



FATCA Self-Certification for Entities
海外帳戶稅收合規法案公司客戶聲明書

Policy Number 保單號碼:

This Form is to be completed by every Entity Applicant, Policyholder, Assignee and Beneficial Owner to determine if they are deemed to be a Policyholder with U.S. status based on the Intergovernmental Agreement (IGA) between the U.S. Government and the Hong Kong Government. 根據美國與香港之跨政府協議 (IGA)，本表格必須由每位機構申請人，保單持有人，受讓人及實益擁有人完成，以確定它們是否被認為擁有美國身份。

Name of the Entity Applicant/Policyholder/Assignee/Beneficial Owner:
機構申請人/保單持有人/受讓人/實益擁有人名稱:

Part A) Please declare whether the entity is a U.S. resident for tax purposes *
第一部分) 請確認貴機構是否為美國稅務居民 *

☐ I declare I am a U.S. resident for tax purposes * at the time of signing this Self-Certification.
本人/我們聲明於簽署本聲明書時是美國稅務居民 *。

I / We acknowledge that Generali may transfer any required information to the Tax Authorities in or outside Hong Kong to comply with FATCA obligations and waive all rights I/we have, if any, to prohibit or restrict such disclosure.

本人/我們確認忠意可將所需資料轉移到香港境內及境外地區之稅務機關以遵守合規法案的責任，如適用時，本人/我們願意放棄所有禁止或限制該披露之權利。

U.S. Taxpayer Identification Number (TIN):
美國納稅人識別號碼：

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☐ I/We declare that I am/ we are not a U.S. resident for tax purposes* at the time of signing this Self-Certification (Please go to Part B)
本人/我們聲明於簽署本聲明書時並非美國稅務居民* (請往第二部分)。

* A U.S. resident for tax purposes includes but is not limited to
美國稅務居民包括但不限於：

- Any partnership, corporation, company or association created or organized in the U.S. or under the laws of the U.S.;
在美國或根據美國法律設立或組成的合夥，企業，公司或法團；
- Any U.S. estate (other than a foreign estate); or
美國遺產 (外國遺產除外); 或
- Any U.S. trust
美國信託

Part B) Non U.S. Entity Classification Under FATCA
第二部分) 非美國機構於海外帳戶稅收合規法案 ("法案") 下之身份確認

Foreign Financial Institution 海外金融機構/ Exempt Beneficial Owner 已被豁免之實益擁有人

1. Has the entity completed the FATCA Status classification and fully understood its FATCA Status?
貴機構是否已完成法案下之身份分類和完全明白貴機構之法案身份?

☐ **Yes, please select the entity's FATCA category :**
是, 請在下列類別選出貴機構之法案身份:

☐ **Hong Kong Financial Institution or IGA Partner Jurisdiction Financial Institution**

- 香港或跨政府協議司法管轄區夥伴之金融機構
- ☐ **Participating Foreign Financial Institution**
參與法案之海外金融機構
- ☐ **Deemed-compliant Foreign Financial Institution**
視作合規之海外金融機構
- ☐ **Exempt Beneficial Owner**
已被豁免之實益擁有人
- ☐ Others, please specify your FATCA Status : _____
其他, 請列出閣下於法案下之身份

Global Intermediary Identification Number (GIIN) 全球中間機構辨別號碼:

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If **GIIN** cannot be provided, please submit **Form W-8BEN-E/ Form W-8IMY**
若未能提供 **GIIN**, 請提交表格 **W-8BEN-E / Form W-8IMY**

- ☐ **No**, please go to Question 2
否, 請往問題 2

Non-Financial Foreign Institution 海外之非金融機構

2. Is the entity a foreign entity but not a financial institution AND
貴機構是否為海外之非金融機構 及

with less than 50% of **Passive Income*** AND with less than 50% of assets for production of **Passive Income#** for the preceding calendar year?

在過去一年, 閣下之被動收入*, 少於總收入之 50% 及產生被動收入#之資產少於總資產之 50%?

