

稅務聲明及自我認證表格

TAX DECLARATION AND SELF CERTIFICATION FORM致 招商永隆銀行有限公司
To: CMB Wing Lung Bank Limited日期
Date:客戶名稱:
Customer Name:

* 請刪去不適用者 Please delete where inappropriate

第一部份 稅務合規聲明 (請選擇全部適用方格)
Part 1 Declaration regarding tax compliance (please select all applicable boxes)本人/公司現確認及聲明:
I/We hereby confirm and declare that:

- (I) 本人/公司曾在任何國家/司法管轄區犯有稅務罪行或逃稅行為或因此被定罪。
-
- I/We have committed or been convicted of tax crimes or tax evasion cases in any country/jurisdiction.

☐ 否 No☐ 是, 請提供以下詳細資料: Yes, please provide the following information in detail:

國家/司法管轄區名稱:

Name(s) of country(ies) / jurisdiction(s):

該稅務罪行/逃稅犯罪/定罪之相關年份:

Relevant Year(s) to which such tax crimes / evasion was committed / convicted:

就稅務合規其他相關信息(如有):

Additional information regarding my / our tax compliance (if any):

- (II) 本人/公司目前正接受稅務或有關監管機構作稅務調查或稅務稽核。
-
- I am /We are currently under tax investigation or tax audit by tax or relevant authority.

☐ 否 No☐ 是, 請提供以下詳細資料: Yes, please provide the following information in detail:

國家/司法管轄區名稱:

Name(s) of country(ies) / jurisdiction(s):

稅務稽核/調查之狀態為:

Status of the tax audit/investigations is:

就稅務合規其他相關信息(如有):

Additional information regarding my / our tax compliance (if any):

第二部份
Part 2

參與自願性稅務合規計劃
Participation in Voluntary Tax Compliance (“VTC”) Programme(s)

由於稅務不合規問題，本人/公司曾參與任何自願性稅務合規計劃。
Due to tax non-compliance, I/We have participated in any VTC programme.

☐ 否 No

☐ 是，請提供以下詳細資料： Yes, please provide the following information in detail:

自願性稅務合規計劃國家/司法管轄區名稱： Name(s) of VTC programme country(ies)/jurisdiction(s) :	
自願性稅務合規計劃參與日期及原因： Date and reason(s) of participation in the VTC programme(s):	參與日期： (日-月-年) Date of Participation :(dd-mm-yyyy) 參與原因： Reason(s) for Participation :
自願性稅務合規計劃種類： Type of VTC programme(s) :	<input type="checkbox"/> 用作糾正稅務申報資料之自願性稅務合規計劃 VTC Programme for correcting tax reporting information <input type="checkbox"/> 涉及稅務特赦或資產遣送之自願性稅務合規計劃 VTC Programme involving tax amnesty or asset repatriation 將被或已被遣送至自願性稅務合規計劃國家的資產(例如：現金)(如沒有被遣送的資產，請註明“不適用”)： Assets (e.g. cash) will be or has been repatriated to the VTC programme country/jurisdiction are as follows (please indicate “N/A” if there is no repatriation of assets) : - 資產種類： Type(s) of Asset(s) : - 資產數額(港幣)： Amount of Asset(s) (in HKD) : <input type="checkbox"/> 其他(請註明) Others (please specify) :



本人/公司現確認及聲明，據本人/公司所知，
I/We hereby confirm and declare that, to the best of my/our knowledge,

(I) 稅務合規確認 Confirmation of Tax Compliance

- ☐ 本人/公司作為 (國家或相應司法管轄區) 之稅務居民，現同意並聲明本人/公司已履行本人/公司義務遵守相應司法管轄區之相關稅務法律法規，包括向相應司法管轄區之政府及/或稅務機構按要求披露及申報相關收入及/或資產。
As a tax resident in _____ (Country or the Relevant Jurisdiction(s)),
I/We agree and declare that I/we have fulfilled my/our obligations to comply with the relevant tax laws and regulations of the Relevant Jurisdiction(s), including the disclosure and reporting of relevant income and/or assets to the governing and/or tax authority(ies) in the Relevant Jurisdiction(s) where required.

(II) 為合法稅務規劃尋求專業建議 Professional advice sought for legitimate tax planning

- ☐ 本人/公司已諮詢及獲取專業法律及/或稅務建議，總結出本人/公司之情況被視為合法稅務規劃，且符合相關稅務法律法規，並非為避稅或逃稅目的。
I/We have consulted and obtained professional legal and/or tax advice with the conclusion that my/our situation is considered as a legitimate tax planning and is compliant with the relevant tax laws and regulations and is not for tax avoidance or evasion purposes.

(III) 合法目的確認 Confirmation of legitimate purposes

- (1) ☐ 本人/公司確認並證實稅務居住地之變動是基於如下所述之合法目的/合法商業目的：
I/We confirm and certify that the change of tax residency is based on legitimate purposes/ legitimate commercial purposes as indicated below:
目的 Purpose(s): _____
- (2) ☐ 本公司確認並證實本公司所有權架構具有合法商業目的。
We confirm and certify that our ownership structure have a legitimate commercial purpose.

