

INVESTMENT ACCOUNT OPENING & APPLICATION FORM

- A. This Form is required to be completed once to facilitate your dealing in the unit trusts or mutual funds (individually a "Fund" and collectively the "Funds") offered by Allianz Global Investors Asia Pacific Limited ("AllianzGI AP") or by the subsidiaries or associates of AllianzGI AP within the Allianz group of companies.
- B. Please read the Terms and Conditions set out on this Form carefully before completing it in English.
- C. Please contact AllianzGI AP (or your financial adviser/intermediary) if you require assistance with completing this Form and/or consult your legal, financial or other professional adviser if you have any further questions.

1. Account Holder Details				
<input type="checkbox"/> Individual - First Named ¹	Title Mr / Mrs / Ms Last name		First name in full	
	Date of birth (DD/MM/YYYY)		ID / Passport No.	Tax status/classification: Refer to Appendix 1 – Individual Tax-Certification Form
	Occupation			
<input type="checkbox"/> Individual – Joint Accountholder ¹ (if applicable)	Title Mr / Mrs / Ms Last name		First name in full	
	Date of birth (DD/MM/YYYY)		ID / Passport No.	Tax status/classification: Refer to Appendix 1 – Individual Tax-Certification Form
	Occupation			
<input type="checkbox"/> Corporate ¹	Company Name		Nature of Business	
	Ultimate Beneficial Owner(s)		Contact Name	
			Tax status/classification: Refer to Appendix 2 – Entity Tax-Certification Form	
Address ²				
			Postal Code	Country
Home Tel.	Office Tel.	Mobile Tel.	Fax	E-mail
Source of Funds (Please select all that apply.)				
<input type="checkbox"/> Saving from Income <input type="checkbox"/> Sale of asset Sale of asset <input type="checkbox"/> Sale of investments <input type="checkbox"/> Inheritance <input type="checkbox"/> Gift <input type="checkbox"/> Others (please specify) _____				
2. Bank Account Details for Payment Proceeds				
Name of Bank				
Accountholder's Name				
Account No.			Bank Code (if any)	
Name of Correspondent Bank (if applicable)			Correspondent Bank Code (BIC, SWIFT, IBAN)	
Currency of Account (Please tick one only) ³ <input type="checkbox"/> AUD <input type="checkbox"/> CAD <input type="checkbox"/> CNY <input type="checkbox"/> EUR <input type="checkbox"/> GBP <input type="checkbox"/> HKD <input type="checkbox"/> NZD <input type="checkbox"/> SGD <input type="checkbox"/> USD <input type="checkbox"/> Multi-currency				
3. Initial Investment & Method of Payment				
Fund Name	Class of Shares / Units	Income / Accumulation Shares ⁴	Shares / Units / Amount in Payment Currency ^{5,6}	
4. Dividend Instruction (only applicable for Funds with the Distribution Share Classes)				
Please tick if opted for dividend reinvestment for Funds with the Distribution Share Classes ⁷ <input type="checkbox"/> Reinvest				
5. Investment Statement				
Statement Currency (please tick one only) ⁸ <input type="checkbox"/> AUD <input type="checkbox"/> CAD <input type="checkbox"/> CNY <input type="checkbox"/> EUR <input type="checkbox"/> GBP <input type="checkbox"/> HKD <input type="checkbox"/> NZD <input type="checkbox"/> SGD <input type="checkbox"/> USD				

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6. Financial Adviser's/Intermediary's Name or Stamp (if applicable)

7. Treatment as Professional Investor

I/We confirm that (i) if I am/we are a Professional Investor within the meaning of paragraphs (a) to (i) of Part I of Schedule I of the Securities and Futures Ordinance (SFO); or (ii) if I/we qualify as a corporate Professional Investor within the meaning of paragraph (j) of Part I of Schedule I of the SFO and have passed your corporate Professional Investor assessment test, and have agreed that you may treat me/us as a Professional Investor pursuant to the SFO and the Code of Conduct for Persons Licensed by or Registered with the Securities and Futures Commission (Code); I/we undertake to notify you if I/we no longer qualify as a Professional Investor under the paragraphs mentioned above. If I/we fall within (ii) above, I/we further confirm that I/we understand that there are risks and consequences associated with waiving the requirements of the Code, and undertake to notify you in writing if I/we wish to withdraw from being treated as a Professional Investor, and confirm that until you receive such notification from me/us, you may continue to treat me/us as a Professional Investor.

8. Declarations and Signature(s)

The account holder(s) named on this Form must sign below.

(a) I/We confirm that:

- [In the case of individual account holder(s)] I am/we are over 18 years of age;
- [In the case of individual account holder(s)] I am/we are the beneficial owner(s) of the Account;
- I/we have received or accessed by electronic means online at www.allianzgi.hk the latest offering document(s) relating to the Funds for which I am/we are subscribing under this application;
- I/we fully understand and appreciate that there are risks associated with investing in the Funds, as set out in the offering documents of such Funds;

(b) I/We agree and confirm that for Funds where a Nominee Service is offered by AllianzGI AP, the units/shares which I/we subscribe for and my/our subsequent dealings in units/shares in the Funds shall be held by the Nominee for my/our account;

(c) I/We agree and confirm that my/our application(s) for this and future dealings of units/shares in the Funds will be made, and that my/our Accounts (as defined in the Terms and Conditions) will be operated on the basis of and subject to:

- the terms of the latest offering documents, financial statements and constitutive documents (as amended from time to time) of the respective Funds;
- the Terms and Conditions of Investment Account Opening & Application Form, including the terms and conditions relating to the Nominee Service as contained therein (as may hereafter be amended, modified or supplemented from time to time) and the information on account opening and/or fund dealing as supplied by AllianzGI AP from time to time;

(d) I/We hereby make the representations, undertakings and warranties as set out in this Form and the Terms and Conditions and confirm that they are true and accurate, continuous and apply to all subsequent dealings of units/shares in the Funds;

(e) I/We hereby undertake to notify AllianzGI AP immediately if there are any changes to the details provided on this Form or subsequently provided to AllianzGI AP;

(f) I/We have received the disclosure of monetary and non-monetary benefits related information and (if applicable) transaction related information required under paragraph 8.3 and 8.3A of the Code of Conduct for Persons Licensed by or Registered with the Securities and Futures Commission.

(g) **Corporate Investors**

I/We confirm the corporation does not issue any bearer shares. AllianzGI AP will be promptly informed before the issuance of bearer shares by the corporation in the future. I/We understand that AllianzGI AP will conduct additional review on the corporation and impose additional requirements should it issue bearer shares.

(h) **U.S. Person declaration**

The units/shares in the Funds **must not** be offered, sold or transferred to or for the account of or benefit of any U.S. Person. Please declare that you are **not** a U.S. Person by ticking the box below.

☐ I am/we are **not a U.S. Person(s)** (as defined in the offering documents of the respective Funds or if not so defined, as defined in Rule 902 of Regulation S under the United States Securities Act of 1933 as amended) nor do I/we fall within one of the categories of persons or residents of which dealings in units/shares are prohibited by the offering or constitutive documents of the relevant Funds, nor do I/we intend to hold units/shares directly or indirectly for the account, interest or benefit of, any such person or a master/feeder or similar arrangements with underlying investors who may be such person, nor will my/our units/shares be transferred or delivered directly or indirectly to such persons.

(i) I/We declare my/our tax status/classification in Appendix 1 – Individual Self-Certification Form or Appendix 2 – Entity Self-Certification Form.

(j) **[For Hong Kong Investors Only]** I/We hereby represent, warrant and confirm as follows:

For Retail investors and Intermediaries

- I/We understand that AllianzGI AP does not solicit the sale of or provide any advice or recommendation in relation to any investment product, and confirm that AllianzGI AP has not solicited the sale of or provided any such advice or recommendation to me/us and we have not requested AllianzGI AP to do so;
- Any investment advice I/we may need has been or will be sought independently from my/our own financial advisor/intermediary;
- Notwithstanding the above, I am/we are now requesting to transact in the Funds I/we have selected and confirm that all transactions in the Account will be placed on this basis

Personal Information Collection Statement

AllianzGI AP will process your personal data in accordance with applicable laws and regulations. For further information, please kindly refer to section 8 of the Terms and Conditions and to our privacy notice accessible at: <https://hk.allianzgi.com/en/home/personal-information-collection-statement>

We intend to process your personal data for direct marketing. Such personal data may include your name, your residential address and email address

Such personal data will be used for marketing our products and services. We will send you news, offers, promotions and joint marketing offers about our financial products and services.

We may also share your personal data (including your name and contacts details) with the marketing partners and co-branding insurance, banking and financial services partners of AllianzGI AP for the purpose of marketing to you their financial, banking and investment products and services.

We may also share such personal data with event organizers for the purpose of inviting you to wealth and investment management or industry conferences, talks, seminars and networking events.

AllianzGI AP also intends to transfer such personal data to other companies within the Allianz Group for direct marketing of unit trusts or mutual funds offered by AllianzGI AP or by the subsidiaries or associates of AllianzGI AP with the Allianz Group.

We may not use your personal data for direct marketing without your consent and you may withdraw your consent at any time, free of charge, by contacting our Data Privacy Officer at privacy@allianzgi.com.

Should you find such use of your personal data not acceptable, please indicate your objection before signing at the bottom of this Form by ticking the box below:

☐ I/We object to the proposed use of my/our personal data in direct marketing.

For questions on the use or amendments to the use of your personal data in direct marketing please contact our Data Privacy Officer at privacy@allianzgi.com

FOR TAIWAN INVESTORS ONLY

I/We hereby acknowledge that I/We have read and understood the terms of the prospectus and the investor's notes and that, according to the Taiwan regulations regarding confirmation of receiving another copy of the said documents, I/We wish to receive in the following manner:

- ☐ downloading from the Taiwan Master Agent's website; ☐ E-mail by the Taiwan Master Agent to _____;
☐ mail by the Taiwan Master Agent to _____; or ☐ no need for another copy.

I/We understand and agree that before a transaction is entered into, the Taiwan Master Agent shall inform me/us of the remunerations received by the Taiwan Master Agent from the offshore funds, which after my/our review shall be signed (or a seal shall be affixed) by me/us as acknowledgment thereof. Such written acknowledgement by me/us concerning intermediary remuneration shall form part of the documentation in connection with an application for transactions, and if not delivered to the Taiwan Master Agent, the relevant application cannot be completed.

Authorized signature & company chop or seal / First Named Accountholder ?	Joint Accountholder (if applicable)
Date (DD/MM/YYYY)	Date (DD/MM/YYYY)

For Office Use Only

Checked by: PI Status: <input type="checkbox"/> (a)-(i) <input type="checkbox"/> (j)	Approved by: <input type="checkbox"/> Non-PI	Date:	A/C #:
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Notes:

- The name of the Applicant must be the same as it appears on your valid ID card/Passport for individuals and your certificate of incorporation/business registration certificate (or their equivalent) for corporate entities.
- All future correspondence will be sent to the address set out in this section. Corporate entities should provide the registered office address. Individual investors should provide residential address and submit proof such as a utility bill or other document acceptable to us dated within the last three months. U.S. addresses and P.O. Box will not be accepted.
- If the currency of your bank account is not specified in this Form or the relevant redemption form, the relevant Fund's share currency will be used.
- Accountholders should check with us or your financial adviser / intermediary on the current availability of Income/Accumulating Shares for any particular Fund or class of shares /units.
- The minimum initial subscription in each Fund is stated in its offering document.
- Please make your payment by telegraphic transfer (and enclose a copy of your telegraphic transfer remittance instruction) and refer to the payment details set out below. . Please refer to the latest offering documents of the respective Funds or contact us for enquiry on payment details. **No cash or third party payments will be accepted.**

Bank Account Details			
Account Name	Allianz Global Investors Asia Pacific Limited – Clients' Account		
Currency	Bank	SWIFT	Account No.
AUD	JPMorgan Chase Bank Level 35, 259 George Street, NSW, Sydney 2000, Australia	CHASAU2X (BSB: 212 200)	010105420
CAD	JPMorgan Chase Bank, N.A. Toronto Branch 200 Bay Street, Royal Bank Plaza, South Tower, Suite 1800, Toronto, Ontario M5J2J2, Canada	CHASCATTCTS Intermediary Bank SWIFT: ROYCCAT2	4683000280
CHF	JPMorgan Chase Bank 125 London Wall, London EC2 5AJ, United Kingdom	CHASGB2L	GB54CHAS60924241035513
CNY	HongKong and Shanghai Banking Corp 1 Queen's Road Central, Hong Kong	HSBCHKHH	111-477436-209
EUR	J.P. Morgan AG Grueneburgweg 2, 60322, Frankfurt Main, Germany	CHASDEFX	DE76501108006111600380
GBP	JPMorgan Chase Bank 125 London Wall, London EC2 5AJ, United Kingdom	CHASGB2L	GB76CHAS60924223106801
HKD	JPMorgan Chase Bank 20-29/F, Charter House, 8 Connaught Road, Central, Hong Kong	CHASHKHH	68-91-000223
JPY	JPMorgan Chase Bank, N.A. Tokyo Branch Tokyo Building, 7-3 Marunouchi 2-chome, Chiyoda-ku, Tokyo 100-6432	CHASJPJT	100010388
NZD	JPMorgan Chase Bank N.A., Level 13, ASB Tower, 2 Hunter Street, Wellington, New Zealand Intermediary Bank SWIFT: ANZBNZ22	CHASNZ2A	0017001480
SGD	JPMorgan Chase Bank, Singapore 168 Robinson Road, Capital Tower, Singapore 068912	CHASSGSG	0111942762
USD	JP Morgan Chase Bank 270 Park Avenue, New York, N.Y. 10017, USA	CHASUS33	400-804352

Bank Account Details (applicable to Allianz Global Investors Choice Fund only)			
Account Name	HSBC Institutional Trust Services (Asia) Limited – Allianz Global Investors Choice Fund		
Currency	Bank	SWIFT	Account No.
CNY	The Hongkong and Shanghai Banking Corporation Limited 1 Queen's Road Central, Hong Kong	HSBCHKHHHKH	511-119356-209
HKD	The Hongkong and Shanghai Banking Corporation Limited 1 Queen's Road Central, Hong Kong	HSBCHKHHHKH	511-119356-002

- Dividends will be automatically defaulted to cash for Funds with the Distribution Share Classes unless otherwise marked with "√" by the Accountholder in Section 4 of the Investment Account Opening & Application Form. Any bank charges in relation to the dividend payment shall be borne by the Accountholder. For German funds managed Allianz Global Investors GmbH, dividends will be reinvested into additional shares of the same fund.
- If the statement currency is not specified, the default currency shall be "USD".
- Signatories and Supporting documents:
 - In the case of Joint Applicants, all must sign and supply names and addresses under "Account Holder Details" on this Form.
 - A corporation should sign under the hand of a duly authorized official who should state his representative capacity. If this Form is signed under a power of attorney, such power or a duly certified copy thereof must accompany this Form.
 - Individual investors are requested to attach a certified true copy of their Passport or Identity Card and proof of residential address in the form of a recent utility bill or other document acceptable to us.
 - Corporate investors are requested to attach a certified true copy of their Certificate of Incorporation, Memorandum and Articles of Association or by-laws (or equivalent), list of directors and company secretary (including directors' identity and address details), a valid Business Registration Certificate (or equivalent), and identification documents of substantial shareholders / ultimate principal beneficial owners as proof of identity, together with a list of authorised signatories and where applicable, a certified true copy of the board resolution to open and operate the Accounts.