- ☐ **Yes** – my entity is : **Active Non-Financial Foreign Entity** Please go to Part C
是 - 本機構為 **活躍之海外非金融機構** 請往第三部分
- ☐ **No** – my entity is : **Passive Non-Financial Foreign Entity** Please go to Question 3
否 - 本機構為 **非活躍之海外非金融機構** 請往問題 3

*** Definition of Passive Income * 被動收入之釋義:**

1) Dividends, including substitute dividend amounts 股息, 包括等同股息的收入 **2) Interest** 利息 **3) Income equivalent to interest** 等同利息的收入 **4) Rent and royalties**, other than rent and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of non- financial foreign entity 租金和特許權使用費, 不包括來自主動經營式業務的租金和特許權使用費, 至少部分地, 由海外之非金融機構的僱員 **5) Annuities** 年金 **6) Net gains from the sale or exchange of property** that give rise to passive income described in 1-5 above. 來自出售可帶來部分上述 1-5 收入之資產的淨收益 **7) The net gains from transactions** (including futures, forwards and similar transaction) relating to certain types of commodities 來自交易的淨收益(包括期貨, 遠期或類似交易) **8) Net gains from foreign currency exchange** 外匯兌換的淨收益 **9) Net income from notional principal contracts**. 來自名義本金合約的淨收益 **10) Amount received under cash value insurance contracts** or 來自具現金價值之保險合約的款項 或 **11) Amount earned by an insurance company in connection with its reserves for insurance and annuity contracts** 保險公司就其保險儲備和年金合約所賺取的款項

3. Does the entity have any U.S. Controlling Person^?

貴機構是否有任何美國控權人士^?

(in case of corporation, any individual directly or indirectly owning or controlling 10% or more of stock or voting right or exercise ultimate control over the management of the corporation)
(若為公司客戶, 直接或間接持有或控制不少於 10%之股份或投票權者)

(in case of partnership, any individual directly or indirectly owning or controlling 10% or more of share of capital or profit in partnership or exercise ultimate control over the management of the partnership)
(若為合夥人客戶, 直接或間接持有或控制不少於 10%之利潤或資本者)

(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)

(若為信託客戶, 指財產受予人, 信託人, 保護人(如有), 受益人或受益人組別及其他任何可向信託行駛最終控制權之自然人)

☐ No, my entity is a **Passive NFFE without U.S. Controlling Person[^]**
否，本機構為 **非活躍之海外非金融機構及沒有美國控權人士[^]**

☐ Yes, my entity is a **Passive NFFE with U.S. Controlling Person[^]**
是，本機構為 **非活躍之海外非金融機構及有美國控權人士[^]**

➤ Please provide below details for each U.S. Controlling Person 請就各美國控權人士提交以下資料：

Name 姓名	Address 地址	TIN 美國納稅人識別號碼

[^] **Controlling Person** means the natural persons who exercise 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 case of a legal arrangement other than a trust, such term means person in equivalent or similar positions. The term "Controlling Person" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendation.

[^] **控權人士**是指機構之行使控制權人士是自然人。若為信託，控權人士是指財產授予人，信託人，保護人（如有），受益人或受益人組別及其他可向信託行駛最終控制權之自然人。若為信託以外的法律安排，則該詞彙指擁有相同或類似身份的人士。控權人士的釋義應按照金融行動特別工作組的建議。

Part C) Foreign Account Tax Compliance Act 第三部分) 海外帳戶稅收合規法案

Under the U.S. Foreign Account Tax Compliance Act ("FATCA"), a foreign financial institution ("FFI") is required to report to the U.S. Internal Revenue Service ("IRS") certain information on U.S. persons that hold accounts with that FFI outside the U.S. and to obtain their consent to the FFI passing that information to the IRS. An FFI which does not sign or agree to comply with the requirements of an agreement with the IRS ("FFI Agreement") in respect of FATCA and/or who is not otherwise exempt from doing so (referred to as a "nonparticipating FFI") will face a 30% withholding tax ("FATCA Withholding Tax") on all "withholdable payments" (as defined under FATCA) derived from U.S. sources (initially including dividends, interest and certain derivative payments).

