



FATCA 及 CRS 聲明書【個人】

112.08

Self-Certification Form for FATCA and CRS 【Individual】

壹、說明: Note

- 一、遠東國際商業銀行股份有限公司(以下簡稱「本行」)依美國「外國帳戶稅收遵從法」(以下簡稱FATCA)·於西元2014年7月1日起開始正式進行相關措施以符合FATCA相關規範。

In accordance with the Foreign Account Tax Compliance Act ("FATCA"), Far Eastern International Bank Co. Ltd. ("FEIB") has taken relevant actions to comply with FATCA since July 1, 2014.

- 二、本行另依我國「金融機構執行共同申報及盡職審查作業辦法」(以下簡稱CRS)·應蒐集及申報有關帳戶持有人稅務居住者身分之特定資訊·並於西元2019年1月1日起開始正式進行相關措施以符合CRS(CRS相關資訊·請詳財政部網站專區(首頁>服務園地>國際財政服務資訊>稅務用途資訊交換)。

From January 1, 2019, FEIB is required to collect and report relevant information about the Account Holder's tax residency to comply with the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions ("CRS") announced by the Ministry of Finance ("MOF") (for more information about CRS, please visit <https://www.mof.gov.tw/multiplehtml/1529>).

- 三、為遵循FATCA及CRS·本行需請臺端填寫FATCA及CRS聲明書(以下簡稱本表)。若本表帳戶持有人為美國稅務居住者·本行將依美國國稅局之要求·將臺端相關資訊申報予美國國稅局。若臺端屬CRS應申報國家稅務居住者·本行將依我國稅捐稽徵機關之要求·將臺端相關資訊申報予我國稅捐稽徵機關·我國稅捐稽徵機關會將資料轉交至臺端所屬稅務居住者國家/地區之稅捐稽徵機關。依CRS相關規定·本行得依臺端提供之現行居住地址及其他身分指標資訊推定臺端之他國稅務居住者身分。

To comply with FATCA and CRS, please fill in this Self-Certification Form for FATCA and CRS ("this Form"). If you are a U.S. tax resident, FEIB will pass on the information regarding your account to the U.S. Internal Revenue Service ("IRS"), as requested by the IRS. If you are a tax resident of a reportable jurisdiction, FEIB is legally obliged to pass on the information with respect to your account to the tax authorities of the Republic of China (Taiwan) ("ROC") and they may exchange this information with the tax authorities of the reportable jurisdiction. According to CRS, FEIB may presume your tax residency in other countries/jurisdictions based on the current residence address and other foreign indicia provided by you.

- 四、如對判定稅務居住者身分有任何疑問·請瀏覽OECD網站 <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/> 或諮詢臺端之稅務顧問。

If you have any questions about the determination of your tax residency, please refer to the OECD website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/> or consult with your tax consultant for advice.

- 五、如帳戶持有人為獨資資本主·請填寫本表。

If the Account Holder is a sole trader or a sole proprietor, please fill in this Form.

貳、基本資訊及聲明事項: Basic Information and Declaration

(若屬聯名帳戶或多人聯名帳戶·各帳戶持有人應分別填寫聲明書。)

(For joint account, please complete a separate form for each Account Holder)

基 本 資 訊 Basic Information						
(*必填欄位) (**具有美國或其他國家或地區稅務居住者身分必填)						
(*Mandatory field) (** If you are a tax resident of the U.S. or other country(ies)/jurisdiction(s), please fill in the fields with two asterisks (**).)						
1	*中文姓名		**英文姓名	First name	Middle name(s)	Last name
	*Name in Chinese		**Name in English	ARC Full Name		

2	*現行居住地址 *Current Residence Address ☐ 與戶籍地址相同 Same as Permanent Address 若無戶籍地址，請另填身分證明文據上之地址 If you have no Permanent Address, please fill in address on documentary evidence.	街道門牌(室、樓層、大樓、號碼、街道、區等)		*國家或地區
		**(Suite, Floor, Building, Number, Street, District, if any) No. 35, Yuandong Rd., Zhongli Dist.,		**(Country/Jurisdiction) Taiwan
		城市(鎮、市、縣等)	州、省	郵遞區號(Post code) 320
		** (Town/City/County) Taoyuan City	** (State/Province) Taiwan	
	通訊地址 Mailing Address ☒ 與現居地址相同 Same as Current Residence Address	街道門牌(室、樓層、大樓、號碼、街道、區等)		國家或地區
		(Suite, Floor, Building, Number, Street, District, if any)		(Country/Jurisdiction)
		城市(鎮、市、縣等)	州、省	郵遞區號(Post code)
		(Town/City/County)	(State/Province)	
3	*出生日期 *Date of Birth	西元 年(Year) 月(Month) 日(Date) 請填寫		
4	英文出生地 Place of Birth	國家或地區 Country/Jurisdiction: 請填寫 城市 Town or City: 請填寫		

※ 現行居住地址：係指證明文據上之地址。證明文據係指下列任一文件：1. 政府機關核發之居住者證明；2. 政府機關核發載有個人姓名且作為辨識身分使用之有效身分證明。

※Current Residence Address: The Current Residence Address is indicated on the Documentary Evidence. "Documentary Evidence" means any of the following documentation:

1. A certificate of residence issued by a government body.
2. A valid identification issued by a government body that includes the individual's name and is used for identification purposes.