Terms and Conditions Governing Investment Account**(1) Investment Account Opening & Application Form**

The details and instructions provided by you on the Investment Account Opening & Application Form (the "Form") will apply to your dealings through us and your holdings in the Funds within your Accounts, until you notify us in writing of any changes. If you wish to transfer your existing holdings in the Funds to another party, you and the transferee must execute a transfer form and the transferee must also complete an Investment Account Opening & Application Form.

References in these Terms and Conditions to "us" or "we" shall mean Allianz Global Investors Asia Pacific Limited ("AllianzGI AP"), and in the case of Funds where a Nominee Service (defined in Clause 6 below) is offered by AllianzGI AP, AllianzGI AP and the Nominee and, in all cases, their affiliates, successors and assigns and references to "our" shall be construed accordingly; references to "the Nominee" shall mean Allianz Global Investors Nominee Services Limited and its successors and assigns; and references to "Accounts" shall mean (i) the investment account held by you with us and (ii) in the case of Funds where a Nominee Service is offered by AllianzGI AP, the nominee account held by you with the Nominee (or either (i) or (ii) as the context shall require).

(2) Joint Accountholders' Special Authorisation (if applicable)

For joint Accounts, unless we are notified otherwise in writing, you hereby authorise us to act upon instructions given individually by any one of the joint accountholders in respect of transactions or any other matters relating to the holdings in the Accounts.

(3) Standing Instruction

- (a) Subject to Clauses 10 and 18, redemption proceeds, dividends (if any) and any other payments relating to your Accounts will be paid by telegraphic transfer to the bank account which you specify in section 2 of the Form. The designated bank account must be in your own name. In addition, you must specify the currency of your bank account. Bank charges, if any, will be borne by you. If you wish payments relating to your Accounts to be paid to another bank account in your own name, or in a different currency, you must notify us in writing with sufficient prior notice.
- (b) You agree that we and/or our affiliates shall be entitled, subject to any applicable laws and regulations, to apply any amounts of interest or other earnings derived from the holding of client money on your behalf in such manner as we/they deem fit, including retaining the same for our/their own benefit and we/they shall not be accountable to you for such interest or earnings.

(4) Payments and Payment Currency

- (a) We reserve the right to defer the processing of an application until receipt of subscription monies in cleared funds.
- (b) Should your application for subscription or redemption be requested to be settled in a currency not accepted by, or available from, the relevant Fund(s), you acknowledge and accept that such currency may not be directly invested in, or paid out from, the relevant Fund(s) and, accordingly, you authorise and instruct us to either convert your payment currency to an accepted currency of the relevant Fund(s) or to convert the payment currency of the relevant Fund(s) to your requested currency (as the case may be), at a rate to be determined by us and at your risk and expense. You acknowledge and accept that any charges incurred by us resulting from such conversion will be deducted from your subscription or redemption payment.

(5) Dealing Facility

- (a) Facsimile dealing facility is offered automatically to those of you who have completed the Form and whose holdings in the Funds are kept in uncertificated form, unless we are specifically requested in writing to withdraw the facility. Any instructions given by facsimile must be duly signed by you. If you use the facility to place instructions for conversion of units/shares among the Funds, or for redemption (and have provided bank details in section 2 of the Form), no further action needs to be taken by you and redemption proceeds will automatically be remitted to the newly subscribed Fund or the bank account designated in section 2, respectively. We do however reserve the right to require that you provide the original signed request or further verification of your instructions prior to processing any redemption or conversion request. Investors in certain jurisdictions may be required to provide instructions (either in the form of facsimile or original written instructions) for settlement of redemption and conversion transactions directly as instructions given by a financial adviser/intermediary on behalf of investors may not be accepted.
- (b) On your request, we may, in our sole discretion, allow for dealing instructions to be placed via electronic trading platform ("electronic dealing instructions") subject to such requirements, documentation, terms and conditions as we or our agent may require or stipulate from time to time ("electronic dealing conditions"). Without limiting the foregoing, you may also be required to submit your electronic dealing instructions earlier than the relevant dealing cut-off time in order to ensure that your instructions will be processed on the relevant dealing day.

(6) Nominee Service (applicable only to your investment in Funds offering the Nominee Services as defined below)

- (a) You hereby authorise the Nominee to perform the following services ("Nominee Services") for your benefit and you acknowledge that the Nominee Services shall be performed solely on the Terms and Conditions set out herein. The Nominee will, on the receipt of the appropriate specific instructions from you or, if applicable, from your financial adviser/intermediary or any other person(s) authorised to operate your Accounts on your behalf ("Specific Instructions"):
 - (i) hold all units/shares in the Funds as advised from time to time by AllianzGI AP purchased by you through AllianzGI AP (and your financial adviser/intermediary, where applicable) in the name of the Nominee;

- (ii) redeem your units/shares in any of the Funds and pay the redemption proceeds to you or towards the settlement of your subscriptions into other Funds administered by our subsidiaries or associates within the Allianz group of companies;
- (iii) carry out the conversion of your units/shares in any of the Funds into units/shares of the other Funds administered by our subsidiaries or associates within the Allianz group of companies (subject to the minimum investment requirement stipulated in the offering document of the relevant Fund);
- (iv) transfer the units/shares in any of the Funds as directed by you; and
- (v) without incurring legal liability therefor, use its reasonable endeavours to notify you of any notices, reports and advices relating to your investments in the Funds which come to its attention, except that the Nominee shall be under no obligation or duty to investigate, participate in or take affirmative action concerning proxies received in respect of the units/shares in any of the Funds nor to exercise any rights or to take any action in relation to your holding of units/shares unless it receives timely and clear Specific Instructions. In particular, except with your agreement, or on receipt of Specific Instructions, the Nominee shall not exercise any voting rights attaching to the units/shares, nor shall it be obliged to exercise any conversion rights so attaching.
- (b) You expressly acknowledge that in the event you submit any Specific Instructions to the Nominee with respect to the exercise of any voting right attaching to the units/shares, because your units/shares are held with the Nominee, whilst the Nominee will endeavour to reflect your choice of voting, the Nominee may not be able to fully reflect your votes when votes are aggregated together for the entire Nominee account.
- (c) Notwithstanding any provision in these Terms and Conditions, you acknowledge that the Nominee reserves the right to refuse to act on Specific Instructions if, in its opinion, there are any legitimate grounds for such refusal. Investors may enquire with the Nominee with respect to Specific Instructions that have not been acted upon.
- (d) You agree and acknowledge that any redemption proceeds or distributions paid by the Nominee but not claimed by you within 3 years from the relevant payment date shall be treated as having been given up and forfeited by you whereupon you shall cease to have any further claim to such proceeds or distributions and the Nominee shall be entitled to dispose of them in such manner in its absolute discretion without further notice to you. No interest shall be paid on any distributions or redemption proceeds (whether claimed or unclaimed) kept by the Nominee.
- (e) The Nominee is authorised to take such steps as it may in its absolute discretion consider expedient or necessary to enable it to provide the Nominee Services and to exercise its powers in respect of the Nominee Services.
- (f) For investors investing pursuant to the offering document issued in the country of domicile of the Funds, you acknowledge and agree that as a consequence of using the Nominee Service, the usual subscription and redemption dealing procedures and settlement periods specified in that offering document may not be applicable to your investment in the Funds and, in particular, but without limitation, payment of redemption proceeds may be delayed due to processing time by us.

(7) Electronic and other Communication

- (a) You acknowledge and agree that the information and documents regarding subscriptions, the Funds and your Accounts generally may be sent to you by electronic means or such other means permitted by the applicable laws or regulations. Such information or documents shall include (without limitation) where applicable, notices and other communications, contract notes, statements of account, receipts and financial reports relating to the Funds. Delivery of information and documents by making such information or documents available on the internet shall be deemed duly delivered by electronic means if notification has been provided to you at your last known registered address on our records of the fact that such information or documents have been uploaded onto a certain website. You may revoke this consent at any time by contacting us in writing.
- (b) Without prejudice to paragraph (a) above, any written notice and communication to be given by us to you may also be served by sending by fax, by hand or prepaid post to the address set out in the Form or such other address as may be notified to us in writing, and shall be effective and deemed to have been received: (i) in the case of delivery by fax, at the time of transmission; (ii) in the case of delivery by hand, when delivered; and (iii) in the case of delivery by prepaid post, three business days after it has been posted, provided that in case of delivery by fax or by hand, if the day of delivery is not a business day, service shall be deemed to be effective on the following business day.

(8) Data Privacy and Disclosure

- (a) Any information, related to you as an individual ("Personal Data") shall be processed, shared and transferred as set forth in our privacy notice ("Privacy Notice") that is accessible at: <https://hk.allianzgi.com/en/home/personal-information-collection-statement> and it shall form part of these Terms and Conditions.

Other information that would not qualify as Personal Data under any applicable laws and regulations ("Other Information") provided or otherwise known to us and/or the trustee/custodian of the relevant Fund from time to time may be transferred and disclosed to enable such entities and their affiliated companies or agents, contractors or third party service providers to process your dealings in the Funds, provide the Nominee Services (where applicable), maintain the register of Shareholders/Unitholders, perform anti-money-laundering, counter-terrorist

financing and know-your-clients checks and related processes and provide financial and other information to you (including the mailing of reports and notices). You hereby agree that we may disclose and transfer such Other Information to such parties for the above purposes and the purpose of maintaining global client records, providing administrative services and other matters generally in relation to your holdings, and to the legal advisers or auditors of the relevant Fund or any other third party (including their employees, officers, directors or agents) employed to provide administrative, computer or other services or facilities to any person to whom the Other Information is provided. You also consent to your Other Information being used or transferred to other companies associated with us, the relevant Fund, any agent, contractor or third party service provider, within or outside Hong Kong, for the purposes of conducting matching procedures, general management, providing a marketing database for product and market research or to provide information on other products or services to you from such entities and direct marketing but only to the extent you have given your specific consent in the Form. If you do not wish your Other Information to be used for the purposes set out in the immediately preceding sentence and your Personal Data to be used as set forth in the Privacy Notice, please contact our Data Privacy Officer at privacy@allianzgi.com.

- (b) We will take steps to ensure that all data are recorded accurately and kept in a secure and confidential format. Data will be retained for only as long as is necessary or in accordance with applicable laws and regulations and will only be disclosed to third parties as described in the Form and the paragraph above or as otherwise permitted under applicable laws and regulations or for the purpose of us, the relevant Fund or their affiliates observing any legal, governmental or regulatory requirements of any relevant jurisdiction, including disclosure and transfer to any regulatory authority entitled to receive such information by law or regulation (whether statutory or not). Data will only be used for the purpose for which it was collected unless your consent is obtained for its use for a different purpose. You are entitled to request access to, correction and deletion of any Personal Data. Such requests should be directed to our Data Privacy Officer at privacy@allianzgi.com.
- (c) You acknowledge and agree that to serve you better and for regulatory reasons telephone conversations with us may be recorded.

(9) Anti-money Laundering

- (a) We and our duly appointed agents reserve the right to request such information as is necessary to ascertain and verify your identity or (if different) identity of the beneficial owner of the Account. In the event that such a request is made and there is delay or failure by you to produce any information required for verification purposes, this may result in your application for units/shares being rejected, or in the case of a redemption request, we may hold the redemption proceeds (without interest) and not release them to you until such information is produced. Monies received for application for units/shares will be returned without interest to the account from which the monies were originally debited.
- (b) If an Account is opened on your behalf, you warrant that you will submit such necessary information to us or our affiliates which the relevant Fund or we may reasonably require to ascertain and verify your identity. If an Account is opened and operated on behalf of some other person(s) or corporation(s), you warrant, and are duly authorised to warrant that (if the other person(s) or corporation(s) is not a financial institution organised and operating in a member country of the Financial Action Task Force on Money Laundering (FATF)) you will appropriately ascertain and verify the identity and source of funds of the other person(s) or corporation(s) or any proposed transferee or recipient of the beneficial ownership in the relevant Fund in accordance with FATF guidelines and applicable laws and regulations to which you are subject and will, on request by us or our affiliates provide confirmation of such verification and, on our reasonable request submit to the relevant Fund (or its general distributor) or to us or to the relevant Fund's or our regulators the necessary information for verification purposes.
- (c) In the case of corporate account holders, in the event you intend to issue any bearer shares, you shall promptly inform us before issuing such bearer shares. You acknowledge and agree that we will conduct additional review on you and the holder of the bearer shares and may impose additional requirements before processing any further dealings instructions from you.

(10) FATCA or other applicable IGAs

- (a) The Foreign Account Tax Compliance Act ("FATCA") of 2010 was enacted by the U.S. Congress as part of the Hiring Incentives to Restore Employment (HIRE) Act. It aims to provide U.S. tax authorities with information about U.S. Taxpayers and to improve compliance by U.S. Taxpayers who have financial assets and accounts outside the U.S. Failure to comply with the FATCA, or any applicable intergovernmental agreement ("IGA") or applicable local laws and regulations in relation thereto may subject the Funds, shares/units of the Funds to a 30% withholding tax on certain types of payments made to the Funds, shares/units of the Funds (and/or any penalties as may otherwise be specified) which may cause the Funds and/or shares/units of the Funds to suffer material loss. Hong Kong and Cayman Islands have also implemented the "Standard for Automatic Exchange of Financial Account Information", also known as the "Common Reporting Standards" into its local laws. The Common Reporting Standards ("CRS") is a new, single global standard on Automatic Exchange of Information ("AEOI") which was approved by the Council of the Organisation for Economic Cooperation and Development ("OECD") in July 2014. It draws on earlier work of the OECD and the EU, global anti-money laundering standards and, in particular, the Model FATCA IGA. The CRS sets out details of the financial information to be exchanged, the financial institutions required to report, together with common due diligence standards to be followed by financial institutions.

The Nominee, a Cayman Islands domiciled entity, is subject to the intergovernmental agreement entered into by the Cayman Islands Government and U.K. Government ("U.K. IGA").

It is our intention and the intention of the Nominee, the trustee of relevant Funds ("Trustee"), and the manager of relevant Funds ("Manager") that we all will comply with FATCA, CRS and any applicable IGA including the U.K. IGA.

