



Foreign Account Tax Compliance Act

Entity Self-Certification

Notice to Account Holders with a KVB Australian or New Zealand Financial Institutions

We are obliged under the Foreign Account Tax Compliance Act Tax (“FATCA”) of the United States Internal Revenue Code (the Code”), the Treasury Regulations thereunder and the intergovernmental agreements (“IGAs”) that the governments of Australia and New Zealand have entered into with the United States, and any associated guidance that the relevant tax authorities have issued pursuant to their IGAs, to request from each Account Holder of an account identified as a U.S. Account the Account Holder’s U.S. taxpayer identification number (“TIN”). Furthermore, pursuant to the IGAs with Australia and New Zealand, we must report certain information on applicable Account Holders to the tax authorities of the governments of Australia and New Zealand, which will in turn report such information to the United States Internal Revenue Service (“IRS”).

Notice and Request for Consent to Account Holders with a KVB Hong Kong Financial Institution

*We are obliged under FATCA, the Treasury Regulations thereunder and the intergovernmental agreement (“IGA”) that Hong Kong agreed on May 9, 2014 to enter into with the United States to request from each Account Holder of an account identified as a U.S. Account the Account Holder’s U.S. taxpayer identification number (“TIN”) and consent to report such information to the United States Internal Revenue Service (“IRS”). For this purpose, any account held by an entity that is a Specified U.S. Person or a Passive Non-Financial Foreign Entity (“NFFE”) with one or more controlling U.S. persons is considered to be a U.S. Account. The purpose of this self-certification form is confirm the status of your account and, if status as a U.S. Account is confirmed, to request your U.S. TIN and your consent to report such information to the IRS. **If your Account is identified as a U.S. Account and was maintained on June 30, 2014, we are further obligated to inform you that, if you do not provide your U.S. TIN and consent: (1) aggregate information about your Account shall be reported to the IRS; (2) information about your account may give rise to a group request by the IRS for more specific information about your account; (3) in such case, the account information shall be transmitted to the Hong Kong tax administration; and (4) the Hong Kong tax administration may exchange this information with the IRS pursuant to the IGA. If your Account was opened on or after July 1, 2014¹ and is a U.S. Account, we are obligated to inform you that your consent to report your U.S. TIN to the IRS is a condition to your opening the Account with us.***

If you are a Nonparticipating Financial Institution and your Account was maintained on June 30, 2014, we are obligated to request your consent to report Foreign Reportable Amounts paid to you and to inform you that if you do not consent: (1) aggregate information about Foreign Reportable Amounts paid to you shall be reported to the IRS; (2) such information about your account may give rise to a group request by the IRS for more specific information about your account; (3) in such case, the account information shall be transmitted to the Hong Kong tax administration; and (4) the Hong Kong tax administration may exchange this information with the IRS pursuant to the IGA.² If your Account was opened, or an obligation was entered into with you, on or after July 1, 2014, we are obligated to inform you that your consent to report Foreign Reportable Amounts paid to you to the IRS is a condition to your opening the Account with us or entering into the obligation.

If you do not wish KVB to use or disclose your personal data for any of the above purposes, you may withdraw your consent by not completing this self certification form, however this will mean that your application to open an Account with KVB will be declined.

Instructions for completion for all Account Holders

Please complete the sections below as directed and provide any additional information that is requested.

¹ NTD: Under Notice 2014-33 may be extended to January 1, 2015.

² NTD: Applies to 2015 and 2016 calendar years.



Terms referenced in this Form shall have the same meaning as applicable under FATCA, the Code, the Treasury Regulations and the applicable IGA and guidance issued thereunder.

If any of the information below regarding your tax residence or FATCA 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.

Foreign Account Tax Compliance Act

Entity Self-Certification³

Section 1: Account Holder Identification

Name of KVB Financial Institution

KVB Account Number

KVB Account Name

Account Holder Name

Date of Incorporation/Organization

Country

Registered Address:

Number & Street

City/Town

State/Province/County

Post Code

Country

Mailing address (if different from above):

Number & Street

City/Town

State/Province/County

Post Code

Country

Section 2: U.S. Persons⁴

Please check and complete as appropriate.

³ This form is for Entities only. An Entity is any person other than a natural person.

⁴ Under the Code and the IGA, an Entity is a U.S. Person if it is a partnership or corporation organized in the U.S. or under the laws of the U.S. or any State thereof, a trust if (i) a court within the U.S. 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 U.S.



- (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: _____.
- (b) The Entity is a U.S. Person that is **not a Specified U.S. Person**. Indicate exception clause that applies⁵: _____

Section 3: Non-U.S. Entities

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 (attach extra sheets if needed).