稅務居住者身分聲明事項 Tax Residency Declaration of Individual	
立約定書人(以下簡稱立約人)聲明以下內容為實：【請視個人之身分類別，勾選適用之選項一或二，擇一填寫】 I hereby declare that the following statements are true: 【Please select the applicable status】	
一、立約人業已提供過相關資料 I have provided the relevant information to FEIB ☐ 立約人業已提供 FATCA 及 CRS 身分證明文件(包含但不限於 FATCA 暨 CRS 聲明書、W-8BEN、W-9 或相關證明文件)予遠東國際商業銀行股份有限公司(以下簡稱「貴行」)以聲明立約人之稅務居住者身分，且截至今日立約人之稅務居住者身分並無變更。立約人了解並同意當貴行若無立約人之 FATCA 及 CRS 身分證明文件之徵提紀錄時，得再向立約人徵提 FATCA 及 CRS 身分證明文件。 I have provided the FATCA and CRS documentation (including, but not limited to Self-Certification Form for FATCA and CRS, W-8BEN, W-9 or other relevant documentations) to FEIB to declare my FATCA and CRS status. Also, until today, there is no change in my FATCA and CRS status. I do understand and agree that I will be required to provide the FATCA and CRS documentations to FEIB if FEIB has no relevant records of my FATCA and CRS documentations.	
二、立約人具有以下居住國家或地區之稅務居住者身分或指標【立約人如同時為 2 個以上國家或地區稅務居住者，請勾選所有適用之居住國家或地區，得複選】 I have tax residency or indicia in the following country/jurisdiction 【If you have tax residency in more than one country/jurisdiction, please tick all of the applicable boxes of the countries/jurisdictions of tax residence.】	

ARC Number

ROC. 【 If this box is ticked, please provide the Tax Identification Number("TIN")_____ 】

填列說明如下：The instructions are as follows:

1. 具身分證統一編號者為身分證統一編號(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)。

Uniform ID number (a 10-digit code issued by the National Immigration Agency, Ministry of the Interior)

3. 個人無身分證統一編號或統一證號者，以現行稅務識別碼(大陸地區人民為9+西元出生年後2碼及出生月日4碼；其餘情形為西元出生年月日8碼+護照顯示英文姓名前2字母2碼)方式編配。【**新開戶不適用此選項**】

The current Taxpayer Code Number for those who have neither National ID Card Number nor Uniform ID Number is assigned as follows: Mainland China citizens are coded as 9+yy+mm+dd; for other foreigners, yyyy+mm+dd + the first two letters of his or her last name as indicated on his or her passport. **【New account is not applicable】**

- B. ☐ 美國【若勾選此項，請填寫 Form W-9】

The U.S. **【If this box is ticked, please complete Form W-9】**

- C. **V** 其他國家或地區稅務居住者【若勾選此項，請完成以下表格並列出立約人除臺灣(ROC)或美國以外之所有(i)稅務居住國家或地區及(ii)稅務居住國家或地區之稅務識別碼。若立約人之居住國家或地區超過三個，請填寫於另外的表格】

A tax resident of a country/jurisdiction other than ROC and the U.S. **【If this box is ticked, please complete the following table indicating (i) all the country(ies)/jurisdiction(s) where you are a tax resident other than ROC and the U.S (ii) the TIN for each country/jurisdiction other than ROC and the U.S. If you have more than three countries/jurisdictions of tax resident, please use a separate sheet.】**

(i) 居住國家或地區 Country/jurisdiction of tax residence		(ii) 是否有居住國家或地區之稅務識別碼 TIN is assigned by country/jurisdiction of tax residence ?	
		是 (請提供稅務識別碼) Yes (Please provide a TIN)	否 (請填寫理由A、B或C。理由B須說明無法取得稅務識別碼的原因) No (Please indicate reason A, B or C. If B is selected, explain why a TIN cannot be obtained)
1			
2		請填寫	
3			

理由 A - 立約人之居住國家或地區未核發稅務識別碼予其居住者

Reason A- The country/jurisdiction where I am a tax resident does not issue TINs to its residents

理由 B - 立約人無法取得稅務識別碼或具類似功能的編號(若選取此理由，請說明無法取得稅務識別碼的原因)

Reason B- I am unable to obtain a TIN or equivalent number (Explain why the TIN is not obtained if this reason is selected)

理由 C - 無須蒐集稅務識別碼。 (註: 選取此理由限其國內法未要求蒐集稅務識別碼資訊)

Reason C- TIN is not required (Note: Only select this reason if the domestic law of the relevant country/jurisdiction of tax residence does not require the collection of the TIN)

註：應申報國稅務識別碼編碼邏輯說明 TIN Description

帳戶持有人身分 Country/jurisdiction of tax residence	稅務識別碼編碼邏輯 TIN Description
日本 Japan	12碼(XXXXXXXXXXXX)皆為數字所組成 (12-digit number)
澳大利亞 (澳洲) Australia	由8位或9位數字構成，如：XXX-XXX-XXX (8-digit number or 9-digit number)
英國 United Kingdom	1.UTR(稅籍號碼):10 碼數字，如:XXXXXXXXXX (10-digit number) 2.個人之NINO(國家保險號碼):9 個字元，如:LL999999A (9 characters) -2 個英文字母 2 letters -6 碼數字 6-digit number -1 個英文字母(A、B、C或D其中之一) 1 letter (always A, B, C or D)

D. ☐ 具有以下外國人指標，但不是美國或其他國家/地區稅務居住者。

I have following foreign Indicia, but not a U.S. or other country/jurisdiction's tax resident.