- (b) For the purpose of complying with FATCA, CRS or any applicable IGA including the U.K. IGA or any other tax-related laws and regulations (including any laws and regulations implemented as part of such IGA) to which the Funds or the Nominee are subject, we, the Funds, the Nominee, the Trustee, the Manager, certain service providers of the Funds or any of its delegates may at any time reasonably require you to provide any information, documents, waivers and assistance in a timely manner.
- (c) We, the Funds, the Trustee, the Manager, the Nominee, certain service providers of the

Funds or any of its delegates shall be authorized to report and disclose relevant information of you to the U.S. tax authorities, U.K. tax authorities, Cayman Islands authorities or to such authorities as may be required under FATCA, CRS, or an applicable IGA (including any laws or regulations implemented as part of any IGA) and / or to withhold on certain payments to you.

- (d) We, the Fund, the Trustee, the Manager or its delegates may also, at its sole discretion, compulsorily redeem your units/shares in the Fund(s) and close your Account(s) for your investments if :-
 - i) You are or become a U.S. Taxpayer;
 - ii) You are holding the Units for the account of or benefit of a U.S. Taxpayer;
 - iii) You refuse or fail to provide in a timely manner any information, documents, waivers or other assistance as may reasonably be requested by us, the Manager, the Trustee or certain service providers of the Funds or any of its delegates;
 - iv) You withdraw your consent to the reporting and disclosure of any information or documents relating to yourself or your investments as may be required under FATCA or any applicable IGA or any other tax related laws and regulations (including any laws and regulations implemented as part of such IGA);
 - v) the continued holding of units/shares in the Funds by you will subject us, the Manager, the Trustee, the Funds, the Nominee, services providers of the Funds and/or its delegates to any reporting or withholding obligations or cause the aforementioned persons to be in violation of, or be subject to other adverse consequences under, FATCA or any applicable IGA or any other tax related laws and regulations (including any laws and regulations implemented as part of such IGA); or
 - vi) it is, in our, the Manager's opinion, the Nominee's opinion, and/or the Trustee's opinion, required for the purpose of complying FATCA or any applicable IGA or any other tax related laws and regulations (including any laws and regulations implemented as part of such IGA).

To the extent permitted under applicable law, you are deemed to have provided consent to us and the relevant parties for taking the foregoing actions as set out in this Clause 10.

If you change your status of your tax residency or tax status, please notify us as soon as possible. Please seek tax advice based your own particular tax circumstances from an independent tax advisor.

(11) Undertakings/Warranties

You represent, warrant and undertake now and each time you submit an application for a transaction in the Funds that:

- (a) all information (including documents) supplied to us are/will be genuine and correct;
- (b) you will not do, and will refrain from doing, anything which may hinder or prevent us from carrying out our duties or obligations (including statutory obligations) which may cause us to breach any laws or regulations to which we are subject;
- (c) in case of corporate applicants which are also financial institutions, brokers or other persons applying for Shares on behalf of their individual clients, you have full power and authority to subscribe on behalf of your client(s) for units/shares in the Funds and to execute any necessary subscription documentation, including the Form, and in particular (but without limitation to the aforesaid), you have the full power and authority to make the representation on behalf of your client to the agreement of such individual clients regarding the use of Data as set out in these Terms and Conditions;
- (d) you will not require or request us to do or sign anything which is unlawful or which may render us or our affiliate liable to have proceedings (either civil or criminal) brought against us/them in Hong Kong or elsewhere; and
- (e) in respect of execution only transactions,
 - (i) you have not requested us to, and understand that we do not normally, provide any advice or recommendation in relation to any investment product, and confirm that we have not provided any such advice or recommendation to you;
 - (ii) any investment advice you may need has been or will be sought independently from your own financial advisor/intermediary;
 - (iii) you fully understand and appreciate that there are risks associated with investing in the Funds, as set out in the offering documents of such Funds;
 - (iv) if you submit an application to us to transact in the Funds, we confirm that you wish to carry out such transaction notwithstanding the above.

(12) Limitations on Liability, Indemnity and Acknowledgement of Risk Disclosure

- (a) We, the Nominee, the Manager, the Trustee/custodian of the Funds and their and our affiliates shall not be liable for losses whatsoever which may be incurred by you as a result of any of such persons acting or refraining with legitimate reasons from acting pursuant to the considerations set out herein in accordance with your instructions, unless due to the negligence or wilful default of such persons or their officers or employees, and you hereby hold such persons harmless in relation to any losses or expenses incurred as a result of their so acting / abstaining from acting.
- (b) You acknowledge that any requests and instructions (including electronic dealing instructions or facsimile instructions) given or purportedly given by you or, if applicable, by your financial adviser/intermediary or any other person(s) authorised to operate your Accounts on your behalf, are binding on you. You further acknowledge that we may, but shall not have any obligation to, authenticate any such instructions or to verify the identity of any person giving such instructions. We shall be authorized and entitled to accept, and rely and act, on any instructions, notice, request, certificate or other instrument which we in good faith believe to be genuine, and shall not be responsible for any losses, damages, costs or expenses which you may suffer or incur as a result. However, where we accept electronic dealing instructions or facsimile instructions from you, we may, in our absolute discretion, require to receive the original first and refuse to act upon any such instructions given or purportedly given by you or on your behalf until the required

original signed written instructions are received by us. We shall not be liable for any losses, damages, costs or expenses that you may suffer or incur resulting from the exercise of such discretion by us or the non-receipt or loss of electronic dealing instructions or faxed instructions due to failed transmission.

- (c) In consideration of our agreeing to act and provided we have acted in accordance with the terms herein, you agree to keep us fully indemnified on demand against all claims, liabilities, losses, damages, costs and expenses, actions or proceedings of any kind which may be incurred by, brought by or against, suffered or incurred by us arising from our acting or refraining with legitimate reasons from acting on such instructions or from the non-receipt of instructions due to failed transmission thereof.
- (d) You shall keep us and any person appointed by us and our and such person's respective officers and employees fully indemnified on demand against all claims, liabilities, losses, damages, costs and expenses, actions or proceedings of any kind which may be incurred by, brought by or against, suffered or incurred by any of them arising directly or indirectly from or in connection with the performance of such party's obligations or their accepting and/or relying on and/or refraining with legitimate reasons from acting on any instructions given by you or on your behalf (including the enforcement of the terms herein unless due to the gross negligence or willful default of such party). We shall not be responsible for any act or omission of your financial adviser/intermediary. The indemnities set out in these Terms and Conditions shall continue notwithstanding the termination of the Accounts and/or the Nominee Service.
- (e) The Nominee is not and shall not be considered a trustee in relation to the units/shares in the Funds.
- (f) No other obligations or duties (whether expressed or implied) shall be assumed by us, except as set out in these Terms and Conditions (as amended from time to time).
- (g) We shall not be liable for any taxes or duties payable on or in respect of your holdings of or transactions in the units/shares in any of the Funds nor for the management of or any diminution in the value of the units/shares in any of the Funds.
- (h) Your obligations hereunder, if more than one, shall be joint and several and shall be binding on you and your legal representatives and successors.
- (i) You acknowledge that you have read and understood the following risk disclosure: The price of securities can and does fluctuate, and any individual security may experience upward or downward movements, and may even become valueless. There is an inherent risk that losses may be incurred rather than profit made as a result of buying and selling securities.

(13) Suitability of Financial Products

This Clause only applies to:

- (a) Individual investors;
- (b) Corporate investors falling within the meaning of paragraph (j) of the definition of professional investor in Part I of Schedule I of the Securities and Futures Ordinance ("SFO") who do not consent to be treated as a professional investor, or do not pass our corporate professional investor assessment test.

Please refer to section 7 of our Investment Account Opening & Application Form regarding treatment as a professional investor.

You understand that we do not solicit the sale of or provide any advice or recommendation in relation to any investment product, and confirm that we have not solicited the sale of or provided any such advice or recommendation to you and you have not requested us to do so. However, if we, as intermediary, are considered to solicit the sale of or recommend any financial product to you [the client], the financial product must be reasonably suitable for you having regard to your financial situation, investment experience and investment objectives. No other provision of this agreement or any other document we may ask you to sign and no statement we may ask you to make derogates from this Clause.

(14) Legal and Tax Implications

You agree that you shall at all times inform yourself as to the relevant legal, tax and exchange control regulations in force in the countries of your citizenship, residence or domicile.

(15) Confidentiality

Without prejudice to Clause 8, we will respect the confidentiality of any information relating to the holding of the units/shares in any of the Funds and, without limitation to our rights in Clause 8, we will be entitled to provide such information where required by law to the authorities, any applicable tax authorities, of any state or country in which the units/shares in any of the Funds may be authorized, regulated or distributed or to such authorities as may be required under an applicable IGA. You hereby agree to promptly assist us by providing such information regarding your holding of units/shares in any of the Funds to the relevant authorities for the purposes of our complying with the applicable laws or regulations.

(16) Variation and assignment

- (a) The Terms and Conditions set out herein may be varied in such manner and to such extent as we may consider expedient, provided that such variations do not, in our opinion, materially prejudice your interests or release us from any responsibility to you or impose upon you any obligation to make any payment, or in the case of the nominee account, alter the fundamental basis of the Nominee Service. These Terms and Conditions, as revised from time to time, are also available on the website of AllianzGI AP.
- (b) You shall be deemed to have accepted these Terms and Conditions as varied if you place an order for subscription/switching of or continue to hold units/shares in the Funds after 30 days of such variation having taken effect.
- (c) You shall not be entitled to assign or transfer any of your rights or obligations hereunder.

(17) Maintenance, Closure and Termination of the Accounts

- (a) You acknowledge and agree that we may, at any time without giving any reason:

- (i) close your or any of your Accounts with immediate effect without notice where the relevant Account has been inactive for 3 consecutive years prior to such closure and the Account shows a nil balance at the time of closure; or
- (ii) compulsorily redeem your holdings of units/shares in the Account and close your or any of your Accounts with immediate effect without notice for the reasons as set out in Clause 10(d); or
- (iii) compulsorily redeem your holdings of units/shares in the Account and close your or any of your Accounts with immediate effect without notice if (1) your Account has been inactive for 3 consecutive years and (2) holdings of units/shares in the Accounts remain below a certain amount (the "small holdings threshold") as determined by us from time to time (which shall be no lower than the lowest amongst all minimum holding amounts stated on the relevant offering documents of the Funds) one month after we have notified you that your Account has fallen below the small holdings threshold and (3) we have not received your instruction to maintain the Account; or
- (iv) by written notice to you with immediate effect:
 - (1) stop processing any of your orders or requests, and in the case of a redemption request, hold the redemption proceeds (without interest) and not release them to you; and/or
 - (2) close your Account; and/or
 - (3) compulsorily redeem your holdings of units/shares in the Account,

if any of the terms herein including without limitation Clause 9 has been breached and was not remedied within 30 days of our written request to you so to do; or

- (v) withdraw any facility granted in connection with the Accounts from time to time determined by us by notice.
- (b) In the event of closure of your Account, the balance standing to the credit of your Account, if any, will be remitted to you in accordance with the provisions set out in Clause 3 of these Terms and Conditions.
- (c) Without prejudice to paragraph (a) above, if your Account is inactive for 3 consecutive years and/or has a balance of less than a certain amount determined by us from time to time, we may charge a maintenance fee for your Account.
- (d) Any withdrawals of the units/shares in any of the Funds (whether or not following termination), and any termination of the Nominee Service and closure of your nominee account shall be without prejudice to the right of the Nominee to settle any transactions entered into, or any liability incurred by, you in respect of the Nominee Service or by the Nominee on your behalf prior to termination and/or, at its discretion, to cancel unexecuted instructions.

(18) Failure to claim

In the event that after redemption of your units/shares in the Funds, we, the Nominee, the Trustee or the Manager have taken reasonable steps to ascertain the existence or whereabouts of you, and 3 years after the relevant redemption date:-

- (a) you still fail to claim the proceeds or any part of proceeds; or
- (b) there is a lack of knowledge by us, the Nominee, the Trustee or the Manager of the existence or whereabouts of you or any person who may have or claim to have a right thereto;

We, the Nominee, the Trustee or the Manager may pay such proceeds or such part of proceeds to your personal representative if known, or may instruct the Trustee or custodian to credit such proceeds or such part of proceeds to the relevant Funds. For the avoidance of doubt, the above arrangements shall take immediate effect and will not take retrospective effect on claims made on or before such date.

(19) Enforceability

The illegality, invalidity or unenforceability of any provision of these Terms and Conditions under the law of any jurisdiction will not affect its legality, validity, or enforceability under the law of any other jurisdiction nor the legality, validity or enforceability of any other provision.

(20) Governing Law

These Terms and Conditions are governed by and shall be construed in accordance with the laws of Hong Kong. You submit to the non-exclusive jurisdiction of the Hong Kong Courts and agree that these Terms and Conditions may be enforced in the Courts of any competent jurisdiction.