在美國的《海外帳戶稅收合規法案》（“《合規法案》”）下，海外金融機構須就美國人於海外金融機構之非美國境內之帳戶，向美國國稅局匯報有關資料及取得客戶同意海外金融機構可向美國國稅局匯報有關資料。海外金融機構如未有簽署或同意遵守《合規法案》下的協議（即“《海外金融機構協議》”）有關之要求，及/或未曾獲得相關豁免遵守相關要求（以上海外金融機構統稱為“《不參與合規法案之海外金融機構》”），其所有源自美國的付款中可預扣款項（在合規法案中已闡明）將被徵收百分之三十之預扣稅（“《合規法案預扣稅》”）（初步包括紅利、利息及一些衍生款項）。

The U.S. and Hong Kong have agreed an inter-governmental agreement ("IGA") to facilitate compliance by FFIs in Hong Kong with FATCA and which creates a framework for Hong Kong FFIs to rely on streamlined due diligence procedures to (i) identify U.S. indicia, (ii) seek consent for disclosure from its U.S. policyholders and (iii) report relevant tax information of those policyholders to the IRS.

美國政府與香港政府已簽訂（“《跨政府協議》”）促使香港的海外金融機構遵守合規法案，及提供一個框架讓香港的海外金融機構能有效率的進行盡職審查以(i)識別美國身份標記，(ii)徵求美國保單持有人同意披露及(iii)向美國國稅局匯報美國保單持有人相關稅務資料。

FATCA applies to Generali Life (Hong Kong) Limited / Assicurazioni Generali S.p.A. Hong Kong Branch (hereinafter "Generali"), and this Policy. Generali is a participating FFI and committed to complying with FATCA. To do so, Generali requires you to:

合規法案適用於忠意人壽（香港）有限公司/ 忠意保險有限公司（下稱「忠意」）及此保單。忠意是一間參與合規法案之海外金融機構，及致力遵守合規法案。因此，忠意需要閣下：

- (i) provide to Generali certain information including, as applicable, your U.S. identification details (e.g. name, address, the U.S. federal taxpayer identifying numbers, etc); and
提供相關資料予忠意，如適用，包括閣下的美國身份證明資料 (如姓名、地址、美國聯邦納稅人識別號碼等); 及
- (ii) consent to Generali reporting this information and your account information (such as account balances, interest and dividend income and withdrawals) to the IRS. 同意忠意向美國國稅局匯報此資料及閣下之帳戶資料，(如帳戶結存、利息、紅利收入及提款。)

If you fail to comply with these obligations (being a “Non-Compliant Accountholder”), Generali is required to report “aggregate information” of account balances, payment amounts and number of non-consenting U.S. accounts to IRS.

如閣下未能遵從以上要求(即為“《不遵從合規法案之戶口持有人》”), 忠意須向美國國稅局匯報帳戶結存、款項及不同意披露的美國帳戶數目之綜合資料。

Generali could, in certain circumstances, be required to impose FATCA Withholding Tax on payments made to, or which it makes from, your Policy. Currently the only circumstances in Generali may be required to do so are:

忠意，在某些情況下，可能被要求在閣下保單付款中徵收合規法案預扣稅。現時忠意只會在以下情況徵收合規法案預扣稅：

- (i) if the Inland Revenue Department of Hong Kong fails to exchange information with the IRS under IGA (and the relevant tax information exchange agreement between Hong Kong and the U.S.), in which case Generali may be required to deduct and withhold FATCA Withholding Tax on withholdable payments made to your Policy and remit this to the IRS; and

若香港稅務局未能與美國國稅局就跨政府協議(及有關香港與美國之間的稅務資料交換協定)交換資料，忠意可能需要從閣下保單的可預扣款項中扣除及預扣合規法案之預扣稅及匯出予美國國稅局; 及

- (ii) if you are (or any other account holder is) a nonparticipating FFI, in which case Generali may be required to deduct and withhold FATCA Withholding Tax on withholdable payments made to your Policy and remit this to the IRS.