指標 Indicia	美國 (請填寫Form W-8BEN) U.S. (Please complete Form W-8BEN)	其他國家/地區 (請註明) Other Country/Jurisdiction (Please specify)
1. 具有外國公民身分或居留權 (例如綠卡)或稅務居住者身分 The citizenship, permanent residence (e.g. Green Card) or the tax resident of a foreign country/jurisdiction	☐	☐ _____
2. 美國出生地【請提供喪失美國國籍證明或其他合理書面解釋】 The place of birth in the U.S.【Please provide a copy of the Certificate of Loss of Nationality of the United States or other reasonable written explanation of the renunciation of U.S. citizenship】	☐	
3. 現行居住地址或通訊地址為外國住址(含郵政信箱) Current residence or mailing address(including P.O. box) in a foreign country/jurisdiction	☐	☐ _____
4. 具外國電話號碼，且無我國電話號碼 Telephone numbers in a foreign country/jurisdiction and no telephone number in the ROC.	☐	☐ _____
5. 有約定轉帳指示，將資金轉至外國帳戶 Standing instructions to transfer funds to an account maintained in a foreign country/jurisdiction	☐	☐ _____
6. 被授權人或被授權簽名人具外國之地址 Power of attorney or signatory authority granted to a person with an address in a foreign country/jurisdiction.	☐	☐ _____
7. 僅具外國之轉信地址或代收郵件地址 Only an "in-care-of" address or "hold mail" instruction in a foreign country/jurisdiction.	☐	☐ _____

三、聲明及簽署 Declaration and Signature

立約人業已收到附錄二「遠東國際商業銀行股份有限公司-個人資料保護法告知書」，了解遠東國際商業銀行股份有限公司(以下簡稱 貴行)為遵循美國外國帳戶稅收遵從法(Foreign Account Tax Compliance Act)之必要，必須蒐集、處理及利用立約人之個人資料，包含立約人之姓名、國籍、護照號碼、出生年月日、通訊方式、美國納稅人識別碼(一般即為美國社會安全碼SSN)等。有關對立約人個人資料利用之期間、地區、對象及方式；立約人依個人資料保護法第三條規定得行使之權利及方式；立約人如不提供對立約人權益之影響；以及間接蒐集個人資料之來源等法定告知事項，立約人亦已受充分告知。立約人同意 貴行蒐集、處理及利用立約人的個人資料。

I have received Appendix 2 "Far Eastern International Bank Co. Ltd.- Notification Letter of the Collecting, Processing , and Using of Personal Information" , which informs that FEIB needs to collect, process and use my personal information, including name, nationality, passport number, date of birth, contact information and the U.S. tax identification number (generally is the same as the social security number). I have been sufficiently informed of the statutory notice items, including the time period, area, target and way of the use of personal information; my right under the [Article 3] of the [Personal Information Protection Act] of Taiwan and the steps to exercise it; the influence on my rights and interests while I choose not to provide my personal information; and the source of my personal information provided by a third party other than me. I hereby consent FEIB to collect, process, and use my personal information.

立約人了解並同意 貴行為證實上開聲明內容，得於必要時向立約人索取相關證明文件，以及得代理立約人向美國稅法的扣繳義務人出示本表或交付本表之複本，以協助立約人聲明是否為美國稅務居住者。立約人並已詳細閱讀【附錄一】美國外國帳戶稅收遵從法條款，了解並同意其規定與要求。

I acknowledge and agree that FEIB can request me to provide the relevant documentary evidence, if necessary. And then, FEIB can provide this certification or the copy of this certification on my behalf to withholding agents identified in the tax laws of the United States in order to assist me to declare whether I am a U.S. tax resident. In addition, I have read, acknowledge, and agree with the requirements identified in 【Appendix 1】Terms for the Foreign Account Tax Compliance Act ("FATCA") of the United States.

立約人知悉，本表所含資訊、相關帳戶持有人及任何應申報帳戶資訊，將可能申報予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，提供予帳戶持有人為稅務居住者之國家/地區的稅捐稽徵機關。

I am aware that the information contained in this Form and information regarding the Account Holder and any Reportable Account(s) may be provided to the tax authorities of the ROC and exchanged with tax authorities of another country(ies)/jurisdiction(s) in which the Account Holder may be a tax resident pursuant to intergovernmental agreements to exchange financial account information for tax purposes.

立約人證明，與本表相關之所有帳戶，立約人為帳戶持有人(或立約人業經帳戶持有人授權簽署本表)。

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

立約人聲明，就立約人所知所信，於本表所為之陳述均為正確且完整。

I declare that all statements made in this Form are, to the best of my knowledge and belief, correct and complete.