Disclosure of Transaction Related Information 與交易相關的資料披露
Allianz Global Investors Fund 安聯環球投資基金 (“AGIF”)
Allianz Global Investors Asia Fund 安聯環球投資亞洲基金 (“Asia Fund” “亞洲基金”)
Allianz Global Investors Choice Fund 安聯精選基金 (“Choice Fund” “精選基金”)
(collectively, the “Funds”)(合稱“基金”)

	Allianz Global Investors Asia Pacific Limited 安聯環球投資亞太有限公司 (“AllianzGI AP” or “安聯投資”)	
	AGIF	Choice Fund / Asia Fund 精選基金／亞洲基金
Capacity (principal or agent) in which AllianzGI AP is acting 安聯投資 以何種身分（主事人或代理人）行事	AllianzGI AP is the Hong Kong Representative and a HK Distributor of AGIF. AllianzGI AP is also the Investment Manager of certain sub-funds of AGIF. 安聯投資為 AGIF 的分銷商兼香港代表。安聯投資亦為 AGIF 部份附屬基金的投資經理。	AllianzGI AP is the Manager and Registrar of Choice Fund and Asia Fund. AllianzGI AP is also a distributor of Choice Fund and Asia Fund. 安聯投資為精選基金及亞洲基金的管理人及過戶處。安聯投資亦是 精選基金及亞洲基金的分銷商。
Affiliation of AllianzGI AP with product issuer 安聯投資 與產品發行人的聯繫	AllianzGI AP and the product issuer of AGIF are all Allianz Group companies. 安聯投資與 AGIF 的產品發行人均為安聯集團旗下公司。	AllianzGI AP is the product issuer of Choice Fund and Asia Fund. 安聯投資是精選基金及亞洲基金的產品發行人。
Whether or not AllianzGI AP is independent intermediary? 安聯投資是獨立的中介人？	AllianzGI AP is NOT an independent intermediary because: 1. we receive intercompany fees from the Allianz Group companies in relation to our distribution of the funds to you; and/or 2. we have close links or other legal or economic relationships with issuers of the funds that we may distribute to you. 安聯投資並非獨立的中介人，理由如下： 1. 我們有收取集團旗下公司就我們向閣下分銷基金而提供的費用；及 / 或 2. 我們與向閣下分銷基金的發行人有緊密聯繫或其他法律或經濟關係。	AllianzGI AP is NOT an independent intermediary because we are the product issuer and will receive fees, commissions, or other monetary benefits in relation to our distribution of the funds to you. Please refer to the “Fees and Charges” of the respective offering documents for details. 安聯投資並非獨立的中介人，因為我們是精選基金及亞洲基金的產品發行人，會收取就我們向閣下分銷基金而提供的費用、佣金或其他金錢收益。有關收費詳情，請參閱有關發行章程的請參閱有關發行章程的“收費及費用”。
Monetary or non-monetary benefits disclosure 金錢及非金錢收益披露	AllianzGI AP receives intercompany fees from the Allianz Group companies and the product issuer (i.e. Allianz Group companies) will also benefit from the distribution of AGIF 安聯投資收取集團旗下公司與公司之間的費用，產品發行人(即安聯集團旗下公司)亦會從分銷基金獲得利益。	AllianzGI AP receives fees and charges of the Choice Fund and Asia Fund. Please refer to the “Fees and Charges” of the respective offering documents for details. 安聯投資收取精選基金及亞洲基金的費用。有關收費詳情，請參閱有關發行章程的“收費及費用”。

Disclosure of Transaction Related Information 與交易相關的資料披露

Allianz Global Investors Fund 安聯環球投資基金 (“AGIF”)

Allianz Global Investors Asia Fund 安聯環球投資亞洲基金 (“Asia Fund” “亞洲基金”)

Allianz Global Investors Choice Fund 安聯精選基金 (“Choice Fund” “精選基金”)

(collectively, the “Funds”) (合稱“基金”)

Terms and conditions in generic terms under which client may receive a discount of fees and charges from AllianzGI AP 安聯投資向客戶提供費用及收費折扣的條款及細則	AllianzGI AP may at its discretion offer discount to investors in respect of the subscription fee for subscribing in AGIF funds. AllianzGI AP will not charge any fees for redemption transactions. 就認購 AGIF 基金所須支付的認購費，安聯投資可酌情向客戶提供折扣優惠。安聯投資不會就贖回交易收取任何費用。	AllianzGI AP may at its discretion offer discount to investors in respect of the subscription fee for subscribing in Choice Fund and Asia Fund, and for certain classes of Choice Fund, AllianzGI AP may at its discretion offer discount in respect of the Management Fee. Redemption fee is currently waived for redemption transactions. 就認購精選基金及亞洲基金所須支付的認購費，安聯投資可酌情向客戶提供折扣優惠。就精選基金部份單位類別的管理費，安聯投資可酌情向客戶提供折扣優惠。目前安聯投資並無就贖回交易收取任何費用。
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注意：以下中文翻譯資訊僅係協助投資人填具表格之用途，內容可能未盡完整，亦不構成任何稅法上之建議，亦不得用於規避稅負罰則。投資人應依個別情況，自行諮詢專業稅務顧問，以瞭解美國、英國及其他有關國家之稅法相關規定。如中文與英文內容有所歧異，應以英文內容為準。**In the event of a discrepancy between English and Chinese contents, the English content shall prevail.**

Appendix 2

附件2

Entity Self-Certification

法人自我證明書

Instructions for completion

填寫說明

We are obliged under the Tax information Authority Law, the Regulations, and Guidance Notes made pursuant to that Law, and treaties and intergovernmental agreements entered into by the Cayman Islands in relation to the automatic exchange of information for tax matters (collectively "AEOI"), to collect certain information about each account holder's tax status. Please complete the sections below as directed and provide any additional information that is requested. Please note that we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant Cayman Islands Regulations, Guidance Notes or international agreements.

If any of the information below regarding your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please refer to accompanying guidelines for completion or contact your tax advisor.

本公司須依稅務資訊機關法、法規及依前揭法律所制定之指導方針及條約及開曼群島所簽訂之有關稅務事項資訊自動交換之跨政府協議(統稱「AEOI」)，蒐集關於各帳戶持有人稅務狀況之特定資訊。請依指示填寫下列各部分，並提供任何所需之額外資訊。請注意本公司可能須與相關稅務機關分享此等資訊。本表所述之用語與(如適用)相關開曼群島法規、指導方針或國際條約之意義相同。

倘下列有關您稅籍地或AEOI分類之任何資訊未來有所變更，請確保您於變更時能立即告知本公司。倘您有任何有關填寫本表格之疑問，請聯絡您的稅務顧問。

PART I: General

第I部分：總則

Section 1: Account Holder Identification

第1條：帳戶持有人身分

Account Holder Name (Legal name of entity/branch) 帳戶持有人名稱 (法人/分支機構之法定名稱)		Country of incorporation/organisation 設立國家
Registered Address: 註冊地址：		
Number & Street 門牌號碼及街道		City/Town 城市/鄉鎮
State/Province/County 州/省/縣(郡)	Post Code 郵遞區號	Country 國家
Mailing address (if different from above): 通訊地址(如與上述地址不同)：		

Number & Street

門牌號碼及街道

City/Town

城市/鄉鎮

State/Province/County

州/省/縣(郡)

Post Code

郵遞區號

Country

國家

PART II: US IGA
第II部分：美國跨政府協議

Section 2: U.S. Persons

第2條：美國人士

Please tick and complete as appropriate.

請勾選並填寫適當欄位

- (a) ☐ The entity is a **Specified U.S. Person** and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

_____.

- (a) ☐ 本法人係**特定美國人士**而法人之美國聯邦納稅人識別號碼(美國 TIN)如下：

_____.

- (b) ☐ The entity is a U.S. Person that is not a Specified U.S. Person. Indicate exemption¹ _____.

- (b) ☐ 本法人係**非特定美國人士**之美國人士。豁免身分¹ _____.

If the entity is not a U.S. person, please also complete Section 3.

如法人非美國人士，請填寫第3部分。

Section 3: US FATCA Classification for all Non United States Entities

第3條：非美國法人之美國FATCA分級

Please complete this section if the entity is **not** a U.S. Tax Resident

如法人**非**美國稅務居民，請填寫本部分

3.1 If the entity is a **Registered Financial Institution**, please tick one of the below categories, and provide the entity's **FATCA GIIN** at 3.1.1.

3.1如法人係**註冊金融機構**，請就下列類型之一為勾選，並於3.1.1.提供法人的**FATCA GIIN**。

- (a) ☐ Cayman Islands or IGA Partner Jurisdiction Financial Institution
(a) ☐ 開曼群島或跨政府協議之夥伴轄區金融機構
(b) ☐ Registered Deemed Compliant Foreign Financial Institution
(b) ☐ 註冊視同遵循之外國金融機構
(c) ☐ Participating Foreign Financial Institution
(c) ☐ 參與之外國金融機構

3.1.1 Please provide your **Global Intermediary Identification number (GIIN)**:

_____ (if registration in progress indicate so)

3.1.1 請提供您的**全球中介機構識別碼(GIIN)**：_____

(如註冊進行中亦請提供)

¹ Under the US IGA and in the U.S. Internal Revenue Code, Specified US Person does not include: An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities; A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities; A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); 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; A real estate investment trust; A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; A common trust fund as defined in section 584(a); A bank as defined in section 581; A broker; A trust exempt from tax under section 664 or described in section 4947; or A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

¹ 依美國跨政府協議及美國國內稅收法，特定美國人士不包括：依第 501(a)條之免稅組織或第 7701(a)(37)條所定義之任何個人退休計劃；美國或其任何機關或機構；州、哥倫比亞特區、美國領地或其任何之政治區域或機構；依法規第 1.1472-1(c)(1)(i)條規定股票於一個或數個具規模的證券市場定期交易之公司；與法規第 1.1472-1(c)(1)(i)條規定公司屬同一關係企業集團旗下之公司；依美國或任何州之法律註冊之證券、商品期貨或衍生性金融商品(包括名目本金契約、期貨、遠期契約及選擇權)證券商；不動產投資信託；第 851 條所定義之受規管投資公司或依 1940 年投資公司法於稅務年度隨時保持註冊之法人；第 584(a)條所定義之共同信託基金；第 581 條所定義之銀行；經紀商；依第 664 條免稅或第 4947 條所定義之信託；或依 403(b)條或第 457(g)條規定之免稅信託。

3.2 If the entity is a **Financial Institution but unable to provide a GIIN**, please tick one of the below reasons:

3.2 如法人係**金融機構但未能提供GIIN**，請就下列原因之一為勾選：

- (a) ☐ The Entity is a Sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN.
Sponsoring Entity's Name: _____ Sponsoring Entity's GIIN: _____
- (a) ☐ 法人係受贊助之金融機構且尚未取得 GIIN 但其贊助法人已經註冊。請提供贊助法人之名稱及 GIIN。
贊助法人名稱: _____ 贊助法人GIIN: _____
- (b) ☐ The Entity is a Trustee Documented Trust. Please provide your Trustee's name and GIIN.
Trustee's Name: _____ Trustee's GIIN: _____
- (b) ☐ 法人係受託人管理之信託。請提供您受託人之名稱及 GIIN
受託人名稱: _____ 受託人 GIIN: _____
- (c) ☐ The Entity is a Certified Deemed Compliant, or otherwise Non-Reporting, Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution). Indicate exemption: _____
- (c) ☐ 法人係經認證之視同遵循或其他毋需申報之外國金融機構(除受託人管理之信託或受贊助之金融機構外，包括依跨政府協議之附件 II 視同遵循之外國金融機構)。豁免身分: _____
- (d) ☐ The Entity is a Non-Participating Foreign Financial Institution
- (d) ☐ 法人係未簽署協議之外國金融機構
- (e) ☐ The Entity is an Excepted Foreign Financial Institution. Indicate exemption: _____
- (e) ☐ 法人係除外之外國金融機構。豁免身分: _____
- (f) ☐ The Entity is a US Financial Institution
- (f) ☐ 法人係美國金融機構

3.3 If the entity is **not a Foreign Financial Institution**, please confirm the Entity's FATCA status below:

3.3 如法人**非外國金融機構**，請就下列之法人FATCA地位加以確認：

- (a) ☐ The Entity is an **Exempt Beneficial Owner**² Indicate status: _____
- (a) ☐ 法人係**豁免受益人**²地位: _____
- (b) ☐ The Entity is an **Active Non-Financial Foreign Entity**³ (including an Excepted NFFE)
i. If the Entity is a Direct Reporting NFFE, please provide the Entity's GIIN: _____
ii. If the Entity is a Sponsored Direct Reporting NFFE, please provide the Sponsoring Entity's name and GIIN.
Sponsoring Entity's Name: _____ Sponsoring Entity's GIIN: _____
- (b) ☐ 法人係**實質營運之非金融外國實體**³(包括除外之非金融外國實體)
i. 如法人係直接申報的一般法人，請提供法人GIIN: _____
ii. 如法人係受贊助的直接申報的非金融外國法人，請提供贊助法人之名稱及GIIN。
贊助法人之名稱: _____ 贊助法人GIIN: _____
- (c) ☐ The Entity is a **Passive Non-Financial Foreign Entity**.⁴
- (c) ☐ 法人係**非實質營運之非金融外國實體**⁴。

If you have ticked 3.3(c) (**Passive Non-Financial Foreign Entity**), please indicate the full name of any **Controlling Person(s)**⁵:

² "Exempt Beneficial Owner" means any of the entities listed as such in Annex II.I of the US IGA or Section 1.1471-6 or 1.1471-6T of the U.S. Treasury Regulations. See additional notes in Exhibit A

² 「豁免受益人」意指列於美國跨政府協議附件 II 或美國財政法規第 1.1471-6 或 1.1471-6T 條之任何法人。參附件 A 之附加註譯。

³ See definition of **Active Non-Financial Foreign Entity** in Exhibit A

³ 參附件 A 實質營運之非金融外國實體之定義

⁴ See definition of **Passive Non-Financial Foreign Entity** in Exhibit A

⁴ 參附件 A 非實質營運之非金融外國實體之定義

⁵ See definition of **Controlling Person(s)** in Exhibit A

如您已勾選3.3(c)(非實質營運之非金融外國實體)，請提供所有控制人⁵之全名

Full Name of any Controlling Person(s) 控制人之全名

Please complete Part V below providing details of any ultimate Controlling Persons who are natural persons.

請填寫第V部分以提供任何最終控制人(自然人)之資訊。

⁵ 參附件 A 控制人之定義

PART III: UK IGA
第III部分：英國跨政府協議

Section 4: United Kingdom Persons

第4條：英國人士

- (a) ☐ The entity is a **Specified United Kingdom Person** and the entity's United Kingdom identifying tax number is as follows:

_____.

- (a) ☐ 本法人係**特定英國人士**而法人之英國報稅號碼如下：

_____.

- (b) ☐ The entity is a United Kingdom Person that is not a Specified United Kingdom Person. Indicate exemption⁶

_____.

- (b) ☐ 本法人係**非特定英國人士之英國人士**。豁免身分⁶_____

If the entity is not a U.K. person, please also complete Section 5.

如法人非英國人士，請填寫第5部分。

Section 5: UK FATCA Classification for all Non United Kingdom Resident Entities

第5條：非英國法人之英國 FATCA 分級

Please complete this section if the entity is **not** a U.K. Tax Resident.

如法人**非**英國稅務居民，請填寫本部分

- 5.1 ☐ If you **are** a **Financial Institution**⁷, please tick this box.

- 5.1 ☐ 如您**是**金融機構⁷，請勾選此項。

- 5.2 If you are **not** a **Financial Institution**, please confirm the entity's status below by ticking either (a), (b) or (c):

- 5.2 ☐ 如您**非**金融機構⁷，請就(a)、(b)或(c)之一為勾選以確認法人地位

- (a) ☐ The entity is an **Exempt Beneficial Owner**⁸. Indicate status: _____

- (a) ☐ 法人係**豁免受益人**⁸地位：_____

- (b) ☐ The entity is an **Active Non-Financial Foreign Entity**⁹.

- (b) ☐ 法人係**實質營運之非金融外國實體**⁹

- (c) ☐ The entity is a **Passive Non-Financial Foreign Entity**¹⁰.

- (c) ☐ 法人係**非實質營運之非金融外國實體**¹⁰。

If you have ticked 5.2(c) (Passive Non-Financial Foreign Entity), please indicate the name of any Controlling Person(s)¹¹:

⁶ Under the UK IGA, Specified UK Person does not include: A corporation the stock of which is regularly traded on one or more established securities markets or a member of the same EAG; A depository institution; A broker or dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United Kingdom; or a Non-Reportable United Kingdom Entity as defined in Annex II paragraph V.

⁶ 依英國跨政府協議，英國人士不包括：依英國法律註冊之股票於一或數個正式之證券市場定期交易之公司或為相同 EAG 成員、存款機構、證券、商品或衍生性金融工具經紀商或經銷商；或附件 II 第 V 段所定義之無法申報之英國法人。

⁷ See definition of *Financial Institution* in Exhibit B.

