

本表格要求加盖骑缝章

**机构税收居民身份声明文件**  
**Entity Tax Residency Self-certification Form**

- 新开户       账户信息更新       存量客户申报

**本框所有项目均需要填写 All fields in this box shall be filled in.**

**1. 基本信息 Basic Information**

- a. 客户名称 Name: \_\_\_\_\_
- b. 机构注册国家 Country of Incorporation or Organization: \_\_\_\_\_
- c. 请选择以下一类机构类型(请按照顺序选择) Please select your entity type from one of the following types
- 金融机构 (特殊金融机构\*除外,填表说明 1) Financial Institution (\*Exclude Specified Financial Entity, Note1)
  - 在证券市场上市交易的公司及其关联机构 (填表说明 2) Listed Company and its Related Entity (Note 2)
  - 消极非金融机构 (填表说明 3) Passive NFE (Note 3) ( 需提供控制人 (填表说明 6) 税收居民身份声明表, 另附表 Need to fill in the addendum Controlling Person (Note 6) Tax Residency Self-certification Form)
  - 其他非金融机构 Other NFE

**仅以上勾选消极非金融机构或其他非金融需要填写本框 Only tick Passive NFE or Other NFE above, should fill in this box.**

**2. 税收居民身份 Declaration of Tax Resident**

- a. 机构税收居民身份 Entity Tax Residents' Identification
- 1. 仅为中国税收居民 (填表说明 4) Chinese tax resident (Note 4)
  - 2. 仅为非居民 (填表说明 5) Non-China tax resident (Note 5)
  - 3. 既是中国税收居民又是其他国家 (地区) 税收居民 (填表说明 5) Tax residents of both China and other countries (Note 5)
- b. 消极非金融机构或以上选项中勾选了第 2、3 项, 请填写下列机构税收和地址信息。Passive NFE or above option 2 or 3 is ticked, please provide below information of Tax Residence and Address.

本表格要求加盖骑缝章

机构名称 (英文) Entity Name (English) _____			
税收居民国 (地区) Country of tax residence	纳税人识别号 TIN	如果不能提供纳税人识别号,请选择原因 A, B 或 C If no TIN available, state reason A, B or C	如果不能提供纳税人识别号原因选择 B,请解释具体原因 Please explain in the following boxes why you are unable to obtain a TIN if you select Reason B.
1.			
2.			
3.			
<p>原因 A: 在账户持有人负有纳税义务的国家/地区不发放纳税人识别号。 Reason A: The country/ jurisdiction where the Account Holder is liable to pay tax dose not issue TINs to its residents.</p> <p>原因 B: 账户持有人未能取得纳税人识别号。(如选此项,请在上表中解释具体原因) Reason B: The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the above table if you have selected this reason)</p> <p>原因 C: 账户持有人无须提供纳税人识别号。税收居民国/地区的主管机关不需要账户持有人披露纳税人识别号。 Reason C: No TIN is required. (Note: only select this reason if the authorities of the country/ jurisdiction of tax residence entered above do not require the TIN to be disclosed)</p>			
<p>机构地址 1 (英文) Entity Address (English): 该地址用于 CRS 税收信息报送用途 (This address is collected for CRS reporting purpose) (应与上面声明的税收居民国 (地区) 一致)</p> <p>国家 ( Country ) _____ 省 ( Province ) _____ 城市 ( City ) _____</p> <p>详细地址 (Address) _____</p>			
<p>机构地址 2 (英文) Entity Address (English): 该地址用于 CRS 税收信息报送用途 (This address is collected for CRS reporting purpose) (应与上面声明的税收居民国 (地区) 一致)</p> <p>国家 ( Country ) _____ 省 ( Province ) _____ 城市 ( City ) _____</p> <p>详细地址 (Address) _____</p>			

**本栏适用于所有机构客户填写 This column applied to all entity account owner**

**3. 客户声明和承诺 Customer Declaration and Commitment:**

本机构确认上述信息的真实、准确和完整，且当这些信息发生变更时，将在 30 日内通知华侨银行有限公司（“贵行”），并在变化发生的 90 天内向贵行提供更新的声明文件。否则，本机构承担由此造成的不利后果。

Our entity declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete., we undertake to advise OCBC Bank Limited ( “the Bank” ) within 30 days of any change in circumstances which affects the tax residency status or causes the information contained herein to become incorrect, and to provide the Bank with a suitably updated self-certification and Declaration within 90 days of such change in circumstances. Otherwise, We bear the resulting adverse consequences.