立約人承諾，如狀態變動致影響本表「基本資訊及聲明事項」所述之個人稅務居住者身分，或所載資料不正確或不完整，立約人將通知 貴行，並在狀態變動後30日內提供 貴行一份經適當更新之 FATCA 及 CRS 聲明書。立約人了解並同意 貴行有權合理認定上開聲明內容之真偽或變更情形而對立約人帳戶權利為必要的處置行為，包含但不限於辦理美國稅扣繳或終止帳戶服務。

I undertake to advise FEIB of any change in circumstances which affects the tax residency status of the individual identified in the "Basic Information and Declaration" of this Form or causes the information contained herein to become incorrect or

incomplete, and to provide FEIB with a suitably updated Self-Certification Form for FATCA and CRS within 30 days of such change in circumstances. I acknowledge and agree that FEIB has the right to consider the validity and the change of the contents of the certification above and take necessary action to my FEIB' s account, including but not limited to withholding the U.S. taxes applicable to the U.S. source income or closing my FEIB' s accounts.

此致 遠東國際商業銀行股份有限公司 To Far Eastern International Bank Co. Ltd.

立約人親簽 Signature:

日期(年/月/日) Date(Year/Month/Date) :

Signature

法定代理人/監護人/輔助人 Guardian :

	帳戶持有人身分 Tax residency of the account holder	應徵提之相關文件 Relevant required documentations	已取得 Have been obtained
	臺灣稅務居住者 ROC	FATCA 及 CRS 聲明書【個人】及身分證件影本 Self-Certification Form for FATCA and CRS 【 Individual 】 and copies of Identification of the account holder	☐
	美國稅務居住者 The U.S.	1. W-9 及 Form W-9 and	☐
		2. FATCA 及 CRS 聲明書【個人】及身分證件影本 Self-Certification Form for FATCA and CRS 【 Individual 】 and copies of Identification of the account holder	☐
檢 核 表	非美國稅務居住者且具任一美國身分指標 Not a U.S. tax resident but with any of the following U.S. indicia ☐ 1. 具有美國公民身分或居留權 (例如綠卡)或稅務居住者身分 The U.S. citizenship, permanent residence (e.g. Green Card) or the tax resident ☐ 2. 美國出生地 The place of birth in the U.S. ☐ 3. 現行居住地址或通訊地址為美國住址(含郵政信箱) The U.S. current residence or mailing address(including P.O. box) ☐ 4. 具美國電話號碼，且無我國電話號碼 The U.S. telephone numbers and no telephone number in the ROC ☐ 5. 有約定轉帳指示，將資金轉至美國帳戶 Standing instructions to transfer funds to an U.S. account ☐ 6. 被授權人或被授權簽名人具美國之地址 Power of attorney or signatory authority granted to a person with an U.S. address ☐ 7. 僅具美國之轉信地址或代收郵件地址 Only an U.S. "in-care-of" address or "hold mail" instruction	1. W-8BEN 及 Form W-8BEN and	☐
		2. FATCA 及 CRS 聲明書【個人】及身分證件影本 Self-Certification Form for FATCA and CRS 【 Individual 】 and copies of Identification of the account holder	☐
		3. 棄籍證明或其他合理書面解釋(指標 1.2. 須加徵提) A copy of the Certificate of Loss of Nationality of the United States or A reasonable written explanation of the renunciation of U.S. citizenship(Account Holder with Indicia 1 and 2 is required to provide the foregoing documents)	☐
	其他國家或地區稅務居住者(除臺灣或美國以外) Tax resident of a country/jurisdiction (other than ROC and the U.S.)	FATCA 及 CRS 聲明書【個人】及身分證件影本 Self-Certification Form for FATCA and CRS 【 Individual 】 and copies of Identification of the account holder	☐
	非其他國家或地區稅務居住者(除臺灣或美國以外)具下列任一外國身分指標 Not a tax resident of a country/ jurisdiction (other than ROC and the U.S.) with the following foreign indicia ☐ 現行居住地址或通訊地址為外國住址 (含 郵 政 信 箱) Current residence or mailing address(including P.O. box) in a foreign country/jurisdiction ☐ 具外國電話號碼，且無我國電話號碼 Telephone numbers in a foreign country/jurisdiction and no telephone number in the ROC ☐ 有約定轉帳指示，將資金轉至外國帳戶 Standing instructions to transfer funds to an account maintained in a foreign country/jurisdiction ☐ 被授權人或被授權簽名人具外國之地址 Power of attorney or signatory authority granted to a person with an address in a foreign country/ jurisdiction ☐ 僅具外國之轉信地址或代收郵件地址 Only an "in-care-of" address or "hold mail" instruction in a foreign country/jurisdiction	FATCA 及 CRS 聲明書【個人】及證明文據影本 (身分證件影本或居住者證明) Self-Certification Form for FATCA and CRS 【 Individual 】 and Documentary Evidence (copies of Identification or Certificate of residence)	☐
如帳戶持有人為獨資資本主，請填寫本表 If the Account Holder is a sole trader or a sole proprietor, please fill in this form.			

