

FATCA¹ 自我认证表格 (公司帐户)

公司名称		帐户号码	
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如有需要，关于填写本表格的任何疑问，请咨询阁下之税务顾问。

注：以下中文版本表格只作参考，如中英版本存在任何歧义，以英文版本为准。

第一节：请选择适合选项

- (a) 该实体为“特定美国人士”²，请提供W-9表格或该实体的美国纳税人识别号(U.S.TIN): _____
- (b) 该实体为“美国人士”但非“特定美国人士”²
- (c) 以上皆不是 - 请完成以下第二节

第二节：FATCA 分类

*GIIN = FATCA全球中介人识别号码

2.1 如果您是已注册的金融机构³，请选择以下选项中相符合的一项：

- (a) 香港或政府间协议参与者所在司法管辖区内的金融机构⁴ (GIIN*: _____)
- (b) 视为合规的注册外国金融机构 (GIIN*: _____)
- (c) 外国金融机构参与者 (GIIN*: _____)

2.2 如果您是金融机构，但未能提供全球中介人识别号码 (GIIN)，请选择以下原因中的一项：

- (a) 该实体为非参与的外国金融机构
- (b) 该实体为美国金融机构
- (c) 该实体为申报模式一，尚未取得全球中介人识别号码
- (d) 该实体为受保荐的金融机构（尚未获得全球中介人识别号码），但由注册保荐机构保荐。请提供以下信息：
 保荐机构名称：_____ 保荐机构GIIN*: _____
- (e) 该实体为信托受托人，请提供以下信息：
 保荐机构名称：_____ 保荐机构GIIN*: _____
- (f) 该实体为经认证为合规的非注册金融机构，或无需申报外国金融机构（包括在政府间协议附件二下所指的视为合规的外国金融机构，此条不包括上述信托受托人或受保荐的金融机构）
- (g) 该实体为例外的外国金融机构

2.3 如果您不是外国金融机构，请确认以下FATCA信息：

- (a) 该实体为获豁免实益拥有人
- (b) 该实体为主动的非金融机构外国实体⁵（包括例外的非金融机构外国实体）
- (c) 该实体为被动的非金融机构外国实体⁶，并且
- 该实体没有控制人为美国公民或居民⁷（为税收目的），或
 - 该实体有控制人为美国公民或居民⁷（为税收目的），如有，请提供以下信息：

控制人姓名	地址 (请提供英文地址)	美国纳税人识别号
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本人声明并确认以上公司FATCA信息真实、正确、完整。本人同意如以上信息发生变化，将会依要求立刻告知并提供相应信息。

 授权人签名及公司印章

 授权人姓名及职位

 日期 (日/月/年)

致：東方證券(香港)有限公司
To: Orient Securities (Hong Kong) Limited

致：東方期貨(香港)有限公司
To: Orient Futures (Hong Kong) Limited

香港中環皇后大道中 100 號 28 樓 - 29 樓
28F - 29F, 100 Queen's Road Central, Central, Hong Kong
客服電話：(852) 3519 1288 傳真 Fax: (852) 2259 9218
電郵：cs@dfzq.com.hk

Explanatory Note in relation to the Self-certification form:

¹ **FATCA** means U.S. Foreign Account Tax Compliance Act

² The term "**U.S. Person**" is defined under IRC Section 7701(a)(30) defines a U.S. person as: *citizen or resident of the United States, a domestic partnership, a domestic corporation, any estate (other than a foreign estate), and any trust if — a court within the United States is able to exercise primary supervision over the administration of the trust, and one or more United States persons have the authority to control all substantial decisions of the trust.*

The term "**Specified U.S. Person**" means a U.S. Person (as defined above), **other than**:

- (i) A corporation the stock of which is regularly traded on one or more established securities markets;
- (ii) Any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code ("IRC"), as a corporation described in clause (i);
- (iii) The United States or any wholly owned agency or instrumentality thereof;
- (iv) Any State of the United States, 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;
- (v) Any organization exempt from taxation under IRC section 501(a) or an individual retirement plan as defined in IRC section 7701(a)(37);
- (vi) Any bank as defined in IRC section 581;
- (vii) Any real estate investment trust as defined in IRC section 856;
- (viii) Any regulated investment company as defined in IRC section 851 or any entity registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (ix) Any common trust fund as defined in IRC section 584(a);
- (x) Any trust that is exempt from tax under IRC section 664(c) or that is described in IRC section 4947(a)(1);
- (xi) 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;
- (xii) A broker as defined in IRC section 6045(c); or
- (xiii) Any tax-exempt trust under a plan that is described in IRC section 403(b) or IRC section 457(g).

³ A "**Financial Institution**" generally means any of the following: a Custodial Institution, a Depository Institution, an Investment Entity, certain Holding Company or a Specified Insurance Company.

⁴ See Article 1(1) of the **Intergovernmental Agreement (IGA)** between the Government of the United States of America and the Government of [FATCA Partner] for further details of the definition of "IGA Partner Jurisdiction Financial Institution."

⁵ An "**Active NFFE**" means any NFFE (non-financial foreign entity) that meets any of the following criteria:

- a) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;
- c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- d) The NFFE is a government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- e) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- h) The NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
- i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
- j) The NFFE meets all of the following requirements:
 - i. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - ii. It is exempt from income tax in its jurisdiction of residence;
 - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
 - v. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.

⁶ A "**Passive NFFE**" means any NFFE that is not (i) an Active NFFE, or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

⁷ "**Controlling person**" means a natural person who exercises direct or indirect control over an entity. This term shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations and local AML/KYC rules and procedures. This includes the natural person on whose behalf a transaction is being conducted and those persons who exercise ultimate effective control by means of control other than direct control. For trusts and other similar legal arrangements, it will include the settlor, the trustee(s), the protector (if any), the beneficiaries, and any other natural person exercising ultimate effective control over the trust.