Country/countries of tax residency	Tax reference number type	Tax reference number

Section 4: Entity FATCA Classification

4.1 If the Entity is a **Registered Financial Institution**, check one of the categories below, and provide the Entity's **FATCA GIIN at 4.1.1**.

- (a) Australia, New Zealand, Hong Kong or IGA Partner Jurisdiction Financial Institution
- (b) Registered Deemed Compliant Foreign Financial Institution
- (c) Participating Foreign Financial Institution

4.1.1 *Global Intermediary Identification number (GIIN):*

4.2 If the Entity is a **Financial Institution but unable to provide a GIIN**, please check one of the following reasons:

- (a) The Entity is a Model 1 Financial Institution and has not yet obtained a GIIN but intends to do so, if required.

⁵ Under the Code and the IGA, a Specified U. S. Person is any U.S. Person other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets, as described in Treas. Reg. § 1.1472-1(c)(1)(i); (ii) a corporation that is a member of the same expanded affiliated group as a corporation described in Treas. Reg. § 1.1472-1(c)(1)(i); (iii) an organization exempt from tax under Code § 501(a) or any individual retirement plan as defined in section 7701(a)(37); (iv) the United States or any wholly owned agency or instrumentality thereof; (v) any State, the District of Columbia, any U.S. territory, any political subdivision thereof, or any wholly owned agency or instrumentality of any of the foregoing; (vi) a bank as defined in Code § 581; (vii) a real estate investment trust as described in Code section 856; (viii) a regulated investment company as defined in Code section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; (ix) any common trust fund as defined in Code section 584(a); (x) any trust that is exempt from tax under section 664 or described in section 4947; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; (xii) a broker; (xiii) a tax-exempt trust under a section 403(b) plan or section 457(g) plan.



- (b) 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. Provide the Sponsoring Entity’s name and GIIN.

Sponsoring Entity’s Name: _____

Sponsoring Entity’s GIIN: _____

- (c) The Entity is a Trustee Documented Trust. Provide the Trustee’s name and GIIN.

Trustee’s Name: _____

Trustee’s GIIN: _____

- (d) 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 the IGA, except for a Trustee Documented Trust or Sponsored Financial Institution). Indicate exemption: _____

- (e) The Entity is an Excepted Foreign Financial Institution. Indicate exemption: _____

- (f) The Entity is a Non-Participating Foreign Financial Institution

4.3 If the Entity is a not a Financial Institution, confirm the Entity’s FATCA status below:

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

- (b) The Entity is an *Active Non-Financial Foreign Entity* (including an Excepted NFFE)

- (c) The Entity is a *Passive Non-Financial Foreign Entity*. Complete table below providing details of any *Controlling Persons*⁶ (attach extra sheet if necessary).

Full Name	Date of birth	Full residence address	Details of controlling person’s beneficial interest*	Country(ies) of tax residence	U.S. TIN or other Tax Reference Number and Type

**Natural persons that are Controlling Persons should also complete the Individual Self-Certification*

⁶ Controlling Persons means the natural persons who exercise control over an Entity. For trusts and other similar legal arrangements, it means the settlor, the trustee(s), 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 an Entity 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.



Section 5: Declaration and Undertakings

I/We declare (as an authorized 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 you 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 required by FATCA and/or applicable law, I/we hereby consent to your sharing this information with the IRS and/or other relevant tax authorities.

Authorized Signature: _____ Authorized Signature: _____

Name: _____ Name: _____

Position/Title: _____ Position/Title: _____

Date: (dd/mm/yyyy): _____ Date: (dd/mm/yyyy): _____

**Note: This self certification letter has been translated into Chinese for your easy reference. If there is any inconsistency or ambiguity between the English version and the Chinese version, the English version shall prevail.*



《海外账户税收合规法案》

法人身份声明书

KVB 昆仑国际澳大利亚或新西兰金融机构之账户持有人须知

我们有责任遵守《美国国内税收法》（“法例”）之《海外账户税收合规法案》（“FATCA”）及据其制定的财政部法规，澳大利亚与新西兰政府已同美国缔结的政府间协议（“IGAs”）及有关税务机关依据各自缔结的IGAs所制定的任何相关指南，要求每个经鉴定为“美国账户”之账户持有人提供其美国纳税人识别号（“TIN”）。此外，依据澳大利亚与新西兰政府缔结的IGAs，我们必须向澳大利亚与新西兰政府的税务机关报告相关账户持有人的特定信息，以便其向美国国家税务局（“IRS”）就该等信息进行报告。