第一條 立約人茲受告知並同意配合貴行遵循國內外稅務法令(包含但不限於美國外國帳戶稅收遵從法及中華民國相關法令)、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務資料，將稅務資料及帳戶資訊揭露予國內外政府機關(包含中華民國政府及美國聯邦政府)，並於調查結果顯示立約人與貴行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貴行向中華民國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或終止本約定書。

Paragraph 1- The contractor has been fully informed and agreed to coordinate with the Far Eastern International Bank Co. Ltd.’ s(“FEIB” or “ the Bank”) requirements for the purpose of complying with any U.S and non-U.S. tax regulations (including but not limited to U.S. FATCA and relevant R.O.C. regulations), any treaty or any international agreement. The requirements includes the investigation of the nationality and the documentations of the contractor and the contractor’ s beneficial owners (“beneficial owner”); and the disclosure of the tax documentation and the account information of the contractor and the beneficial owner to the U.S. and non-U.S. government (including the R.O.C.’ s government and Federal Governments of the United States) (including, but not limited to any insufficient documents which is required by the contractor and the contractor’ s beneficial owner; any attachment of this certification; or disagreement of disclosing the required documents to the Republic of China (“R.O.C.”)’ s government and the United States (“U.S.”) government); and the withholding tax of the FEIB’ s account or the termination of the certification.

第二條 本附錄第一條相關名詞參考美國外國帳戶稅收遵從法說明如下，本說明僅供參考，相關定義以美國外國帳戶稅收遵從法之有權解釋為準：

Paragraph 2- Please see the definitions identified in paragraph 1 of the Appendix A which is related to U.S. FATCA below for your reference. However, if you find out any inconsistency in the relevant definitions between the following paragraphs and the original definitions of FACTA, you shall refer to the original regulation of the U.S. FACTA.

- 一、美國外國帳戶稅收遵從法: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。

(A) Foreign Account Tax Compliance Act means 26 U.S.C. §1471~ §1474 or Internal Revenue Code Chapter 4 of the United States, including any notice (but not limited to, 26 CFR Parts 1 and 301), any guideline and any other forms published by the United States Internal Revenue Service.

- 二、條約或國際協議：包含但不限於中華民國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外國帳戶稅收遵從法執行的政府間協議 (Intergovernmental Agreement)。

(B) Treaties or International Agreements: including, but not limited to any Intergovernmental Agreement for the purpose of complying FATCA between the representative or the agency of the R.O.C.’ s government and the U.S. government.

- 三、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，以及其他依美國外國帳戶稅收遵從法可認定雖非直接持有帳戶，但實質享有帳戶利益之人。

(C) A contractor’ s beneficial owner: Beneficial owner including, but not limited to,(1) the designated account holder who has been automatically standing instructions to pay amounts from other account to the account holder’ s account by the contractor; and (2) the beneficial owner is the person who holds any direct or indirect interest ownership of equity interests, any partnership interests, any investment benefits, any trust interests, and any other substantial beneficiary owner of the bank account pursuant to FATCA if the contractor is a legal entity.

- 四、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；納稅人識別碼 (Taxpayer Identification Number)、全球中介機構辨識碼 (Global Intermediary Identification Number)；美國稅務 Form W-8、Form W-9 或其他替代性文件，以及其他依美國外國帳戶稅收遵從法指定金融機構必須調查或取得的帳戶相關資料。

(D) Nationality and tax residency: including, but not limited to, the nationality, dual citizenships or the permanent residency, Taxpayer Identification Number, Global Intermediary Identification Number; Form W-8, Form W-9 or other substitute non-IRS forms, and other relevant account’ s information which should be investigated or obtained by designated financial institution pursuant to FATCA.

- 五、其他相關名詞：

(E) Other related terms and definitions:

- (一) 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。

(a) Internal Revenue Code Chapter 4 Status of the United States: Any individual or any entity, includes a U.S. person, a specified U.S. person, an excepted nonfinancial entities (“excepted NFFE”), a passive nonfinancial entities (“Passive NFFE”), and other FATCA status which is defined under the Chapter 4 of the Internal Revenue Code Chapter 4.

- (二) 美國人 (U.S. Person) 及特定美國人 (Specified U.S. Person)：美國人係指 26 USC §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 USC §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 USC §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 USC §664(c) 之免稅規定或符合 26 USC §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。

(b) United States Person ("U.S. Person") and Specified United States Person ("Specified U.S. Person"): Under 26 U.S.C. Section 7701(a)(30), the term U.S. person means- (1) a citizen of the United States; (2) a resident of the United States; (3) a U.S. partnership; (4) a U.S. corporation; (5) any U.S. estate; or (6) any trust if a court within the United States is able to exercise primary supervision over the administration of the trust, or any trust if one or more U.S. persons have the authority to control all substantial decisions of the trust. Under 26 U.S.C. Section 1473(3), the term specified U.S. person means any U.S. person other than—(1) Any corporation the stock of which is regularly traded on an established securities markets; (2) Any corporation which is a member of the same expanded affiliated group as a corporation identified 26 U.S.C. Section 1473(3)(A) in the stock of which is regularly traded on an established securities market; (3) Any organization exempt from taxation under section 501(a) or an individual retirement plan; (4) The United States or any wholly owned agency or instrumentality thereof; (5) Any State of the United States, the District of Columbia of the United States, any possession of the United States,, 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; (7) Any real estate investment trust; (8) Any regulated investment company; (9) Any common trust fund; (10) Any trust which is exempt from tax under section 664(c) or is described in section 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 of the United States; (12) A broker; and (13) Any tax exempt trust under a section 403(b) plan or section 457(g) plan.