核證人：
Certified by :

姓名 Name: _____
身份 Capacity: _____
日期 Date: _____

(IV) 客戶聲明之稅務有關資料與所示關聯資料不符 Customer's tax related information declared is inconsistent with nexus information shown

- ☐ 本人/公司同意並證實現時向銀行聲明之資料及/或文件是真實的、準確的、完備的，且本人/公司在此為所識別之不符情況提供說明及/或附加資料：
I/We agree and certify that the information declared and/or documents provided to the Bank is true, accurate and complete at the time and I/we hereby provide explanation and/or additional information for any inconsistency identified:

說明 Explanation(s): _____

(V) 客戶參與自願性稅務合規計劃 Customer participation in a VTC Programme

- ☐ (僅適用於上述已聲明涉及資產遣送) 本人/公司聲明*將被/已被遣送至自願性稅務合規計劃國家之資產來自合法來源，且僅用於自願性稅務合規計劃的目的。
(Only applicable if there is repatriation of assets declared above) I/We declare that the asset(s) *to be repatriated/ repatriated to the VTC programme country/jurisdiction are from a legitimate source and are for VTC purposes only.



(VI) 相關稅務法律法規不合規行為或不願意提供稅務相關資料 Non-compliant with relevant tax laws or regulations or unwilling to provide tax-related information

- ☐ 本人/公司聲明對於相關稅務法律法規不合規行為或不願意提供稅務居住地、稅務合規情況或參與自願性稅務合規計劃相關資料聲明之原因如下：

I/We declare the reason(s) for being non-compliant with relevant tax laws or regulations or unwilling to provide a declaration relevant to tax residency, tax compliance or participation in a VTC programme is as follows:

原因 Reason(s):

簽署人：

Signed by:

S.V.

全名 Full name:

銀行專用 FOR BANK USE ONLY

Tax Evasion Indicia Evaluation

Required Checking ^ Mandatory for Self-Certification # Optional for Self-Certification	Y	N	If "Y", please request customer to provide respective part of Self-Certification (Part 3)
Country/Jurisdiction of Residence for Tax Purposes:			
● #Customer and sole proprietor (if applicable) is in a high tax risk country/jurisdiction	<input type="checkbox"/>	<input type="checkbox"/>	I + II if applicable
● #Customer has dual tax residencies / dual nationality	<input type="checkbox"/>	<input type="checkbox"/>	I + II if applicable
● Any account holder's tax residency declared is not consistent with any nexus shown: # (a) phone number, place of birth; jurisdiction of designation account(s) to which new standing instruction is set up for transferring funds; the address of the authorized representative	<input type="checkbox"/>	<input type="checkbox"/>	I + IV + II if applicable
^ (b) certificate of formation / country/jurisdiction of incorporation; residential or mailing address; business or registered or mailing address; non-HK c/o address (only if it is the only address); nationality; issue place of ID document, or Others (please specify :)	<input type="checkbox"/>	<input type="checkbox"/>	I + IV + II if applicable
● #Change from higher tax rate country/jurisdiction to lower tax rate country/jurisdiction (>=50%) within 3 year	<input type="checkbox"/>	<input type="checkbox"/>	I + III(1) + II if applicable
● #Change to high tax risk country/jurisdiction within 3 year	<input type="checkbox"/>	<input type="checkbox"/>	I + III(1) + II if applicable
Declaration regarding tax compliance [Part 1]:			
● ^Any account holder declares he/she has committed or convicted of tax crime or tax evasion [Part 1(I)]	<input type="checkbox"/>	<input type="checkbox"/>	I + II if applicable
● ^Any account holder declares he/she is currently under tax investigation or tax audit [Part 1(II)]	<input type="checkbox"/>	<input type="checkbox"/>	I + II if applicable
Declaration regarding Voluntary Tax Compliance (VTC) Programme(s) [Part 2]:			
● ^Any account holder declares participation in VTC programme(s) and VTC type is asset repatriation	<input type="checkbox"/>	<input type="checkbox"/>	V
Others:			
● ^Unwilling to provide tax information (<i>not accepted for new customer</i>)	<input type="checkbox"/>	<input type="checkbox"/>	VI
● ^Non-compliant with FATCA and/or relevant tax laws or regulations (<i>not accepted for new customer</i>)	<input type="checkbox"/>	<input type="checkbox"/>	VI
● #Customer has a complex structure of ownership (^but mandatory for bearer share)	<input type="checkbox"/>	<input type="checkbox"/>	I + III(2) + II if applicable
● ^Customer/ PA/ spouse (for PB) involved in tax-related adverse news in LVW checking	<input type="checkbox"/>	<input type="checkbox"/>	I + II if applicable