**授权:**

在不违反中华人民共和国法律、法规的前提下，本机构特此同意银行在必要时向中华人民共和国或境外监管机关或税务机关提供本机构信息，以确定本机构在任何司法管辖区的税务责任。

Subject to applicable PRC laws, regulations, We hereby consent for the Bank to disclose our information to PRC or overseas regulators or tax authorities where necessary to establish our tax liability in any jurisdiction.

客户公章 Company Stamp: \_\_\_\_\_

法定代表人 / 负责人签章 Legal Representative / Person In Charge:

\_\_\_\_\_

日期 Date: \_\_\_\_年(YYYY)\_\_\_\_月(MM)\_\_\_\_日(DD)

填表说明：

1. 以下机构属于法规定义范围内的金融机构类：

- (一) 商业银行、农村信用合作社等吸收公众存款的金融机构以及政策性银行；
- (二) 证券公司；
- (三) 期货公司；
- (四) 证券投资基金管理公司、私募基金管理公司、从事私募基金管理业务的合伙企业；
- (五) 开展有现金价值的保险或者年金业务的保险公司、保险资产管理公司；
- (六) 信托公司；
- (七) 其他符合条件的机构。

\* **特殊金融机构**包括金融资产管理公司、财务公司、金融租赁公司、汽车金融公司、消费金融公司、货币经纪公司和证券登记结算机构。这些公司**不属于**法规定义的金融机构类。

**投资机构**是指符合以下条件之一的机构：

- 1) 近三个会计年度总收入的百分之五十以上来源于为客户投资、运作金融资产的机构，机构成立不满三年的，按机构存续期间计算；
  - 2) 近三个会计年度总收入的百分之五十以上来源于投资、再投资或者买卖金融资产，且由存款机构、托管机构、特定的保险机构或者本项第 1 目所述投资机构进行管理并作出投资决策的机构，机构成立不满三年的，按机构存续期间计算；
  - 3) 证券投资基金、私募投资基金等以投资、再投资或者买卖金融资产为目的而设立的投资实体。
2. 关联机构是指一个机构控制另一个机构，或者两个机构受到共同控制，则该两个机构互为关联机构。控制是指直接或者间接拥有机构百分之五十以上的股权和表决权。
3. 消极非金融机构是指以下任一类型机构：

- (一) 上一公历年度内，股息、利息、租金、特许权使用费收入等不属于积极经营活动的收入，以及据以产生前述收入的金融资产的转让收入占总收入比重 50%以上的非金融机构；
- (二) 上一公历年度末，拥有可以产生前述收入的金融资产占总资产比重 50%以上的非金融机构；
- (三) 税收居民国（地区）不实施金融账户涉税信息自动交换标准的投资机构。

实施金融账户涉税信息自动交换标准的国家（地区）名单请参见国家税务总局网站

([http://www.chinatax.gov.cn/aeoi\\_index.html](http://www.chinatax.gov.cn/aeoi_index.html))。金融机构税收居民国（地区）的判断主要看其受哪个国家（地区）的管辖。在信托构成金融机构的情况下，主要由受托人的税收居民身份决定该金融机构的税收居民国（地区）。在金融机构（信托除外）不具有税收居民身份的情况下，可将其视为成立地、实际管理地或受管辖地的税收居民。公司、合伙企业、信托、基金均可以构成消极非金融机构。

下列非金融机构**不属于**消极非金融机构：

- 1) 上市公司及其关联机构；

- 2) 政府机构或者履行公共服务职能的机构（指由政府机构、国际组织或者中央银行全资设立的履行公共服务职能的机构
  - 3) 仅为了持有非金融机构股权或者向其提供融资和服务而设立的控股公司；
  - 4) 成立时间不足二十四个月且尚未开展业务的企业；
  - 5) 正处于资产清算或者重组过程中的企业；
  - 6) 仅与本集团（该集团内机构均为非金融机构）内关联机构开展融资或者对冲交易的企业；
  - 7) 非营利组织 指符合中国税法规定并经财政、税务部门认定的具有免税资格的非营利组织。
4. 中国税收居民企业是指在中国境内成立，或者依照外国（地区）法律成立但实际管理机构在中国境内的企业。
5. 非中国税收居民是指中国税收居民以外的个人和企业（包括其他组织），但不包括政府机构、国际组织、中央银行、金融机构或者在证券市场上市交易的公司及其关联机构。前述证券市场是指被所在地政府认可和监管的证券市场。同时构成中国税收居民和其他国家（地区）税收居民也需要报送，其他国家（地区）税收居民身份认定规则及纳税人识别号相关信息请参见国家税务总局网站（[http://www.chinatax.gov.cn/aeoi\\_index.html](http://www.chinatax.gov.cn/aeoi_index.html)）。
6. 控制人是指对消极非金融机构实施控制的个人。  
公司的控制人按照以下规则依次判定：  
（一）直接或者间接拥有超过 25% 的公司股权或者表决权的个人；  
（二）通过人事、财务等其他方式对公司进行控制的个人；  
（三）公司的高级管理人员。  
其他：合伙企业的控制人是拥有 25% 以上合伙权益的个人。信托的控制人是指信托的委托人、受托人、受益人以及其他对信托实施最终有效控制的个人。基金的控制人是指拥有超过 25% 权益份额或者其他对基金进行控制的个人。
7. 政府机构、国际组织、中央银行、以及事业单位、军队、武警部队、居委会、村委会、社区委员会、社会团体等单位无需填写此声明文件。
8. 声明内容如有修改，以更新后的声明为准。中英文不一致的，以中文为准。

