foreign entity that is not a financial institution (including a territory NFFE). The term also means a foreign entity treated as an NFFE pursuant to a Model 1 IGA or Model 2 IGA.

外國 (即非美國) 金融機構 (Foreign Financial Institution; FFI) 及非金融外國 (即非美國) 法人 (Non-financial Foreign Entity; NFFE)：外國 (即非美國) 金融機構係指 26 U.S.C. § 1471(d)(4) 定義之非美國的金融機構，金融機構則是指 26 U.S.C. § 1471(d)(5) 所定義辦理存款業務的銀行、以從事投資、轉投資、或有價證券、合夥利益、商品期貨或任何對有價證券、合夥利益、商品期貨的利益 (包含期貨、遠期合約或選擇權) 的交易為主業的機構等。非金融外國 (即非美國) 法人則是指 26 U.S.C. § 1472(d) 所定義任何不屬於金融機構的非美國機構。

- iv. According to 26 U.S.C. §1472(1)(c), an excepted NFFE means an NFFE that is-(1) Publicly traded corporation: A corporation the stock of which is regularly traded on one or more established securities markets for the calendar year; (2) Certain affiliated entities related to a publicly traded corporation: Any corporation that is a member of the same expanded affiliated group as a publicly traded corporation; (3) Certain territory entities: any territory entity that is directly or indirectly wholly owned by one or more bona fide residents of the U.S. territory (under 26 U.S.C. § 937(a) and 26 C.F.R. §1.937-1.) under the laws of which the entity is organized; (4) Active NFFEs: Any entity (an active NFFE) if less than 50 percent of its gross income for the preceding calendar year is passive income and less than 50 percent of the weighted average percentage of assets (tested quarterly) held by it are assets that produce or are held for the production of passive income (according to 26 U.S.C. §1472(1)(c), passive income includes dividends, interest, rents, royalties, and etc.); (5) Excepted nonfinancial entities: Holding companies, treasury centers, and captive finance companies that are members of a nonfinancial group; start-up companies; entities that are liquidating or emerging from bankruptcy; and non-profit organizations.

除外之非金融外國 (即非美國) 法人 (Excepted NFFE) : 指 26 CFR § 1.1472-1(c)(1) 所定義符合下列條件之一的非金融機構外國 (即非美國) 法人 : 1. 屬於股份有限公司且一定比例公司股票於正式的證券交易市場 (established securities market) 中經常交易者。2. 前述股份有限公司的關係企業。3. 美國海外領土居民所完全持有控制的非金融外國 (即非美國) 法人。4. 實質營運之非金融外國 (即非美國) 法人 (Active NFFE)。5. 豁免型非金融機構, 包含 26 CFR § 1.1471-5(e)(5) 所指的非金融集團的控股公司、財政管理中心、自保型財務公司、新設公司、清算或破產更生公司或非營利組織等。其中實質營運之非金融外國 (即非美國) 法人 (Active NFFE) 係指 26 CFR § 1.1472-1(c)(1)(iv) 所定義符合下列條件的非金融外國 (即非美國) 法人 : 1. 前一年度被動收入 (passive income) 未滿毛收入的百分之五十, 且 2. 該機構直接或間接產生被動收入之資產加權平均價值所占百分比未滿百分之五十 ; 其中被動收入 (passive income) 係指未經相關法令排除適用之股利、利息、相當於利息的收入、租金或權利金收入、年金、處分產出被動收入資產的盈餘、特定商品期貨交易的盈餘、Section 988 Transaction 的盈餘、26 CFR 1.446-3(c)(1) 所定義 Notional Principal Contract 的淨收入、來自現金價值保險契約的收入、保險公司關於保險及年金契約準備金所賺取的收入等。

- v. According to 26 U.S.C. §1471(1)(b), a passive NFFE means an NFFE other than an excepted NFFE.

非實質營運之非金融外國 (即非美國) 法人 (Passive NFFE) : 不屬於除外之非金融外國 (即非美國) 法人 (Excepted NFFE) 之非金融外國 (即非美國) 法人 (NFFE)。

- vi. According to 26 U.S.C. §1473(1)(b), the term substantial United States owner (or substantial U.S. owner) means: (1) With respect to any foreign corporation, any specified U.S. person that owns, directly or indirectly, more than 10 percent of the stock of such corporation (by vote or value); (2) With respect to any foreign partnership, any specified U.S. person that owns, directly or indirectly, more than 10 percent of the profits interests or capital interests in such partnership; and (3) In the case of a trust-(A) Any specified U.S. person treated as an owner of any portion of the grantor trust under IRC § 671-679, and (B) Any specified U.S. person that holds, directly or indirectly, more than 10 percent of the beneficial interests of the trust. Family members are defined as related parties include brothers and sisters, spouse, ancestors, and lineal descendants. In-laws and step relationships are not related parties, and losses on sale or exchanges with these parties may be deducted unless the in-law or step relationship is merely acting as a nominee for

a related party. Half-brothers and half-sisters are related parties. The percentage of stock owned by the foresaid related parties does not need to be disclosed, but the percentage should be aggregated with the percentage of stock owned by the specified U.S. person for the purpose of determining the total percentage of stock owned by that specified U.S. person.

實質美國股東 (Substantial United States owner): 指 26 U.S.C. § 1473(2) 所定義對任何公司直接或間接持有超過百分之十股權 (依投票權比例或面值比例定之) 之「特定美國人」(specified U.S. person)、對任何合夥直接或間接持有超過百分之十的分紅或資本利得權利之特定美國人、對任何信託委託授予財產之特定美國人、對任何信託直接或間接持有超過百分之十受益權之特定美國人。10% 之計算除姻親關係 (in-laws) 或繼子女與繼父母或類似關係 (step relationship) 之親屬外，應包含配偶、直系親屬與旁系親屬對該法人客戶之持股。該美國人股東毋須揭露親屬之持股比例，而是將加總的持股比例全數計入該美國人股東之持股。

**Notice To Customers Relating To the Use of Personal Data Relating To**  
**Foreign Account Tax Compliance Act of the United States**  
**關於《美國海外帳戶稅收遵循法案使用個人資料》的客戶通知**

The Company may collect, process, use and transfer the personal data provided by Client for the purpose of compliance of the U.S. Foreign Account Tax Compliance Act and such personal data may be transferred to or used by the U.S. government or the U.S. tax authority.

本公司蒐集、處理、使用及傳輸貴客戶提供的個人資料之目的，乃為共同遵循美國海外帳戶稅收遵循法，此等個人資料可能會被傳輸至美國政府或美國稅務機關或被其使用。

For details of the terms and conditions relating to personal data collected in the above connection, please refer to the parts relating to personal data in the Terms and Conditions of Client's account.

有關上述閣下個人資料的條款及條件詳情，請參閱客戶帳戶的條款及條件中關於個人資料部分。