(三) 美國稅務居住者 **A U.S. tax resident**

1. 為美國公民、具美國永久居留權 (包含但不限於綠卡持有人) 或屬於其他美國稅法定義之稅務居住者 ; 或
A U.S. citizen, a permanent resident alien (including, but not limited to a U.S. green card holder) or a U.S. tax resident under the definitions of the tax laws of the United States or

2. 今年停留於美國 (含本土、海外領土及領海) 天數累計 31 天以上 ; 且下述天數合計達 183 天以上 (=今年停留美國天數全數 + 去年停留美國天數之三分之一 + 前年停留美國天數之六分之一。 <以上計算不含1.持 FJMQ四類簽證(國際交換老師、學生、留學生) ; 或2.擔任外交人員 ; 或3.擔任非美國船隻/飛行器之工作人員 ; 或4.原已啟程離開美國但因醫療問題滯留 ; 或5.參加慈善比賽運動員所停留美國之天數。 >)

Present in the U.S. more than 31 days during the current calendar year, and satisfy the 183-day test (=Each day present in the current calendar year counts as one day; each day present in the preceding year counts as 1/3;; and each day present in the second preceding year counts as 1/6)<The following days will not count as days of presence in the United States- Any day that an individual as 1. a holder of the appropriate visa, which includes F, J, M, and Q visas (covered are teachers, students, and international students) 2. a diplomat of a non-U.S. government; 3. an employee in transit between two points outside the United States; and; 4. a person is prevented from leaving the United States because of a medical condition that arose while the individual was present in the United States; or, 5. a professional athlete who competes in charitable sports events.>

(四) 非美國稅務居住者 **Not a U.S. tax resident**

1. 非屬美國公民、不具美國永久居留權 (包含但不限於綠卡持有人) · 亦非屬其他美國稅法定義之稅務居住者 ; 或
Not a U.S. citizen, a permanent resident alien (including, but not limited to a U.S green card holder),or a U.S. tax resident under the definitions of the tax laws of the United States, or

2. 今年停留於美國 (含本土、海外領土及領海)天數累計未達 31 天 ;

Present in the U.S. 31 days or less during the current calendar year, or

3. 今年停留於美國 (含本土、海外領土及領海)天數累計達 31 天 · 但下述天數合計未達 183 天 (=今年停留美國天數全數 + 去年停留美國天數之三分之一 + 前年停留美國天數之六分之一。 <以上計算不含1.持 FJMQ 四類簽證(國際交換老師、學生、留學生) ; 或2.擔任外交人員 ; 或3.擔任非美國船隻/飛行器之工作人員 ; 或4.原已啟程離開美國但因醫療問題滯留 ; 或5.參加慈善比賽運動員所停留美國之天數。 >)

Present in the U.S. more than 31 days during the current calendar year, but not satisfy the 183-day test (=Each day present in the current calendar year counts as one day; each day present in the preceding year counts as 1/3;; and each day present in the second preceding year counts as 1/6)<The following days will not count as days of presence in the United States- Any day that an individual as 1. a holder of the appropriate visa, which includes F, J, M, and Q visas (covered are teachers, students, and international students) 2. a diplomat of a non-U.S. government; 3. an employee in transit between two points outside the United States; and; 4. a person is prevented from leaving the United States because of a medical condition that arose while the individual was present in the United States; or, 5. a professional athlete who competes in charitable sports events.>

(五) 美國人指標 **U.S. Indicia**

1. 具有美國公民身分或居留權 (例如綠卡)或稅務居住者身分 [請提供棄籍證明或其他合理書面解釋]

The U.S citizenship, permanent residence (e.g. Green Card) or the tax resident 【Please provide the Certificate of Loss of Nationality of the United States (CLN) or other reasonable written explanation, e.g. Green Card】

2. 美國出生地 [請提供棄籍證明或其他合理書面解釋]

The place of birth in the U.S. 【Please provide a copy of the Certificate of Loss of Nationality of the United States or a reasonable written explanation of the renunciation of U.S. citizenship to FEIB】

3. 現行居住地址或通訊地址為美國住址(含郵政信箱)

The U.S. current residence or mailing address (including P.O. box)

4. 具美國電話號碼 · 且無我國電話號碼

The U.S telephone numbers and no telephone number in the ROC

5. 有約定轉帳指示，將資金轉至美國帳戶

Standing instructions to transfer funds to an U.S. account

6. 被授權人或被授權簽名人具美國之地址

Power of attorney or signatory authority granted to a person with an U.S. address