如閣下(或任何一位帳戶持有人)是不參與合規法案之金融機構，忠意可能需要從閣下保單的可預扣款項中扣除及預扣合規法案之預扣稅及匯出予美國國稅局。

You should seek independent professional advice on the impact FATCA may have on you or your Policy.

有關合規法案對閣下及閣下保單之影響，請諮詢獨立的專業意見。

Note: In case of discrepancies between the English and Chinese versions of this Section, the English version shall prevail

附註: 本部分之英文及中文版本之間如有任何歧義，概以英文版本為準。

Part D) Declaration
第四部分) 聲明

- a. I / We confirm that I / we have accessed, read and understood the Personal Information Collection Statement (the “**Statement**”) of Generali Life (Hong Kong) Limited / Assicurazioni Generali S.p.A. Hong Kong Branch (whichever applicable) (the “**Company**”), which is available on the **Company**'s website: https://www.generali.com.hk/EN_US/personal_information. I / We agree that the **Company** may collect, use, store, disclose, transfer and otherwise process my / our personal data in accordance with the terms of the **Statement**. I / We further confirm that I / we have obtained the express consent of the life insureds and any other relevant individuals (where applicable) for providing their personal data to the **Company** for the purposes stated in the **Statement** and for allowing the **Company** to collect, use, store, disclose, transfer and otherwise process such personal data in accordance with the terms of the **Statement**.
本人 / 我們確認已經查閱並且明白由忠意人壽(香港)有限公司 / 忠意保險有限公司 香港分行 (如適用) (「**貴公司**」) 的收集個人資料聲明 (「**該聲明**」), 該聲明可於**貴公司**網站查閱: https://www.generali.com.hk/ZH_HK/personal_information; 本人 / 我們同意**貴公司**可依照**該聲明**的條款收集、使用、儲存、披露、轉移及以其他方式處理本人 / 我們的個人資料。本人 / 我們進一步確認, 本人 / 我們已獲得受保人和任何其他有關人士 (如適用) 的明示同意, 可以按照**該聲明**所述的用途將他們的個人資料提供給**貴公司**, 並允許**貴公司**可依照**該聲明**的條款收集、使用、儲存、披露、轉移及以其他方式處理該等個人資料。
- b. I / We acknowledge I/we have read and understood the Foreign Account Tax Compliance Act Statement (“**FATCA Statement**”). I / We agree with the terms and conditions as stated in the **FATCA Statement**, including but not limited to Generali reporting of my / our Personal Data and account information and imposing **FATCA Withholding Tax** on the policy payment in accordance with the terms of the **Statement**.
本人 / 我們確認已經閱讀並且明白海外帳戶稅收合規法案聲明(「**合規法案聲明**」)。本人/我們同意合規法案聲明所列之條款及條件, 包括但不限於忠意可依照該聲明的條款匯報本人/我們的個人資料及賬戶資料, 並從保單付款中徵收合規法案預扣稅。
- c. I / We hereby declare and agree that all statements and information provided in this Form are to the best of my / our knowledge and belief complete and true.
本人 / 我們在此聲明及同意, 此聲明書內所提供之一切陳述及資料, 就本人 / 我們所知所信, 均為事實之全部並確實無訛。
- d. I / We understand that a false statement or misrepresentation of tax status by a U.S. person could lead to penalties under the U.S. laws. If my/ our tax status change and I/we become a U.S. person or a resident for tax purposes in any jurisdiction not previously reported to Generali, I/we must notify Generali no later than thirty (30) days.
本人 / 我們明白, 根據美國法律, 任何美國人士就其稅務狀況作出虛假或失實陳述, 將會受到刑罰。若本人/我們的稅務狀況有更改, 或成為美國人士, 或者成為任何本人 / 我們未曾就其向忠意進行申報的司法管轄區之稅務居民, 本人/ 我們會於三十日內通知忠意。

Signature
簽署

X

Name
姓名

Capacity
身分

Date 日期