⁷ 參附件 B 金融機構之定義。

⁸ "Exempt Beneficial Owner" means any of the entities listed as such in Annex II.I of the UK IGA or Section 1.1471-6 or 1.1471-6T of the U.S. Treasury Regulations. See additional notes in Exhibit B.

⁸ 「豁免受益人」意指列於英國跨政府協議附件 II 或美國財政法規第 1.1471-6 或 1.1471-6T 條之任何法人。參附件 B 之附加註譯。

⁹ See definition of *Active Non-Financial Foreign Entity* in Exhibit B.

⁹ 參附件 B 實質營運之非金融外國實體之定義。

¹⁰ See definition of *Passive Non-Financial Foreign Entity* in Exhibit B.

¹⁰ 參附件 B 非實質營運之非金融外國實體之定義。

¹¹ See definition of *Controlling Person(s)* in Exhibit B.

如您已勾選5.2(c)(非實質營運之非金融外國實體)，請提供所有控制人¹¹之全名

Full Name of any Controlling Person(s) 控制人之全名

Please complete Part V below providing further details of any ultimate Controlling Persons who are natural persons

請填寫第V部分以提供任何最終控制人(自然人)之資訊

¹¹參附件 B 控制人之定義。

PART IV: Common Reporting Standard
第IV部分：共同申報標準

Section 6: Declaration of All Tax Residency [repeat any residences indicated in Part II, Section 2 (US) and Part III, Section 4 (UK)]

第6條：全體稅務居民聲明[同第II部分第2條(美國)及第III部分第4條(英國)說明之居民]

Please indicate the Entity's place of tax residence (if resident in more than one country please detail all countries and associated tax reference number type and number). Please indicate not applicable if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent.

請提供法人稅籍地(倘稅籍地有數個國家，請詳述全數國家及相關稅務參考號碼類型及號碼)。如轄區內未發行或您無法取得稅務參考號碼或性質相似者，請載明無法適用

Country/countries of tax residency 稅籍地國家	Tax reference number type 稅務參考號碼類型	Tax reference number (e.g. TIN) 稅務參考號碼

If applicable, please specify the reason for non-availability of a tax reference number:

如適用，請說明無法取得稅務參考號碼之原因：

Section 7: CRS Classification

第7條：CRS分級

Provide your CRS classification by checking the corresponding box(es). Note that CRS classification does not necessarily coincide with your classification for US or UK FATCA purposes.

勾選相應之項目以提供您 CRS 分級。注意 CRS 分級並非需與您美國或英國 FATCA 分級之目的相符。

- 7.1** ☐ If the entity is a *Financial Institution*¹², please tick this box.
☐ 如法人是金融機構¹²，請勾選此項目。

Specify the type of Financial Institution below:

說明金融機構之類型如下：

- ☐ Reporting Financial Institution under CRS.
☐ 依 CRS 申報金融機構。

OR 或

- ☐ Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:
☐ 非依 CRS 申報金融機構。說明非金融機構之類型如下：

- ☐ Governmental Entity
☐ 政府機構
☐ International Organization
☐ 國際組織

¹² See definition of *Financial Institution* in Exhibit C.

¹² 參附件 C 金融機構之定義。

- ☐ Central Bank
 - ☐ 中央銀行
 - ☐ Broad Participation Retirement Fund
 - ☐ 參與度廣之退休基金
 - ☐ Narrow Participation Retirement Fund
 - ☐ 參與度窄之退休基金
 - ☐ Pension Fund of a Governmental Entity, International Organization, or Central Bank
 - ☐ 政府機構、國際組織或中央銀行之退休基金
 - ☐ Exempt Collective Investment Vehicle
 - ☐ 豁免之集體投資工具
 - ☐ Trust whose trustee reports all required information with respect to all CRS Reportable Accounts
 - ☐ 信託受託人就 CRS 應申報帳戶申報全數所需資料
 - ☐ Qualified Credit Card Issuer
 - ☐ 合格之信用卡發行者
 - ☐ Other Entity defined under the domestic law as low risk of being used to evade tax.
- Specify the type provided in the domestic law: _____
- ☐ 依國內法為低逃稅風險之其他實體。
- 說明國內法律規定之類型：_____

- ☐ Financial Institution resident in a Non-Participating Jurisdiction¹³ under CRS. Specify the type of Financial Institution resident in a Non-Participating Jurisdiction below:
- ☐ 金融機構居民於未簽署 CRS 之轄區¹³。說明金融機構居民於未簽署協議轄區之類型如下：

- (a) ☐ Investment Entity and managed by another Financial Institution¹⁴.
- (a) ☐ 投資法人並由其他金融機構管理¹⁴。

If you have ticked this box please indicate the name of the *Controlling Person(s)*. Please refer to the definition of Controlling Person in Exhibit C.

如您已勾選本項，請提供控制人之名稱。請參考附件 C 控制人之定義。

Full Name of any Controlling Person(s) 控制人全名	(must not be left blank) (請勿空白)

Please also complete Part V below providing further details of any ultimate Controlling Persons who are natural persons.

請填寫下列第 V 部分提供任何最終控制人(自然人)之更多資訊

- (b) ☐ Other Investment Entity
- (b) ☐ 其他投資法人
- (c) ☐ Other Financial Institution, including a Depositary Financial Institution, Custodial Institution, or Specified Insurance Company.
- (c) ☐ 其他金融機構，包括保管金融機構、存款機構，或特定保險公司。

¹³ See definition of *Non-Participating Jurisdiction* in Exhibit C.

¹³ 參附件 C 非參與轄區之定義。

¹⁴ The managing Financial Institution must be a Financial Institution other than an Investment Entity type b) defined within the definition of a Financial Institution in Exhibit C.

¹⁴ 金融機構之管理應由金融機構為之，而非附件 C 金融機構定義內所定義之投資法人類型 b)。

- 7.2 ☐ If the entity is an *Active Non-Financial Entity* ("NFE") please tick this box.
☐ 如法人係實質營運之非金融實體(「NFE」)，請勾選本項。

Specify the type of NFE below:

說明 NFE 之類型如下：

- ☐ Corporation that is regularly traded or a related entity of a regularly traded corporation.
Provide the name of the stock exchange where traded: _____
If you are a related entity of a regularly traded corporation, provide the name of the regularly traded corporation: _____
- ☐ 正常交易之公司或正常交易公司之相關實體。
提供交易證券之名稱: _____
如您係正常交易公司之相關實體，提供相關實體之名稱: _____
- ☐ Governmental Entity, International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing
- ☐ 政府機構、國際組織、中央銀行，或前述一或多個機構所完全持有之實體
- ☐ Other Active Non-Financial Foreign Entity¹⁵
- ☐ 其他實質營運之非金融外國實體¹⁵

- 7.3 ☐ If the entity is a *Passive Non-Financial Entity* please tick this box.¹⁶
If you have ticked this box please indicate the name of the *Controlling Person(s)*. Please refer to the definition of Controlling Person in Exhibit C.
- ☐ 如法人係非實質營運之非金融外國實體，請勾選本項。¹⁶
如您已勾選本項，請說明控制人之名稱。請參附件C控制人之定義。

Full Name of any Controlling Person(s) 控制人全名	(must not be left blank) (請勿空白)

Please complete Part V below providing further details of any ultimate Controlling Persons who are natural persons

請填寫下列第V部分提供任何最終控制人(自然人)之更多資訊

Entity Declaration and Undertakings

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete. I/We undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs, which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

本人/本法人聲明(法人授權簽署之人)於本表提供之資訊基於本人/本法人所知及所信係屬正確且完整。本人/本法人承諾如有任何情事變更發生導致本表之任何資訊不正確或不完整時，將於30日內立即告知收件人並提供更新之自我證明書。如依法為之，本人/本法人於此同意收件人與相關稅務資訊機關分享此一資訊。

Authorised Signature: _____ Authorised Signature: _____

授權簽署人: _____ 授權簽署人: _____

¹⁵ See definition of *Active Non-Financial Entity* in Exhibit C.

¹⁵ 參附件 C 所定義之實質營運之非金融實體。

¹⁶ Please see the definition of *Passive Non-Financial Entity* in Exhibit C.

¹⁶ 參附件 C 所定義之非實質營運之非金融實體。

Position/Title: _____

職 稱 / 職 銜 : _____

Date: (dd/mm/yyyy): _____

日 期 (日 / 月 / 年) : _____

Position/Title: _____

職稱/職銜: _____

Date: (dd/mm/yyyy): _____

日期: (日/月/年): _____

PART V: Controlling Persons

第V部分：控制人

(please complete for each Controlling Person)

(控制人請各別填寫)

Section 8 – Identification of a Controlling Person

第8條－控制人之識別

8.1 Name of Controlling Person:

8.1 控制人名稱

Family Name or Surname(s):

姓氏：

First or Given Name:

名字：

Middle Name(s):

中名：

8.2 Current Residence Address:

8.2 近期住所地址：

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

第1行(例：房屋/公寓/套房名稱、號碼、街道)

Line 2 (e.g. Town/City/Province/County/State)

第2行(例：鄉鎮/市/省/縣/州)

Country:

國家：

Postal Code/ZIP Code:

郵遞區號：

8.3 Mailing Address: (please complete if different from 8.2)

8.3 郵寄地址：(若與8.2不同，請填寫)

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

第1行(例：房屋/公寓/套房名稱、號碼、街道)

Line 2 (e.g. Town/City/Province/County/State)

第2行(例：鄉鎮/市/省/縣/州)

Country:

國家：

Postal Code/ZIP code:

郵遞區號：

8.4 Date of birth (dd/mm/yyyy)

8.4 出生日期(日/月/年)

8.5 Place of birth

8.5 出生地

Town or City of Birth

出生城市或鄉鎮

Country of Birth

出生國家

8.6 Please enter the legal name of the relevant entity Account Holder(s) of which you are a Controlling Person

8.6 請填入您係控制人之相關實體帳戶持有人之法定名稱

Legal name of **Entity 1**

實體 1 之法定名稱

Legal name of **Entity 2**

實體 2 之法定名稱

Legal name of **Entity 3**

實體 3 之法定名稱

Section 9 – Country of Residence for Tax Purposes and related Taxpayer Reference Number or functional equivalent (“TIN”)

第 9 條 – 居住國家之稅務目的及相關納稅義務人參考號碼或相類者(「TIN」)

Please complete the following table indicating:

請填寫下列表格說明：

(i) where the Controlling Person is tax resident;

(i) 如控制人係稅務居民；

(ii) the Controlling Person's TIN for each country indicated; and,

(ii) 控制人已提供各國之 TIN；及

(iii) if the Controlling Person is a tax resident in a country that is a Reportable Jurisdiction(s) then please also complete **Section 10 “Type of Controlling Person”**.

(iii) 如控制人係應申報轄區國之稅務居民，請填寫第 10 條「控制人類型」。

If the Controlling Person is tax resident in more than three countries please use a separate sheet

如控制人係三國以上之稅務居民，請分別填寫表單

	Country/countries of tax residency 稅籍地國家	Tax reference number type 稅務參考號碼類型	Tax reference number (e.g. TIN) 稅務參考號碼(例 TIN)
1			
2			
3			

If applicable, please specify the reason for non-availability of a tax reference number:

如適用，請說明無法取得稅務參考號碼之原因：

Section 10 – Type of Controlling Person

(Please only complete this section if you are tax resident in one or more Reportable Jurisdictions)

第 10 條 – 控制人類型

(如您係一或多個應申報轄區之稅務居民，請僅填寫本條)

Please provide the Controlling Person's Status by ticking the appropriate box. 請勾選適當選項以提供控制人地位	Entity 1 實體 1	Entity 2 實體 2	Entity 3 實體 3
a. Controlling Person of a legal person – control by ownership a. 法人之控制人 – 所有人控制			
b. Controlling Person of a legal person – control by other means b. 法人之控制人 – 其他方式控制			
c. Controlling Person of a legal person – senior managing official c. 法人之控制人 – 高階管理人員			
d. Controlling Person of a trust – settlor d. 信託之控制人 – 委託人			
e. Controlling Person of a trust – trustee e. 信託之控制人 – 受託人			
f. Controlling Person of a trust – protector f. 信託之控制人 – 監察人			
g. Controlling Person of a trust – beneficiary g. 信託之控制人 – 受益人			
h. Controlling Person of a trust – other h. 信託之控制人 – 其他人			
i. Controlling Person of a legal arrangement (non-trust) – settlor-equivalent i. 法律安排(非信託)之控制人 – 類似委託人			
j. Controlling Person of a legal arrangement (non-trust) – trustee-equivalent j. 法律安排(非信託)之控制人 – 類似受託人			
k. Controlling Person of a legal arrangement (non-trust) – protector-equivalent k. 法律安排(非信託)之控制人 – 類似監察人			

Please provide the Controlling Person's Status by ticking the appropriate box. 請勾選適當選項以提供控制人地位	Entity 1 實體 1	Entity 2 實體 2	Entity 3 實體 3
l. Controlling Person of a legal arrangement (non-trust) – <i>beneficiary-equivalent</i> l. 法律安排(非信託)之控制人 – 類似受益人			
m. Controlling Person of a legal arrangement (non-trust) – <i>other-equivalent</i> m. 法律安排(非信託)之控制人 – 類似其他人			

Controlling Person Declaration and Undertakings

控制人聲明及瞭解

I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which [I/the Controlling Person] may be tax resident pursuant to international agreements to exchange financial account information.

本人知悉本表格所含之資訊及相關控制人資訊，及任何應申報帳戶應向帳戶開設國家之稅務機關進行申報，並與[本人或控制人]為稅務居民之其他國家之稅務機關依國際條約進行金融帳戶資訊交換。

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates.