KVB 昆仑国际香港金融机构之账户持有人须知以及征求同意书

我们有责任遵守 FATCA 和据其制定的财政部法规，以及香港政府于 2014 年 5 月 9 日同意与美国缔结的政府间协议（“IGA”），要求每个经鉴定为“美国账户”的账户持有人提供其美国纳税人识别号（“TIN”）并同意就该等信息向美国国家税务局（“IRS”）进行报告。为此，由一个或多个美国人控制的特定美国人（Specified U.S. Person）或非实质营运之非金融机构海外实体（“NFFE”）所持有的账户将被视为“美国账户”。本身份声明书旨在确认您的账户类别，一经认定为“美国账户”，敬希提供您的 TIN 号码并同意我们将该等信息报告给 IRS。如果您的账户被认定为“美国账户”并于 2014 年 6 月 30 日已经存在，若您未提供您的美国 TIN 号码及给予前述同意，则我们有责任进一步告知您如下事宜：(1) 您的账户汇总信息将被报告给 IRS；(2) 您的账户信息可能会引致 IRS 进一步要求您提供有关账户的更具体信息；(3) 在这种情况下，账户信息将被转呈香港税务管理部门；以及(4) 香港税务管理部门可能依据 IGA 同美国 IRS 交换该等信息。如果您的账户于 2014 年 7 月 1 日或以后才开立，则我们有责任告知您，同意就您的美国 TIN 号码向 IRS 进行报告是您在 KVB 昆仑国际开设账户的一项先决条件。

如果您是一个不合规的金融机构（Nonparticipating Financial Institution）且您的账户于 2014 年 6 月 30 日已经存在，则我们有责任征求您同意申报已经支付给您的海外可申报金额（Foreign Reportable Amounts）如果您未予给予前述同意，我们有责任告知您如下事宜：(1) 已经支付给您的海外可申报金额之汇总信息将被报告给 IRS；(2) 该等信息可能会引致 IRS 进一步要求您提供有关账户的更具体信息；(3) 在这种情况下，账户信息将被转呈香港税务管理部门；以及(4) 香港税务管理部门可能依据 IGA 同美国 IRS 交换该等信息⁷。如果您的账户于 2014 年 7 月 1 日或以后才开立，或者一项义务于该日或以后才与您订立，则我们有责任告知您，同意就已经支付给您的海外可申报金额向 IRS 进行报告是您在 KVB 昆仑国际开设账户或者订立义务的先决条件。如果您不希望 KVB 昆仑国际使用或披露您的个人资料用于上述任何情况，您可以通过不填写本身份声明书来撤回您的准许，但是这将意味着您于 KVB 昆仑国际的账户申请将会被拒绝。

所有账户持有人填表指南

请依照指示填写下列部分并提供所需的任何其他信息。

本表格所引用词汇将与 FATCA、法例、财政部法规以及相关 IGA 和据其颁布的指南中（如适用）所涉及词汇具有相同含义。

如果下述有关您的税籍或 FATCA 分类的信息有任何变更，请确保尽速告知我们。如果您对如何填写此表格有任何疑问，请与您的税务顾问联络。

⁷ 根据 2014-33 号公告可以延长至 2015 年 1 月 1 日。

⁸ 适用于 2015 和 2016 年度。



《海外账户税收合规法案》

法人身份声明书⁹

第一项：账户持有人身份识别

KVB 昆仑国际金融机构名称

KVB 昆仑国际账户号码

KVB 昆仑国际账户名称

账户持有人名称

成立日期

国家

注册地址：

街道 & 门牌号

城市

省份/州

邮政编码

国家

通信地址 (如与上述注册地址不同)：

街道 & 门牌号

城市

省份/州

邮政编码

国家

第二项：美国人¹⁰

请选择并适当补充完善。

- (a) 该实体为“特定美国人”且该实体的美国联邦纳税人识别号 (U.S. TIN) 如下：

_____。

⁹本表格为实体专用。实体是除却自然人之外的任何拥有拟制人格的实体。

¹⁰ 依据法例及 IGA, “美国人”系指于美国或其任一州成立的合伙企业和公司, 或按照美国或其任一州法律成立的合伙企业和公司。信托在下列情形下亦可被认定为美国人: (i) 美国境内的法院按照可适用的法律有权做出涉及该信托管理所有问题的法令或判决, 以及 (ii) 一个或多个美国人有权控制该信托的所有重大决策, 或被继承人的遗产是美国公民或居民。