Notes:

1. The following institutions are **Financial Institutions under CRS**:

- (i) Commercial banks, rural credit cooperatives and other financial institutions that take public deposits, and policy banks;
- (ii) Securities companies;
- (iii) Futures companies;
- (iv) Securities investment fund management companies, private equity management companies, and partnership enterprises engaging in private equity management;
- (v) Insurance companies and insurance asset management companies engaging in cash value insurance or annuity businesses;
- (vi) Trust companies; and
- (vii) Other institutions that meet the relevant conditions.

\* **Specified Financial Entities** include any of the following which are not classified as Financial Institution:

- (i) Financial Asset Management Companies
- (ii) Finance Companies
- (iii) Financial Lease Companies
- (iv) Auto Finance Companies
- (v) Consumption Financial Companies
- (vi) Currency brokerage Companies
- (vii) Securities depository and clearing institutions; and
- (viii) Other institutions that fail to meet the relevant institutions.

**Investment institution** is an institution that meets one of the following conditions:

- 1) More than 50% of the total income of the last three fiscal years comes from the institution that invest and operate financial assets for customers. If the institution is established less than three years, it shall be counted according to the period of existence of the institution;
- 2) More than 50% of the total income of the last three fiscal years comes from investment, reinvestment or trading of financial assets, and the institution is managed and made investment decisions by depository institutions, custody institutions, specific insurance institutions or the investment institutions mentioned in item 1 of this paragraph. If the institution is established less than three years, it shall be counted according to the period of existence of the institution;
- 3) Investment entities established for the purpose of investing, reinvesting or trading financial assets, such as securities investment funds and private investment funds.

2. **Related Entity** means that one entity controls another, or the two entities are jointly controlled, then the two entities are related to each other. Control means directly or indirectly owning more than 50% shareholding and voting rights of the entity.

3. **Passive NFE** (non-financial entities) refers to any of the following under the CRS:  
(i) Non-financial entities whose income from dividend, interest, rents, royalty and other passive business activities and income from assignment of the financial assets generating the aforesaid income account for 50% or more of gross income in the last calendar year.

(ii) Non-financial entities whose financial assets generating the income described in item (i) herein account for 50% or more of total assets in the last calendar year.

(iii) Investment entities that are tax residents of countries (jurisdictions) not implementing the Standard for Automatic Exchange of Financial Information in Tax Matters.

A list of countries (jurisdictions) implementing the Common Reporting Standard for Automatic Exchange of Financial Account Information can be found on the website of SAT ([http://www.chinatax.gov.cn/aeoi\\_index.html](http://www.chinatax.gov.cn/aeoi_index.html)). The identification of a financial institution's country (jurisdiction) of residence for tax purpose is primarily determined by the governing country (jurisdiction). In case of a trust constituting a financial institution, its identification of country (jurisdiction) of residence for tax purposes is determined by the trustee's residency. If a financial institution (except for a trust) does not have a tax residency, it may be regarded as a tax resident of the country (jurisdiction) in which it is established, actually managed from or is governed by. Companies, partnerships, trusts and funds could all be Passive NFEs.

The following non-financial institutions are **not classified** as **Passive NFE**:

(i) Listed companies and their affiliates;

(ii) Government agencies or institutions performing public service functions (refers to institutions wholly established by government agencies, international organizations or central banks to perform public service functions

(iii) A holding company established solely for the purpose of holding equity in, or providing financing and services to non-financial institutions;

(iv) Enterprises established less than 24 months ago and have not yet started business;

(v) Enterprises in the process of asset liquidation or restructuring;

(vi) Enterprises that only engage in financing or hedging transactions with affiliated institutions within the Group (all institutions within the Group are non-financial institutions);

(vii) Non-profit organization refers to a non-profit organization with tax exemption qualification which complies with the provisions of the tax law of the People's Republic of China and is recognized by the financial and tax authorities.