7. 僅具美國之轉信地址或代收郵件地址

Only an U.S "in-care-of" address or "hold mail" instruction

履行個人資料保護法第八條第一項告知義務內容

- 一、親愛的客戶您好，由於個人資料之蒐集，涉及 臺端的隱私權益，遠東國際商業銀行股份有限公司(以下稱本行)向 臺端蒐集個人資料時，依據個人資料保護法(以下稱個資法)第八條第一項規定，應明確告知 臺端下列事項：(一)非公務機關名稱(二)蒐集之目的(三)個人資料之類別(四)個人資料利用之期間、地區、對象及方式(五)當事人依個資法第三條規定得行使之權利及方式(六)當事人得自由選擇提供個人資料時，不提供將對其權益之影響。此外，當 臺端具有歐盟國籍或居住地於歐盟，則依循歐盟一般資料保護規範 (General Data Protection Regulation, GDPR) 要求於特定目的內蒐集、處理及利用 臺端之個人資料。
- 二、有關本行蒐集 臺端個人資料之目的、個人資料類別及個人資料利用之期間、地區、對象及方式等內容，請 臺端詳閱如後附表。
- 三、依據個資法第三條規定，臺端就本行保有 臺端之個人資料得行使下列權利：
- (一)除有個資法第十條所規定之例外情形外，得向本行查詢、請求閱覽或請求製給複製本，惟本行依個資法第十四條規定得酌收必要成本費用。
 - (二)得向本行請求補充或更正，惟依個資法施行細則第十九條規定，臺端應適當釋明其原因及事實。
 - (三)本行如有違反個資法規定蒐集、處理或利用 臺端之個人資料，依個資法第十一條第四項規定，臺端得向本行請求停止蒐集。
 - (四)依個資法第十一條第二項規定，個人資料正確性有爭議者，得向本行請求停止處理或利用 臺端之個人資料。惟依該項但書規定，本行因執行業務所必須並註明其爭議或經 臺端書面同意者，不在此限。
 - (五)依個資法第十一條第三項規定，個人資料蒐集之特定目的消失或期限屆滿時，得向本行請求刪除、停止處理或利用 臺端之個人資料。惟依該項但書規定，本行因執行業務所必須或經 臺端書面同意者，不在此限。
- 四、臺端得自由選擇是否提供相關個人資料及類別，惟
- (一)臺端所拒絕提供之個人資料及類別，如果是辦理業務審核或作業所需之資料，本行可能無法進行必要之業務審核或作業而無法提供 臺端相關服務或無法提供較佳之服務。
 - (二)關於本行遵循美國海外帳戶稅收遵循法條款之特定目的需蒐集、處理及利用 臺端之個人資料，如 臺端不同意提供或提供資料不足，本行必須依美國海外帳戶稅收遵循法之規定將 臺端帳戶列為「不合作帳戶」(Recalcitrant Account)，而須依法對特定帳戶存入款項扣繳百分之三十之美國稅款；如經合理期間內與 臺端聯繫仍未獲 臺端同意或 臺端提供資料仍有不足，本行須依法關閉臺端之帳戶。
 - (三)關於本行遵循歐盟一般資料保護規範 (GDPR) 僅適用 臺端具有歐盟國籍或居住地於歐盟，依循 GDPR 規範於特定目的內蒐集、處理及利用 臺端之個人資料，臺端就個人資料得行使下列權利：
 - 1.行使我國個人資料保護法的當事人權利。
 - 2.資料限制處理權。
 - 3.資料可攜權。
 - 4.停止自動化決策及資料剖析。
- 五、本行最新之告知義務內容，以及臺端如欲行使上述個資法第三條規定及歐盟一般資料保護規範 (GDPR) 之前述權利，有關如何行使之方式，得於本行網站 (網址：<http://www.feib.com.tw>) 查詢。

FAR EASTERN INTERNATIONAL BANK

Notice Given Under Article 8, Paragraph 1 of the Personal Information Protection Act

1. Considering confidentiality of the collection of your personal information, in respect to the paragraph one of Article 8 of Personal Information Protection Act (the “Act”), Far Eastern International Bank (the “Bank”) shall clearly inform you following issues: (1) name of non-government agency; (2) purpose of collection; (3) classification of personal information; (4) period, areas, parties and way of the use of personal information; (5) the rights and methods you may exercise in terms of Article 3 of the Act; (6) you may decide to provide personal information or not and the impact of nondisclosure of personal information. In additional, if you are a citizen or resident of the European Union, the Bank shall collect, process and use your personal data within the specific purposes in accordance with the requirements of the General Data Protection Regulations (“GDPR”).
2. With regard to your information to be collected by the Bank, please refer to the Annex for detail purpose of collection, classification of personal information and period, areas, parties and way of the use of your personal information.
3. According to Article 3 of the Act, you may exercise following rights with regard to your personal information collected by the Bank:
 - (1) Except the situation stated in the Article 10 of the Act, you may inquire and request for a review or make duplications of your personal information but the Bank may charge necessary handling fee in terms of Article 14 of the Act.
 - (2) You may request to supplement or correct your personal information but in terms of Article 19 of the enforcement rule of the Act, you shall explain the reason and fact properly.
 - (3) In terms of the 4th paragraph of Article 11 of the Act, you may request the Bank to discontinue the collection in the cases where a violation of this Act occurred during collecting, processing or using your information.
 - (4) In terms of the 2nd paragraph of Article 11 of the Act, in the event of a dispute regarding the accuracy of personal information, you may request the Bank to discontinue processing or using your personal information. However, the preceding sentence may not be applicable when it is necessary for the performance of an official duty or fulfillment of a legal obligation and has been recorded, or when it is agreed by you in writing.
 - (5) In terms of the 3rd paragraph of Article 11 of the Act, you may request the Bank to delete, discontinue processing or using your personal information when the specific purpose no longer exists or time period expires. However, the preceding sentence may not be applicable when it is necessary for the performance of an official duty or fulfillment of a legal obligation and has been recorded, or when it is agreed by you in writing.
4. (1) You are in the position to decide whether providing personal related information and classification. However, the Bank may not be able to provide you relevant services or better services if the Bank may not process necessary checking in terms of the operation requirement due to the lack of your personal information and classification. Your understanding is appreciated.
 - (2) For the purpose of complying with the Foreign Account Tax Compliance Act (FATCA), the Bank is required to collect, process and use your personal information. In the event that you refuse or fail to provide the required information, your account shall then be listed as “Recalcitrant Account” and any deposit made to such account shall be subject to a 30% withholding tax pursuant to FATCA. If you still refuse or fail to provide the required information after the Bank has given you a reasonable notice, the Bank then shall close your account in accordance with FATCA.
 - (3) With regard to the Bank’s compliance with the requirements under GDPR in collecting, processing and using your personal information within the specific purposes, it applies to you only if you are a citizen or