本人保證本人係本表格相關之法人帳戶持有人持有帳戶之控制人，或代表控制人簽名。

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

本人聲明於本聲明之全數資料基於本人所知及所信係屬正確且完整。

I undertake to advise the recipient within 30 days 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, and to provide the recipient with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

本人承諾如有任何情事變更而影響本表格第 1 部分稅務居民地位之辨別或導致本表格所含資訊不正確時，將於 30 日內告知收件人，並於此等情事變更後 30 日內提供收件人相應更新之自我證明及聲明

Signature: _____

簽名：_____

Print name: _____

正楷簽名：_____

Date: _____

日期：_____

Note: If you are not the Controlling Person please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

註：如您非控制人，請說明您於文件上簽名之職位。如依委任書而簽名，亦請附上經公證之委任書。

Capacity: _____

職位：_____

EXHIBIT A

附件 A

US IGA DEFINITIONS

美國跨政府協議定義

Account Holder means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this Agreement, and such other person is treated as holding the account. For purposes of the immediately preceding sentence, the term “Financial Institution” does not include a Financial Institution organized or incorporated in a U.S. Territory. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

帳戶持有人意指被開設帳戶之金融機構列為或視為該金融帳戶持有人之人。一人(非金融機構)為他人利益或帳戶為代理人、保管機構、受任人、簽署人、投資顧問或中介機構而持有金融帳戶，依其契約目的並不視為該帳戶之持有人，而該他人則視為持有該帳戶。為前所述之目的，「金融機構」一詞不包括於美國領土所組織或設立之金融機構。就現金價值保險契約或年金契約而言，帳戶持有人係任何人有權運用該契約之現金價值或轉換該利益。如無人能運用該現金價值或轉換該利益，該帳戶持有人係於該契約上所列為所有人之人及依契約條件有權付款之人。於現金價值保險契約或年金契約到期時，依契約有權收受付款之人被視為帳戶持有人。

Active Non-Financial Foreign Entity means any NFFE which is a Non U.S. entity that meets any of the following criteria:

實質營運之非金融外國實體意指任何符合下列標準之非美國實體 NFFE：

- (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;
- (a) 消極收入少於 NFFE 前一年度或其他適當申報期間之總收入之 50%，且生產或持有作為賺取消極收入之資產少於 NFFE 前一年度或其他適當申報期間所持有資產之 50%；
- (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;
- (b) NFFE 之股票於正式之證券市場正常交易或 NFFE 係一與於正式證券市場正常交易實體之相關實體；
- (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;
- (c) 設立於美國領土之 NFFE 及全數受付人之所有人係真正的美國領域居民；
- (d) The NFFE is a non-U.S. government, 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;
- (d) NFFE 非美國政府、美國領土之政府、國際組織、非美國中央銀行或前述一個或數個實體所全數所有；
- (e) substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and 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;
- (e) NFFE 之營運主要係持有從事交易或非金融機構業務並提供金融及服務之一個或數個子公司 (全部或一部)已發行之股票，倘 NFFE 為投資基金，例如私募股權基金、創業投資基金、融資收購基金或任何以取得或投資公司為目的且爾後持有此等公司之利息作為資本資產以達投資目的之投資工具，則 NFFE 不屬此類別。
- (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;
- (f) NFFE 尚未營運且先前無營運紀錄，惟投入資金期以從事非金融機構業務；惟，該 NFFE 自最初設立日起逾 24 個月而未營運，則不符合此一情況；
- (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;
- (g) NFFE 於過去五年非金融機構，且於清算其資產中或重整以期繼續或重新開始營運非金融機構業務；

- (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; or
- (h) NFFE 與非金融機構之相關實體主要從事金融及避險交易，且未提供金融或避險服務予任何非相關實體之實體，惟任何此等相關實體集團係主要從事非金融機構之業務；或
- (i) The NFFE is an “excepted NFFE” as described in relevant U.S. Treasury Regulations; or
- (i) NFFE 係相關美國財政法規所定義之「豁免 NFFE」；或
- (j) The NFFE meets all of the following requirements:
- (j) NFFE 全數符合下列要求：
 - i) It is established and maintained in its country 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;
 - i) 其於所在國家設立及營運係專為宗教、慈善、科學、藝術、文化、運動或教育目的；或其於所在轄區設立及營運且其係專業組織、商業團體、商會、勞動組織、農業或園藝組織、公民聯盟或專為促進社會福利之營運組織；
 - ii) It is exempt from income tax in its country of residence;
 - ii) 其於所在國家豁免所得稅；
 - iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iii) 其股東或成員就其收入或資產並無所有權或利益；
 - iv) The applicable laws of the Entity’s country of residence or the Entity’s formation documents do not permit any income or assets of the Entity 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 Entity’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and
 - iv) 實體所在國家之應適用法律或實體之組織文件未准予實體將任何收入或資產分配予或將利益給予私人或非慈善實體而未依實體之慈善活動之處理，或就服務提供給付合理報酬，或就實體購買財產而給付反應公平市場價格；及
 - v) The applicable laws of the Entity’s country of residence or the Entity’s formation documents require that, upon the Entity’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 Entity’s jurisdiction of residence or any political subdivision thereof.
 - v) 實體所在國家之應適用法律或實體之組織文件要求於實體之清算或解散時，其全部資產分配於政府實體或其他非營利組織，或歸還實體所在轄區之政府或任何政府分支。

Code means the U.S Internal Revenue Code of 1986, as amended.

法規意指 1986 年修正之美國國內稅收法。

Controlling Person means the natural persons who exercise direct or indirect control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations (“FATF”).

控制人意指對一實體行使直接或間接控制之自然人。於信託之情況下，此一詞意指委託人、受託人、監察人(如任何)、受益人或分級受益人，及任何其他自然人行使最終影響力控制信託，及於非信託之法律安排下，此一詞意指相同或相似情況之人。「控制人」一詞應依金融行動小組建議(「FATF」)為解釋。

FATF Recommendations on Controlling Persons:

FATF 就控制人之建議：

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons¹⁷:

藉由下列資料，識別客戶之受益人及採取合理方式以核實此等人之身分。就法人而言¹⁷：

¹⁷ Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

¹⁷ 方式(a)至(b)並非二擇一之選項，而係階層式方式，如已適用前一方式而未被視為受益人時接續適用下一方式。

- (a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest¹⁸ in a legal person; and
- (a) 擁有最終控制法人所有權利益¹⁸之自然人身分(如任何 – 所有權利益可能多樣而無自然人(無論單獨或一同行為)藉由所有權進行控制法人或安排); 及
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (b) 依(a)無法確定該人是否控制所有權利益而為受益人或是否無自然人藉由所有權利益運用控制力、自然人身分(如任何)藉由其他方式進行控制法人或安排。
- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.
- (c) 如依前述(a)或(b)辨視無自然人時，金融機構應辨視且採取合理方式以核實任職高階管理人員之相關自然人之身分。

Entity means a legal person or a legal arrangement such as a trust.

實體意指法人或如信託之法律安排。

Exempt Beneficial Owners under the US IGA include Government entities, International Organisations, Central Bank, Broad Participation Retirement Funds, Narrow Participation Retirement Funds, Pension Funds of an Exempt Beneficial Owner, and Investment Entities wholly owned by Exempt Beneficial Owners. Please refer to the IGA for detailed definitions.

豁免受益人依美國跨政府協議包括政府實體、國際組織、中央銀行、參與度廣之退休基金、參與度窄之退休基金、退休基金之豁免受益人，及由豁免受益人全數掌握之投資實體。請參跨政府協議之詳細定義。

Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

金融機構意指保管機構、存款機構、投資實體或特定保險公司

- (a) *Custodial Institution* means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (a) **保管機構**是指為其他人士持有金融資產，以之作為其業務的重大部份的任何實體。如於：(i)截至作出決定的年度之前的 12 月 31 日（或非曆年會計期間的最後一日）止三個年度期間；或(ii)機構已存在的期間（以較短期間者為準）內，機構的總收入內持有金融資產及有關金融服務所佔的部份相等於或超過該機構的總收入的 20%，該機構即以為其他人士持有金融資產作為業務的重大部份。
- (b) *Depository Institution* means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (b) **存款機構**是指從事一般銀行或相類以活動的過程中接收存款的機構。
- (c) *Investment Entity* means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer: (1) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; (2) individual and collective portfolio management; or (3) otherwise investing, administering, or managing funds or money on behalf of other persons. The term Investment entity shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and
- (c) **投資實體**是指藉著為或代客戶進行以下一項或多項活動或營運作為業務經營（或由某個藉著進行以下一項或多項活動或營運作為業務經營的機構管理）的任何實體：(1)買賣貨幣市場工具（包括支票、匯票、存款證、衍生工具等）；外匯；兌換、利率及指數工具；可轉換證券；或商品期貨交易；(2) 個人及集體投資組合管理；或(3) 以其他方式代其他人士投資、管理或處理基金或貨幣。投資實體一詞應以規定於金融行動特別小組建議之「金融機構」定義而為解釋；及
- (d) *Specified Insurance Company* means any entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

¹⁸ A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%).

¹⁸ 控制所有權利益依公司所有權結構而定。其可能以一基準點為準，例如任何人擁有公司超過一定之比例(如 25%)。

- (d) 特定保險公司是指作為發出現金價值保險合約或年金合約，或有責任就現金價值保險合約或年金合約付款的保險公司（或保險公司的控股公司）的任何實體。

NFFE means any Non-U.S. Entity that is not a Financial Institution as defined in US FATCA.

非金融外國實體意指美國FATCA定義之非金融機構之非美國實體。

Non-U.S. Entity means an Entity that is not a U.S. Person.

非美國實體意指非美國人士之實體。

Passive Non-Financial Foreign Entity means any NFFE that is not an Active Non-Financial Foreign Entity.

非實質營運之非金融外國實體意指任何非實質營運之非金融外國實體之 NFFE。

Related Entity An entity is a *Related Entity* of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity. Notwithstanding the foregoing, either Party may treat an entity as not a related entity if the two entities are not members of the same affiliated group, as defined in Section 1471(e)(2) of the Code.

相關實體係如一實體控制其他實體或兩實體間共同控制，則一實體為另一實體之相關實體。為此目的控制包括直接或間接持有逾一實體表決權或價值之百分之 50。縱如前述，倘兩實體間非法規第 1471(e)(2)所定義之同一關係集團之成員，則一實體得將另一實體視為非相關實體。

Specified U.S. Person means a U.S. Person other than:

特定美國人士意指美國人士而不包括：

- (a) a corporation the stock of which is regularly traded on established securities markets;
- (a) 股票於正式證券市場進行正常交易之公司；
- (b) any corporation that is a member of the same expanded affiliated group;
- (b) 為同一關係集團成員之公司；
- (c) the United States or any wholly owned agency or instrumentality thereof;
- (c) 美國或其機構或部門所全部掌控者；
- (d) any State of the United States, any U.S. Territory, any political subdivision or wholly owned agency or instrumentality of any one or more of the foregoing;
- (d) 任何美國州、任何美國領土、任何政府分支機構或任何由前述一個或數個機構或部門所全數掌握者；
- (e) any organization exempt from taxation under section 501 (a) of the Internal Revenue Code (the “Code”) or certain individual retirement plans defined in section 7701(a)(37) of the Code ;
- (e) 任何依國內稅收法(「法規」)第 501(a)條之稅務豁免組織或法規第 7701(a)(37)所定義之特定人退休計劃；
- (f) any bank as defined in section 581 of the Code;
- (f) 依法規第 581 條所定義之銀行；
- (g) any real estate investment trust as defined in section 856 of the Code;
- (g) 依法規第 856 條所定義之不動產投資信託；
- (h) any regulated investment company defined in section 851 of the Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940;
- (h) 依法規第 851 條所定義之任何經規管之投資公司或依 1940 年投資公司法註冊於美國證券交易委員會之任何實體；
- (i) any common trust fund as defined in section 584(a) of the Code;
- (i) 依法規第 584(a)條所定義之共同信託基金；
- (j) any trust that is exempt from tax under section 664(c) of the Code or that is described in 4947(a)(1) of the Code;
- (j) 依法規第 664(c)條或法規第 4947(a)(1)所述之稅務豁免信託；
- (k) a dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United States or any State;
- (k) 依美國或各州法律所註冊之證券、商品期貨或衍生性金融工具之交易商；
- (l) a broker as defined in section 6045(c) of the Code; or
- (l) 依法規第 6045(c)條所定義之經紀商；或
- (m) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the Code
- (m) 依法規第 403(b)條或第 457(g)條所述計劃之稅務豁免信託。

U.S. Person means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. Refer to the U.S. Internal Revenue Code for further interpretation.

美國人士意指為美國公民或居民之個人、依美國或各州法律或於美國設立之合夥或公司，一信託若(i)美國國內法院依法律權限以命令或判決關於信託實施之相關事項，及(ii)一個或數個美國人士有權控制信託大部分之決策，或美國公民或居民之遺產。參考美國國內稅收法為進一步解釋。

EXHIBIT B

附件 B

UK IGA DEFINITIONS

英國跨政府協議定義

Account Holder means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment adviser, or intermediary, is not treated as holding the account for the purposes of this Agreement, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

帳戶持有人意指被開設帳戶之金融機構列為或視為該金融帳戶持有人之人。一人(非金融機構)為他人利益或帳戶為代理人、保管機構、受任人、簽署人、投資顧問或中介機構而持有金融帳戶，依其契約目的並不視為該帳戶之持有人，而該他人則視為持有該帳戶。為前所述之目的，「金融機構」一詞不包括於美國領土所組織或設立之金融機構。就現金價值保險契約或年金契約而言，帳戶持有人係任何人有權運用該契約之現金價值或轉換該利益。如無人能運用該現金價值或轉換該利益，該帳戶持有人係於該契約上所列為所有人之人及依契約條件有權付款之人。於現金價值保險契約或年金契約到期時，依契約有權收受付款之人被視為帳戶持有人。

Active Non-Financial Foreign Entity means any NFFE 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;
- (a) 消極收入少於 NFFE 前一年度或其他適當申報期間之總收入之 50%，且生產或持有用作賺取消極收入之資產少於 NFFE 前一年度或其他適當申報期間所持有資產之 50%；
- (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;
- (b) NFFE 之股票於正式之證券市場正常交易或 NFFE 係一與於正式證券市場正常交易實體之相關實體；
- (c) The NFFE is a government, a political subdivision of such government or a public body performing a function of such government or a political subdivision thereof, or an entity wholly owned by one or more of the foregoing;
- (c) NFFE 係政府、政府分支機關或執行此等政府或政府分支機關職務之公共團體，或前述一個或數個實體全數掌握者；
- (d) 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;
- (d) NFFE 之營運主要係持有從事交易或非金融機構業務並提供金融及服務之一個或數個子公司 (全部或一部)已發行之股票，倘 NFFE 為投資基金，例如私募股權基金、創業投資基金、融資收購基金或任何以取得或投資公司為目的且爾後持有此等公司之利息作為資本資產以達投資目的之投資工具，則 NFFE 不屬此類別。
- (e) 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;
- (e) NFFE 尚未營運且先前無營運紀錄，惟投入資金期以從事非金融機構業務；惟，該 NFFE 自最初設立日起逾 24 個月而未營運，則不符合此一情況；
- (f) 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; or
- (f) NFFE 於過去五年非金融機構，且於清算其資產中或重整以期繼續或重新開始營運非金融機構業務；或
- (g) 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.
- (g) NFFE 與非金融機構之相關實體主要從事金融及避險交易，且未提供金融或避險服務予任何非相關實體之實體，惟任何此等相關實體集團係主要從事非金融機構之業務；或

Code means the U.S Internal Revenue Code of 1986, as amended.