- (b) 该实体为美国人，但非“特定美国人”。所适用之例外条款¹¹如下：
_____。

第三项：非美国实体

请标明实体的国籍。如果国籍为一个以上的国家，请详细列明所有国家及其相关税务编号类型和号码（如有需要，请另附页）。

国籍国家/地区	税务编号类型	税务编号

第四项：实体的 FATCA 类别

4.1 如果该实体为“已注册金融机构”，请选择下列类别之一，并于第 4.1.1 项提供该实体的 FATCA GIIN 号码。

- (a) 澳大利亚、新西兰、香港或 IGA 合作伙伴区域金融机构
- (b) 已注册的视为合规的海外金融机构
- (c) 参与的外国金融机构

4.1.1 全球中介人识别码 (GIIN):

4.2 如果该实体为金融机构但是无法提供 GIIN 号码，请选择下列原因之一：

- (a) 实体为 1 型金融机构，如有需要便将获取 GIIN。
- (b) 实体为未获得 GIIN 的受保荐金融机构但其保荐实体已经注册。请提供保荐实体的名称和 GIIN 号码。

保荐实体名称：_____

保荐实体 GIIN：_____

¹¹依据法例及 IGA，“特定美国人”是指除下列 13 种情形之外的所有美国人：(i)股票于一个或多个 Treas. Reg. §1.1472 - 1(c)(1)(i)所述之已建立的证券市场定期交易的公司；(ii)与 Treas. Reg. §1.1472 - 1(c)(1)(i)所述之公司属同一附属集团成员的公司；(iii)法例§501(a)所规定之可豁免纳税组织，或§7701(a)(37)所规定之任何个人退休计划；(iv)美国或者任何其所拥有的机构或部门；(v)任何州，哥伦比亚特区，任何美国领土，任何政治分支机构，或任何前述所拥有的机构或部门；(vi)法例§581 所定义的银行；(vii)法例§856 所述之房地产投资信托基金；(viii) 法例§851 所定义之受监管的投资公司，或者在任一税务年度均按照 1940 年投资公司法登记的实体；(ix) 法例 §584(a)规定的普通信托基金；(x)任何依据法例§664 或§4947 可豁免纳税的信托；(xi)按照美国法律或任一州的法律注册为证券，商品或衍生金融工具(包括名义本金合约，期货，远期和期权)交易商；(xii)代理人；(xiii) 法例§403(b)或§457(g)项下的免税信托。



- (c) 实体为信托受托人管理的信托基金。请提供受托人的名称和 GIIN 号码。

信托受托人名称：_____

信托受托人 GIIN：_____

- (d) 实体为经认证的视为合规的海外金融机构，或非报告的海外金融机构（包括于跨政府协议附件二项下被视为合规的海外金融机构，但信托受托人管理的信托基金或受保荐金融机构除外）。所适用之例外如下：_____

- (e) 实体为除外的海外金融机构。所适用之例外如下：

- (f) 实体为非参与的海外金融机构。

4.3 如果实体并非金融机构，请确认实体的 FATCA 身份：

- (a) 实体为“豁免受益人”。身份如下：

- (b) 实体为“实质营运之非金融机构海外实体”（包括除外的非金融海外实体）。

- (c) 实体为“非实质营运之非金融机构海外实体”。请填写下表并提供任何控权人士的信息¹²（如有需要，请另附页）。

全名	出生日期	住址	控权人士之实益权益详情*	国籍	美国 TIN 或其他税务编号类型及号码

*作为控权人士的自然人需另行填写个人身份声明书。

¹² 控权人士系指对实体实施控制权的自然人。就信托和其他类似的法律安排而言，控权人士是指委托人，受托人，保护人（如有），受益人或受益人团体，以及其他可对信托实施最终有效控制的自然人。若实体并非信托，则控权人士系指与前述人士有相同或类似职务的人。对控权人士这一概念的解释应与金融行动特别工作组（FATC）的建议相一致。



第五项: 声明及承诺

本人/吾等（作为实体的授权签字人）特此声明，本声明书所载之信息资料，尽本人/我们所知及所信，是为完整及准确。本人/吾等承诺，如有任何情势变更以致本声明书的任何信息资料不准确或不完整，本人/吾等将会及时通知你并于该等情形发生的 30 天之内提供一份更新的声明书。如 FATCA 和/或相关法律所需，本人/吾等特此同意将本声明书所载信息转呈 IRS 和/或其他有关税务机关。

授权人签字: _____ 授权人签字: _____

姓名: _____ 姓名: _____

职务: _____ 职务: _____

日期: (年/月/日): _____ 日期: (年/月/日): _____

*注: 此中文版信函为英文版本的译本，如中、英文两个版本有任何抵触或不相符之处，应以英文版本为准。