Description on the special purpose			Classification of the personal information collected	Period of using the personal information	Area of using the personal information	Parties of using the personal information	Ways of using personal information
Business type	Business specific purpose and code	Business common purpose and code					
Foreign account tax compliance business (American tax residence identified and foreign accounts reported to the US or other entitled authorities in accordance with domestic and foreign laws and regulations)	059 Financial service industry' s collection and processing information in accordance with laws and needs for financial supervision (including the U.S. Foreign Account Tax Compliance Act) 060 Financial dispute resolution 063 Non-government agency collect or process personal information under legal obligations 069 Contract, contract-like or other legal relation matters 090 Consumer, Customer Management and Service 091 Consumer protection 095 Fiscal & tax administrative 098 Business and Technical Information 104 Account management and debt trading business 136 Information (Communication) and database Management 157 Investigation, statistics and research analysis	040 Marketing 059 Financial service industry' s collection and processing information in accordance with laws and needs for financial supervision 060 Financial dispute resolution 063 Non-government agency collect or process personal information under legal obligations 069 Contract, contract-like or other legal relation matters 090 Consumer, Customer Management and Service 091 Consumer protection 098 Business and Technical Information	Name, I.D. Card number, gender, date of birth, contact information and other information detailed in the relevant applications or contacts/agreements and the personal information is in terms of information the Bank collected from the business, accounts or services provided to the customer or from the third parties (e.g., Joint Credit Information Center)	1. Within time period of specific purpose 2. Retention period in accordance with the relevant laws/regulations (e.g., Business Entity Accounting Act etc.) or in line with business needs or individual contracts. (the longer period to be applied)	The location of the parties indicated in the column of "Parties of using the personal information"	1. The Bank (including the service provider engaged with the Bank for handling outsourcing business) 2. The institutions processing and using information in compliance with laws and regulations (e.g., the Bank' s parent company or financial holding company that the Bank belongs to) 3. Legally investigation authority, financial supervisory authority or tax authorities in accordance with laws and regulations (including the United States Department of the Treasury) 4. The parties agreed by you	By way of automatic or non-automatic measures that is compliance with personal information protection relevant regulations.
GDPR applicable parties business	022 Foreign exchange business 035 Deposit insurance 036 Deposit and remitting 037 Registration of securities and securities holders 044 Investment management 067 Credit card, cash card, debit card or electronic value-stored card business 068 Trust business 082 Operation of integrated management among the borrowing households with depositors saved business 088 Lending and trust business 094 Property management 106 Credit business 111 Bills business 112 Negotiation Instrument Exchange Business 126 Claims the whole discounting and trading business 154 Reference 166 Securities, futures, securities investment trusts and consultants related business 181 Other business operation in accordance with the business registration project or organization Prospectus	104 Account management and debt trading business 136 Information (Communication) and database Management 137 Information and Communication Security and Management 157 Investigation, statistics and research analysis 182 Other Consulting and Consultant Services	Name, I.D. Card number, gender, date of birth, contact information and other information detailed in the relevant applications or contacts/agreements and the personal information is in terms of information the Bank collected from the business, accounts or services provided to the customer or from the third parties (e.g., Joint Credit Information Center)			1. The Bank (including the service provider engaged with the Bank for handling outsourcing business) 2. The institution using the information in compliance with regulations 3. The institutions in relation to relevant business (e.g., correspondent banks, Joint Credit Information Center, National Credit Card Center of R.O.C., The Taiwan Clearing House, Financial Information Service Co., Ltd., credit guarantee institutions, credit card international organizations, credit card acquirers and engaged stores 4. Legally investigation authority or financial supervisory authority 5. Parties agreed by the customer (e.g., the Bank' s jointly marking or customer information sharing companies, the Bank' s business cooperative units) 6. Other business related institutions	