法規意指 1986 年修正之美國國內稅收法。

Controlling Person means the natural persons who exercise direct or indirect control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

控制人意指對一實體行使直接或間接控制之自然人。於信託之情況下，此一詞意指委託人、受託人、監察人(如任何)、受益人或分級受益人，及任何其他自然人行使最終影響力控制信託，及於非信託之法律安排下，此一詞意指相同或相似情況之人。

「控制人」一詞應依金融行動小組建議(「FATF」)為解釋。

FATF Recommendations on Controlling Persons:

FATF 就控制人之建議：

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons¹⁹:

藉由下列資料，辨別客戶之受益人及採取合理方式以核實此等人之身分。就法人而言¹⁹：

- (a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest²⁰ in a legal person; and
- (a) 擁有最終控制法人所有權利益²⁰之自然人身分(如任何 – 所有權利益可能多樣而無自然人(無論單獨或一同行為)藉由所有權進行控制法人或安排)；及
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (b) 依(a)無法確定該人是否控制所有權利益而為受益人或是否無自然人藉由所有權利益運用控制力、自然人身分(如任何)藉由其他方式進行控制法人或安排。
- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.
- (c) 如依前述(a)或(b)識別無自然人時，金融機構應識別且採取合理方式以核實任職高階管理人員之相關自然人之身分。

Exempt Beneficial Owners under the UK IGA include Government entities, International Organisations, Broad and Narrow Participation Retirement Funds, Pension Funds of an Exempt Beneficial Owner, Investment Entities wholly owned by Exempt Beneficial Owners, and Limited Capacity Exempt Beneficial Owners. Please refer to the IGA for detailed definitions.

豁免受益人依美國跨政府協議包括政府實體、國際組織、中央銀行、參與度廣之退休基金、參與度窄之退休基金、退休基金之豁免受益人，及由豁免受益人全數掌握之投資實體。請參跨政府協議之詳細定義。

Limited Capacity Exempt Beneficial Owners. The Controlling Persons of an NFFE that meets all of the following requirements shall be treated as an Exempt Beneficial Owner solely in their capacity as a Controlling Person of that NFFE:

有限資本豁免受益人。NFFE 之控制人符合下列全部要求，就其作為 NFFE 控制人之資本內應視為豁免受益人

- (a) 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 organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organization, civic league or an organisation operated exclusively for the promotion of social welfare;
- (a) 其於所在轄區設立及營運係專為宗教、慈善、科學、藝術、文化、運動或教育目的；或其於所在轄區設立及營運且其係專業組織、商業團體、商會、勞動組織、農業或園藝組織、公民聯盟或專為促進社會福利之營運組織；
- (b) It is exempt from income tax in its jurisdiction of residence;
- (e) 其於所在轄區豁免所得稅；

¹⁹ Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

¹⁹ 方式(a)至(b)並非二擇一之選項，而係階層式方式，如已適用前一方式而未被視為受益人時接續適用下一方式。

²⁰ A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%).

²⁰ 控制所有權利益依公司所有權結構而定。其可能以一基準點為準，例如任何人擁有公司超過一定之比例(如 25%)。

- (c) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (c) 其股東或成員就其收入或資產並無所有權或利益；
- (d) 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
- (d) 實體所在國家之應適用法律或實體之組織文件未准予實體將任何收入或資產分配予或將利益給予私人或非慈善實體而未依實體之慈善活動之處理，或就服務提供給付合理報酬，或就實體購買財產而給付反應公平市場價格；及
- (e) 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 organisation, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.
- (e) 實體所在國家之應適用法律或實體之組織文件要求於實體之清算或解散時，其全部資產分配於政府實體或其他非營利組織，或歸還實體所在轄區之政府或任何政治分支。

Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

金融機構意指保管機構、存款機構、投資實體或特定保險公司

- (a) *Custodial Institution* means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (a) **保管機構**是指為其他人士持有金融資產，以之作為其業務的重大部份的任何實體。如於：(i)截至作出決定的年度之前的 12 月 31 日（或非曆年會計期間的最後一日）止三個年度期間；或(ii)機構已存在的期間（以較短期間者為準）內，機構的總收入內持有金融資產及有關金融服務所佔的部份相等於或超過該機構的總收入的 20%，該機構即以為其他人士持有金融資產作為業務的重大部份。
- (b) *Depository Institution* means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (b) **存款機構**是指從事一般銀行或相類以活動的過程中接收存款的機構。
- (c) *Investment Entity* means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer: (1) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; (2) individual and collective portfolio management; or (3) otherwise investing, administering, or managing funds or money on behalf of other persons. The term Investment entity shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and
- (c) **投資實體**是指藉著為或代客戶進行以下一項或多項活動或營運作為業務經營（或由某個藉著進行以下一項或多項活動或營運作為業務經營的機構管理）的任何實體：(1)買賣貨幣市場工具（包括支票、匯票、存款證、衍生工具等）；外匯；兌換、利率及指數工具；可轉換證券；或商品期貨交易；(2)個人及集體投資組合管理；或(3)以其他方式代其他人士投資、管理或處理基金或貨幣。投資實體一詞應以規定於金融行動特別小組建議之「金融機構」定義而為解釋；及
- (d) *Specified Insurance Company* means any entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.
- (d) **特定保險公司**是指作為發出現金價值保險合約或年金合約，或有責任就現金價值保險合約或年金合約付款的保險公司（或保險公司的控股公司）的任何實體。

Non-Financial Foreign Entity or NFFE means any Non-United Kingdom Resident Entity that is not a Financial Institution as defined in UK FATCA.

非金融外國實體意指英國 FATCA 定義之非金融機構之非英國實體。

Non-United Kingdom Resident Entity means an entity that is not resident in the United Kingdom for the purposes of UK FATCA.

非英國居民實體意指依英國 FATCA 目的非居住於英國之實體。

Passive Non-Financial Foreign Entity means any NFFE that is not an Active Non-Financial Foreign Entity.

非實質營運之非金融外國實體意指任何非實質營運之非金融外國實體之 NFFE。

Related Entity An entity is a *Related Entity* of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity. Notwithstanding the foregoing, either Party may treat an entity as not a related entity if the two entities are not members of the same affiliated group, as defined in Section 1471(e)(2) of the Code.

相關實體係如一實體控制其他實體或兩實體間有共同控制，則實體為另一實體之**相關實體**。為此目的控制包括直接或間接持有逾一實體表決權或價值之百分之 50。縱如前述，倘兩實體間非法規第 1471(e)(2)所定義之同一關係集團之成員，則一實體得將另一實體視為非相關實體。

Specified United Kingdom Person means a person who is resident in the United Kingdom for tax purposes, other than:

特定英國人士意指基於稅務目的居住於英國之人，不包括：

- (a) a corporation the stock of which is regularly traded on one or more established securities markets;
- (a) 股票於正式證券市場進行正常交易之公司；
- (b) a corporation that is a member of the same affiliated group, as defined in Section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in (a) above;
- (b) 依美國國內稅收法第 1471(e)(2)所定義同一關係集團成員之同(a)所述之公司；
- (c) a Depository Institution;
- (c) 存款機構；
- (d) a broker or dealer in securities, commodities, or derivative financial instruments (including notional principle contracts, futures, forwards, and options) that is registered as such under the laws of the United Kingdom; or
- (d) 依英國法律所註冊之證券、商品期貨或衍生性金融工具(包括名目本金契約、期貨、遠期及選擇權)之經紀商或交易商；
- (e) a Non-Reportable United Kingdom Entity as defined in Annex II paragraph V of UK FATCA (referring to certain UK governmental organizations, international organizations, central bank and UK retirement funds).
- (e) 英國 FATCA 附件 II 第 V 段所定義之豁免申報英國實體(參考特定英國政府組織、國際組織、中央銀行及英國退休基金)。

U.K. Tax Resident means a resident in the United Kingdom for tax purposes (including where a person or entity is resident in United Kingdom and in any other jurisdiction under the respective domestic laws of the United Kingdom and such other jurisdiction).

英國稅務居民意指基於稅務目的而居住於英國(包括各自依英國及其他轄區國內法，人或實體居住於英國及其他任何轄區)。

EXHIBIT C

附件 C

CRS DEFINITIONS

CRS 定義

Account Holder means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

帳戶持有人意指被開設帳戶之金融機構列為或視為該金融帳戶持有人之人。一人(非金融機構)為他人利益或帳戶為代理人、保管機構、受任人、簽署人、投資顧問或中介機構而持有金融帳戶，依其契約目的並不視為該帳戶之持有人，而該他人則視為持有該帳戶。為前所述之目的，「金融機構」一詞不包括於美國領土所組織或設立之金融機構。就現金價值保險契約或年金契約而言，帳戶持有人係任何人有權運用該契約之現金價值或轉換該利益。如無人能運用該現金價值或轉換該利益，該帳戶持有人係於該契約上所列為所有人之人及依契約條件有權付款之人。於現金價值保險契約或年金契約到期時，依契約有權收受付款之人被視為帳戶持有人。

Active Non-Financial Entity means any NFE that meets any of the following criteria:

實質營運之非金融實體意指任何符合下列標準之任何 NFE：

- a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- a) 消極收入少於 NFE 前一年度或其他適當申報期間之總收入之 50%，且生產或持有用作賺取消極收入之資產少於 NFE 前一年度或其他適當申報期間所持有資產之 50%；
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- b) NFE 之股票於正式之證券市場正常交易或 NFE 係一與於正式證券市場正常交易實體之相關實體；
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- c) NFE 係政府實體、國際組織、中央銀行，或由前述一個或數個全數掌握之實體；
- d) substantially all of the activities of the NFE 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 Entity does not qualify for this status if the Entity 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;
- d) NFE 之營運主要係持有從事交易或非金融機構業務並提供金融及服務之一個或數個子公司 (全部或一部) 已發行之股票，倘 NFE 為投資基金，例如私募股權基金、創業投資基金、融資收購基金或任何以取得或投資公司為目的且爾後持有此等公司之利息作為資本資產以達投資目的之投資工具，則 NFE 不屬此類別。
- e) the NFE 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 NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- e) NFE 尚未營運且先前無營運紀錄，惟投入資金期以從事非金融機構業務；惟，該 NFE 自最初設立日起逾 24 個月而未營運，則不符合此一情況；
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- f) NFE 於過去五年非金融機構，且於清算其資產中或重整以期繼續或重新開始營運非金融機構業務；
- g) the NFE 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; or
- g) NFE 與非金融機構之相關實體主要從事金融及避險交易，且未提供金融或避險服務予任何非相關實體之實體，惟任何此等相關實體集團係主要從事非金融機構之業務；或

h) the NFE meets all of the following requirements:

h) NFE 全數符合下列要求：

- 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 organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- i) 其於所在國家設立及維持係專為宗教、慈善、科學、藝術、文化、運動或教育目的；或其於所在轄區設立及營運且其係專業組織、商業團體、商會、勞動組織、農業或園藝組織、公民聯盟或專為促進社會福利之營運組織；
- ii) it is exempt from income tax in its jurisdiction of residence;
- ii) 其於所在轄區豁免所得稅；
- iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- iii) 其股東或成員就其收入或資產並無所有權或利益；
- iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE 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 NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
- iv) 實體所在國家之應適用法律或實體之組織文件未准予實體將任何收入或資產分配予或將利益給予私人或非慈善實體而未依實體之慈善活動之處理，或就服務提供給付合理報酬，或就實體購買財產而給付反應公平市場價格；及
- v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.
- v) 實體所在國家之應適用法律或實體之組織文件要求於實體之清算或解散時，其全部資產分配於政府實體或其他非營利組織，或歸還實體所在轄區之政府或任何政治分支。

Controlling Person means the natural persons who exercise direct or indirect control over an entity. In the case of a trust, such term means the settlor(s), the trustees(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

控制人意指對一實體行使直接或間接控制之自然人。於信託之情況下，此一詞意指委託人、受託人、監察人(如任何)、受益人或分級受益人，及任何其他自然人行使最終影響力控制信託，及於非信託之法律安排下，此一詞意指相同或相似情況之人。「控制人」一詞應依金融行動小組建議(「FATF」)為解釋。

FATF Recommendations on Controlling Persons:

FATF 就控制人之建議：

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons²¹:

藉由下列資料，辨別客戶之受益人及採取合理方式以核實此等人之身分。就法人而言²¹：

- (a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest²² in a legal person; and
- (a) 擁有最終控制法人所有權利益²²之自然人身分(如任何 – 所有權利益可能多樣而無自然人(無論單獨或一同行為)藉由所有權進行控制法人或安排)；及
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (b) 依(a)無法確定該人是否控制所有權利益而為受益人或是否無自然人藉由所有權利益運用控制力、自然人身分(如任何)藉由其他方式進行控制法人或安排。

²¹ Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

²¹ 方式(a)至(b)並非二擇一之選項，而係階層式方式，如已適用前一方式而未被視為受益人時接續適用下一方式。

²² A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%).

²² 控制所有權利益依公司所有權結構而定。其可能以一基準點為準，例如任何人擁有公司超過一定之比例(如 25%)。

- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.
- (c) 如依前述(a)或(b)識別無自然人時，金融機構應識別且採取合理方式以核實任職高階管理人員之相關自然人之身分。

Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

金融機構意指保管機構、存款機構、投資實體或特定保險公司：

- (a) **Custodial Institution** means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (a) **保管機構**是指為其他人士持有金融資產，以之作為其業務的重大部份的任何實體。如於：(i)截至作出決定的年度之前的 12 月 31 日（或非曆年會計期間的最後一日）止三個年度期間；或(ii)機構已存在的期間（以較短期間者為準）內，機構的總收入內持有金融資產及有關金融服務所佔的部份相等於或超過該機構的總收入的 20%，該機構即以為其他人士持有金融資產作為業務的重大部份。
- (b) **Depository Institution** means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (b) **存款機構**是指從事一般銀行或相類以活動的過程中接收存款的機構。
- (c) **Investment Entity** means any entity :
- (c) **投資實體**意指任何實體：
- (A) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
- (A) 為客戶利益而主要執行下列一項或數項行為或營運：
- i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- i) 交易貨幣市場工具(支票、帳單、存單、衍生性商品等)；外匯；交換、利率及指數工具；可轉換證券；或商品期貨交易；
- ii) individual and collective portfolio management; or
- ii) 個人及集體投資組合管理；或
- iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
- iii) 其他為他人利益而投資、操作或管理金融資產或貨幣；或
- (B) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the entity is managed by another entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in limb (A) of this definition.
- (B) 若由保管機構、存款機構、特定保險公司或本定義(A)所規定之投資實體之另一實體管理該實體，主要因投資、再投資或交易金融資產而產生總收入。

An entity is treated as primarily conducting as a business one or more of the activities described in limb (A), or an entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for purposes of limb (B) if the entity's gross income attributable to the relevant activities equals or exceeds 50% of the entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the entity has been in existence. The term "Investment Entity" does not include an entity that is an Active Non-Financial Foreign Entity because it meets any of the criteria in subparagraphs d) through (g) of the definition of Active NFE.