4. **Chinese Tax Resident** enterprises refer to enterprises established within the territory of China in accordance with the law, or established in accordance with the laws of the foreign country (region) but the actual management institutions are within the territory of China.
5. **Non-residents** means individuals and enterprises (including other organizations) other than the tax residents of China, excluding government authorities, international organizations, the central bank, financial institutions, companies listed in securities markets, and their affiliates. The said securities markets mean the securities markets approved and regulated by the local governments. For other tax residents, please refer to the website of the State Administration of Taxation ([http://www.chinatax.gov.cn/aeoi\\_index.html](http://www.chinatax.gov.cn/aeoi_index.html)) for information on the basis of determination and the taxpayer identification number.
6. **The controllers of a company** shall be determined in the following order:
  - (i) Individuals that directly or indirectly own 25% or more of the equity or voting rights of the company.
  - (ii) Individuals that control the company through personnel, financial affairs or other means. (iii) The senior managers of the company.Others:

The controllers of a partnership enterprise are individuals holding 25% or more of partnership interest. The controllers of a trust are the trustor, the trustee, the beneficiary and other individuals that have ultimate effective control over the trust.

The controllers of a fund are individuals that own 25% or more of shares or other individuals that have control over the fund.
7. Government authorities of China, International Organizations, Central Banks, as well as Public Institutions, the army, Armed forces, Residents' committees, Villagers' committees, Community Committees, Social organizations and other units are exempt from filling out this statement.
8. If there is any change on the declaration, the updated declaration shall prevail. In the event of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.



## **银行专用 For Bank use only**

公司客户经理应当根据现有客户资料（包括但不限于反洗钱客户身份识别程序收集的资料和银行 CIF 现有信息），对客户声明文件的合理性进行审核，确认填写信息是否与其他信息存在明显矛盾。如认为声明文件存在不合理信息时，应当要求账户持有人提供有效声明文件或者进行解释。**不提供有效声明文件或者合理解释的，不得开立账户。**

### **检查项目一：**

账户持有人是否符合豁免机构条件？

- 符合（需提供证明文件）
- 不符合（需完成后续检查项目）

### **检查项目二：**

是否存在以下情况？机构声明仅为中国税收居民，但机构注册地址或实际经营地址、电话为国外以及香港、澳门和台湾地区。

- 否（项目二检查通过）
- 是（声明文件存在不合理信息，应当要求账户持有人提供有效声明文件或者进行解释）

### **检查项目三：**

是否存在以下情况？机构声明为非居民，但账户持有人注册地址或实际经营地址所属国家（地区）与其声明的税收居民国（地区）不一致。

- 否（项目三检查通过）
- 是（声明文件存在不合理信息，应当要求账户持有人提供有效声明文件或者进行解释）

### **检查项目四：**

完成以上两个检查项目后，客户声明信息与现有账户开立及通过反洗钱客户身份识别程序收集的材料是否有其他信息不符或不合理的情况？

- 否（项目四检查通过）
- 是（声明文件存在不合理信息，应当要求账户持有人提供有效声明文件或者进行解释）

### **检查项目五：**

机构声明为非居民或其他国家（地区）税收居民，是否提供正确格式的实体纳税人识别号 TIN？TIN 格式校验不通过的，应当要求账户持有人填写格式正确的 TIN。

- 已提供，TIN 格式校验通过（项目五检查通过）
- 未提供（需完成后续检查项目）

**检查项目六：**

账户持有人不提供纳税人识别号 TIN 的原因是否符合其税收居民国（地区）实体 TIN 发放规则？

- 符合（项目六检查通过）
- 不符合（声明文件存在不合理信息，应当要求账户持有人提供有效声明文件或者进行解释）

**检查项目七（仅适用于投资机构）：**

是否存在以下情况？客户为投资机构且其税收居民国（地区）不参加与实施金融账户涉税信息自动交换标准，客户声明其属于消极非金融机构。

- 不适用，非投资机构（项目七检查通过）
- 是（项目七检查通过）
- 否（声明文件存在不合理信息，应当要求账户持有人提供有效声明文件）

客户经理签名（适用于所有客户）：

团队主管/行长签名（适用于所有客户）：

姓名：

姓名：

日期：     年     月     日

日期：     年     月     日