被視為主要從事一項或多數(A)所述之業務之實體，或主要因投資、再投資或交易金融資產而產生總收入之實體，或。如於：(i)截至作出決定的年度之前的 12 月 31 日止三個年度期間；或(ii)實體已存在的期間內，基於(B)之目的而交易金融資產而其總收入有相當或超過 50%係因相關活動而產生。因符合實質營運之非金融實體定義之第 d)點至第(g)點之所有標準，故「投資實體」一詞不包括實質營運之非金融外國實體。

The preceding paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and
前段所述應依金融行動小組建議之「金融機構」定義所規定之相似語詞而進行解釋。

- (d) **Specified Insurance Company** means any entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

- (d) **特定保險公司**是指作為發出現金價值保險合約或年金合約，或有責任就現金價值保險合約或年金合約付款的保險公司（或保險公司的控股公司）的任何實體。

Non-Financial Entity or NFE means any Entity that is not a Financial Institution.

非金融實體意指非金融機構之實體。

Non-Participating Jurisdiction means a jurisdiction that is not a Participating Jurisdiction.

未參與簽署轄區意指未參與簽署之轄區。

Non-Reporting Financial Institution means any Financial Institution that is:

豁免申報金融機構意指任何金融機構係：

- (a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (a) 政府實體、國際組織或中央銀行，而非特定保險公司、保管機構或存款機構從事商業金融行為所生之義務而為之付款
- (b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- (b) 參與度廣之退休基金；參與度窄之退休基金；政府機構之退休基金、國際組織或中央銀行；或合格信用卡發行者；
- (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;
- (c) 任何呈現低逃稅風險而有與第 B(1)(a) 及(b)點規定之實體相似特性之其他實體，及國內法係定義為豁免申報金融機構，惟此等豁免申報金融機構實體之地位無違共同申報標準之目的；
- (d) an Exempt Collective Investment Vehicle; or
- (d) 豁免集體投資工具；或
- (e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.
- (e) 信託於信託受託人係應申報金融機構及依第 1 條關於信託應申報帳戶而申報全部要求之資訊

Participating Jurisdiction means a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information specified in Section I (of the CRS), and (ii) which is identified in a published list.

參與簽署轄區意指轄區(i)有協議適當依 CRS 第 1 條規定所提供之資訊，及(ii)確認公布名單。

Participating Jurisdiction Financial Institution means (i) any Financial Institution that is resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside such Participating Jurisdiction, and (ii) any branch of a Financial Institution that is not resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

參與簽署轄區金融機構意指(i)任何金融機構居住於參與簽署轄區，惟於簽署轄區外之任何金融機構分支將予排除，及(ii)任何位於簽署轄區而未居住於簽署轄區之金融機構分支。

Passive Non-Financial Entity means any: (i) Non-Financial Entity that is not an Active Non-Financial Entity; or (ii) an Investment Entity described in limb B (or subparagraph A(6)(b) of the Standard) of the definition of Investment Entity that is not a Participating Jurisdiction Financial Institution.

非實質營運之非金融實體意指任何：(i)非實質營運之非金融實體；或(ii)投資實體定義第 B 點(或標準第 A(6)(b)點)所述之投資實體非參與簽署轄區金融機構。

Related Entity means an entity related to another entity because (i) either entity controls the other entity; (ii) the two entities are under common control; or (iii) the two entities are Investment Entities described limb B of the definition of Investment Entity, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

相關實體意指一實體與另一實體相關，係因(i)一實體控制其他實體；(ii)兩實體間有共同控制；或(iii)兩實體為投資實體定義第 B 點之投資實體而共同管理，且此等管理執行此等投資實體正當查核義務。為此目的控制包括直接或間接持有逾一實體表決權或價值之百分之 50。

注意：以下中文翻譯資訊僅係協助投資人填具表格之用途，內容可能未盡完整，亦不構成任何稅法上之建議，亦不得用於規避稅負罰則。投資人應依個別情況，自行諮詢專業稅務顧問，以瞭解美國、英國及其他有關國家之稅法相關規定。如中文與英文內容有所歧異，應以英文內容為準。**In the event of a discrepancy between English and Chinese contents, the English content shall prevail.**

Appendix 1

附件1

Individual Self-Certification

個人自我證明書

Instructions for completion

填寫說明

We are obliged under the Tax Information Authority Law (as amended), Regulations, and Guidance Notes made pursuant to that Law, and treaties and intergovernmental agreements entered into by the Cayman Islands in relation to the automatic exchange of information for tax matters (collectively "AEOI"), to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant Cayman Island Regulations, Guidance Notes or international agreements.

If any of the information below about your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please contact your tax advisor.

Please note that where there are joint account holders each investor is required to complete a separate Self-Certification form.

本公司須依稅務資訊機關法、法規及依前揭法律所制定之指導方針及條約及開曼群島所簽訂之有關稅務事項資訊自動交換之跨政府協議(統稱「AEOI」)，蒐集關於各帳戶持有人稅務安排之特定資訊。請依指示填寫下列各部分，並提供任何所需之額外資訊。請注意本公司可能須與相關稅務機關分享此等資訊。本表所述之用語與(如適用)相關開曼群島法規、指導方針或國際條約之意義相同。

倘下列有關您稅籍地或 AEOI 分類之任何資訊未來有所變更，請確保您於變更時能立即告知本公司。倘您有任何有關填寫本表格之疑問，請聯絡您的稅務顧問。

請注意，倘為共同帳戶持有人，則各投資人須各自填寫自我證明書。

Section 1: Account Holder Identification

第1部分：帳戶持有人身分

Account Holder Name

帳戶持有人姓名

Date of Birth (dd/mm/yyyy)

生日(日/月/年)

Country of Birth

出生國

Permanent Residence Address:

永久居住地址：

Number & Street

門牌號碼及街道

City/Town

城市/鄉鎮

State/Province/County

州/省/縣(郡)

Post Code

郵遞區號

Country

國家

Mailing address (if different from above):

通訊地址(如與上述地址不同)：

Number & Street

門牌號碼及街道

City/Town

城市/鄉鎮

State/Province/County
州/省/縣(郡)

Post Code
郵遞區號

Country
國家

Section 2: Declaration of U.S. Citizenship or U.S. Residence for Tax purposes

第2部分：美國公民或美國稅務居民聲明

Please tick either (a) or (b) or (c) and complete as appropriate.

請勾選(a)或(b)或(c)任一選項並填寫適當欄位

- (a) ☐ I confirm that **I am** a U.S. citizen and/or resident in the U.S. for tax purposes (green card holder or resident under the substantial presence test) and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows: _____.
- (a) ☐ 本人確認本人係美國公民及/或美國稅務居民(綠卡持有人或符合實質居留測試之居民)及本人之美國聯邦納稅人識別號碼(美國TIN)如下：
- _____
- (b) ☐ I confirm that I was born in the U.S. (or a U.S. territory) but am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.
- (b) ☐ 本人確認本人出生於美國(或美屬領地)但因自動放棄公民身分而非美國公民，並有附件以茲證明。
- (c) ☐ I confirm that **I am not** a U.S. citizen or resident in the U.S. for tax purposes.
- (c) ☐ 本人確認本人非美國公民或美國稅務居民。

Complete section 3 if you have non-U.S. tax residencies.

如您非美國稅務居民，請填寫第3部分。

Section 3: Declaration of Tax Residency (other than U.S.)

第3部分：(非美國)稅務居民聲明

I hereby confirm that I am, for tax purposes, resident in the following countries (indicate the tax reference number type and number applicable in each country).

本人在此聲明本人係下列國家之稅務居民(提供各國所適用之稅務參考號碼類型及號碼)

Country/countries of tax residency 稅務居民國家	Tax reference number type 稅務參考號碼類型	Tax reference number 稅務參考號碼

Please indicate not applicable if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent. If applicable, please specify the reason for non-availability of a tax reference number.

如管轄區域未發行或您無法獲取稅務參考號碼或與其性質相似者時，請表明無法適用。於此情形，請說明無法取得稅務參考號碼之原因。

Section 4: Declaration and Undertakings

第4部分：聲明及承諾

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be inaccurate or incomplete.

Where legally obliged to do so, I hereby consent to the recipient sharing this information with the relevant tax information authorities.

本人聲明於本表提供之資訊基於本人所知及所信係屬正確且完整。

本人承諾如有任何情事變更發生導致本表之任何資訊不正確或不完整時，將於 30 日內立即告知收件人並提供更新之自我證明書。

如依法為之，本人於此同意收件人與相關稅務資訊機關分享此一資訊。

Signature:

簽 名：_____

Date: (dd/mm/yyyy): _____

日期：(日/月/年)：_____

Investor Profiling Questionnaire – for Hong Kong Investors only

Please complete this questionnaire, which will help us comply with regulatory requirements, by ticking the appropriate box(es) for each question and return it to Allianz Global Investors Asia Pacific Limited (“AllianzGI AP”) by mail or by fax. The questionnaire should be completed by the account holder or, in case of joint account or corporate account, either all joint account holders or the sole investment decision maker for the joint / corporate account. Personal data collected by us will be handled in accordance with our Terms and Conditions Governing Investment Account.

Address: Allianz Global Investors Asia Pacific Limited
32/F, Two Pacific Place
88 Queensway, Admiralty
Hong Kong
Fax No.: (852) 2877 2566

Your Personal Information	
1. Name (Mr. / Mrs. / Ms.):	_____
2. Hong Kong ID / Passport No.:	_____
3. Contact No.:	_____
4. Email:	_____
5. Age group:	<input type="checkbox"/> 18 to 40 <input type="checkbox"/> 41 to 55 <input type="checkbox"/> 56 to 65 <input type="checkbox"/> 66 to 70 <input type="checkbox"/> Above 70
6. Employment status:	<input type="checkbox"/> Full-time employed <input type="checkbox"/> Self-employed <input type="checkbox"/> Housewife <input type="checkbox"/> Retired <input type="checkbox"/> Others (please specify): _____
7. Occupation / position:	_____ (for individual client)
Nature of business:	_____ (for corporate client)
8. Monthly salary / income:	<input type="checkbox"/> Below HK\$15,000 <input type="checkbox"/> HK\$15,000 to HK\$25,000 <input type="checkbox"/> HK\$25,001 to HK\$50,000 <input type="checkbox"/> HK\$50,001 to HK\$100,000 <input type="checkbox"/> Over HK\$100,000

Investment Experience

9. Number of years of experience with investment products: (Investment products means the value of which can go down and up over time and can fall below its original invested amount; examples are stocks, bonds, mutual funds, unit trusts, commodities, structured investment products, futures, options, warrants, investment-linked products, etc.)

- ☐ No experience
☐ Less than 3 years
☐ Between 3 and 6 years
☐ Between 7 and 10 years
☐ Over 10 years

10. Current holding in financial products: (may select more than one)

- ☐ Cash, deposits, certificates of deposit
☐ Stocks
☐ Bonds
☐ Mutual funds / unit trusts – equity funds
☐ Mutual funds / unit trusts – bond funds, money market funds
☐ Mutual funds / unit trusts – others, e.g. hedge funds
☐ Futures, options, warrants
☐ Equity Linked Notes (ELN)
☐ Others (please specify): _____

11. Number of years of investment experience in the below instruments, if any:

- ☐ Stocks: _____ years of experience
☐ Bonds: _____ years of experience
☐ Mutual funds / unit trusts – equity funds: _____ years of experience
☐ Mutual funds / unit trusts – bond funds/ money market funds: _____ years of experience
☐ Mutual funds / unit trusts – others, e.g. hedge funds: _____ years of experience
☐ Futures, options, warrants: _____ years of experience
☐ Equity Linked Notes (ELN) : _____ years of experience
☐ Others (please specify): _____ years of experience

Investment Objectives

12. Major investment objective:

- ☐ 100% capital guaranteed
☐ Capital preservation but may accept the chance of losing some of the capital
☐ Capital growth with a conservative rate of growth
☐ Capital growth with an expectation that the rate of growth to be more rapid
☐ To generate income by receiving dividend/distribution
☐ Speculation
☐ Others: _____

13. Expected rate of investment return per year: (In general, investors should expect a higher potential risk/loss for a higher expected rate of investment return.)

- ☐ 5% or below
☐ 6% - 10%
☐ 11% - 15%
☐ 16% - 20%
☐ Above 20%

14. Maximum acceptable potential loss on original investment in a year:

- ☐ less than 5%
☐ 5% - 10%
☐ 11% - 20%
☐ 21% - 30%
☐ 31% - 40%
☐ more than 40%

15. Investment horizon: (In general, the longer the investment horizon, the higher the risk an investor can tolerate.)

- ☐ Less than 1 year
☐ Between 1 and 3 years
☐ Between 3 and 6 years
☐ Between 7 and 10 years
☐ Over 10 years

Knowledge of Derivatives

16. Knowledge of derivative products:

- ☐ I have undergone training or attended courses on derivatives.
☐ I work(ed) for financial institution and have experience related to derivative products.
☐ I have trading experience in derivative products and have executed five or more transactions in derivative products within the past 3 years.
☐ None. (Investors without derivatives knowledge are not suitable to invest in products that require financial derivatives knowledge. Please consult your usual financial advisor and obtain professional advice for further information on derivatives investments.)

Financial Situation

17. Total approximate value of household net worth: (Net worth refers to the total value of assets minus the total value of liabilities.)

- ☐ Below HK\$150,000
☐ HK\$150,000 to HK\$600,000
☐ HK\$600,001 to HK\$2,000,000
☐ HK\$2,000,001 to HK\$8,000,000
☐ Over HK\$8,000,000

18. Average amount to put aside as savings or to meet unforeseeable events each month:

- ☐ Below HK\$4,000
☐ HK\$4,000 to HK\$15,000
☐ HK\$15,001 to HK\$30,000
☐ HK\$30,001 to HK\$60,000
☐ Over HK\$60,000

19. Expected amount for investment in the next 12 months:

- ☐ Below HK\$50,000
☐ HK\$50,000 to HK\$200,000
☐ HK\$200,001 to HK\$1,000,000
☐ HK\$1,000,001 to HK\$3,000,000
☐ Over HK\$3,000,000

20. Source of funding for investments: (may select more than one)

- ☐ Salary / income / bonus
☐ Revenue from running a business
☐ Profit gain from an investment (please specify): _____
☐ Benefit from a retirement scheme / MPF scheme
☐ Savings / bank deposits
☐ Others (please specify): _____

Signature

I hereby declare that all the information given above is complete, true and accurate, and is given to the best of my knowledge.

I hereby acknowledge and agree that personal data given above shall be handled in accordance with the provisions on personal data privacy contained in the Terms and Conditions Governing Investment Account. I further confirm that I have not requested AllianzGI AP to, and understand that AllianzGI AP does not, provide any advice or recommendation in relation to any investment product, and confirm that AllianzGI AP has not provided any such advice or recommendation to me. Any investment advice I may need has been or will be sought independently from my own financial advisor/intermediary.

 Signature(s)* of Account holder(s)

 Date

*Please note that signature(s) should match the specimen signature(s) in our records.

For Office Use Only

Processed By:

Date: