

中华人民共和国非居民金融账户涉税信息  
Tax Information of Non-resident Financial Account in People's Republic of China

特别提示Notification

1. 本表根据国家税务总局、财政部、中国人民银行、中国银行业监督管理委员会、中国证券监督管理委员会、中国保险监督管理委员会联合发布的《非居民金融账户涉税信息尽职调查管理办法》编制。This Self certification is prepared based on the regulation of *Administrative Measures for Due Diligence Investigation of Non-resident Financial Account Related Information* jointly announced by State Administration of Taxation, Ministry of Finance, the People's Bank of China, China Banking Regulatory Commission, China Securities Regulatory Commission and China Insurance Regulatory Commission.
2. 请用黑色或蓝色钢笔或签字笔填写，如有选择项，请在□内打√，任何涂改请加盖公章或签字证明。Please use black or blue pen to fill in the form. If any item should be selected, please tick in "□". Any modification needs signature or official seal to testify.
3. 请详细、准确、全面填写下列信息，以确保您的相关利益。Please fill in the following form in a detailed, correct and comprehensive manner to ensure your related benefits.
4. 本申请表（包括背面说明）以中文和英文书写。中文版本与英文版本如出现任何不一致或有冲突的，则应以中文版本为准。This Application Form (including the instructions on the back of this Application Form) is written in Chinese and English. If there is any inconsistency or conflict between Chinese version and English version, the Chinese version shall prevail for all purposes.

机构名称 Institution Name \_\_\_\_\_

机构类别 Institution Type

- ☐ 消极非金融机构 **Passive Non-Financial Entity ("NFE")**（如勾选此项，请同时填写控制人税收居民身份声明文件 **Please also fill *Tax Residency Self-certification for Controlling Person* Form if you choose this item)**
- ☐ 其他非金融机构 **Other Non-Financial Entity**

机构税收居民身份Tax Resident Identity

- ☐ 仅为中国税收居民Tax resident in China (I)（如勾选此项，请直接填写声明 **Please sign directly at the bottom if you choose this item)**
- ☐ 仅为非居民Non tax resident in China (II)
- ☐ 既是中国税收居民又是其他国家（地区） 税收居民 **Tax resident not only in China but also in other countries (jurisdictions) as well (III)**

如勾选上述第 II 项或第 III 项，请填写下列信息 Please complete below part, if you tick II or III in above section)

机构名称 **Legal Name of Entity**（中文Chinese）\_\_\_\_\_

（英文English）\_\_\_\_\_

机构地址 **Residence Address**（英文/拼音English）\_\_\_\_\_（国家Country）\_\_\_\_\_（省Province）\_\_\_\_\_（市City）\_\_\_\_\_

（中文Chinese）\_\_\_\_\_（国家Country）\_\_\_\_\_（省Province）\_\_\_\_\_（市City）\_\_\_\_\_（境外地址可不填此项Not applicable for foreign address）

税收居民国（地区）及纳税人识别号 **Country/Jurisdiction of tax resident and the Taxpayer ID Number("TIN")**（相关信息可参见国家税务总局网站related information please refer to the official website of State Administration of Taxation, [http://www.chinatax.gov.cn/aeoi\\_index.html](http://www.chinatax.gov.cn/aeoi_index.html)）

1. \_\_\_\_\_（如有Provide if any）
2. \_\_\_\_\_（如有Provide if any）
3. \_\_\_\_\_（如有Provide if any）

如不能提供居民国（地区）纳税人识别号，请选择原因 **Please state the reason if no TIN is available:**

- ☐ 居民国（地区）不发放纳税人识别号 The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents
- ☐ 账户持有人未能取得纳税人识别号，如选此项，请解释具体原因  
The account holder is not able to obtain a TIN (please state the specific reasons if you choose this item)

本机构声明 Investor Statement

本机构确认上述信息的真实、准确和完整，且当这些信息发生变更时，将在30日内通知贵机构，否则本人承担由此造成的不利后果。

We guarantee the authenticity, correctness and completeness of the documents and information which is submitted here in. We will inform your company within 30 days if any change happens to the information provided, otherwise, we will be liable for any negative result arising there from.

(机构账户经办人签名 Signature of Account Handler)

日期Date\_\_\_\_\_年Year\_\_\_\_\_月Month\_\_\_\_\_日Day

登记单位填写 Filled by Transfer Agent

交易账号 \_\_\_\_\_ 录入员 \_\_\_\_\_ 复核员 \_\_\_\_\_

## 相关说明

1. 本表所称中国税收居民是指依法在中国境内成立，或者依照外国(地区)法律成立但实际管理机构在中国境内的企业和其他组织。
2. 本表所称非居民是指中国税收居民以外的企业（包括其他组织），但不包括政府机构、国际组织、中央银行、金融机构或者在证券市场上市交易的公司及其关联机构。前述证券市场是指被所在地政府认可和监管的证券市场。其他国家（地区）税收居民身份认定规则及纳税人识别号相关信息请参见国家税务总局网站([http://www.chinatax.gov.cn/aeoi\\_index.html](http://www.chinatax.gov.cn/aeoi_index.html))。
3. 金融机构包括存款机构、托管机构、投资机构、特定的保险机构及其分支机构。（1）存款机构指在日常经营活动中吸收存款的机构；（2）托管机构是指近三个会计年度总收入的 20%以上来源于为客户持有金融资产的机构，机构成立不满三年的，按机构存续期间计算；（3）投资机构是指符合以下条件之一的机构：A.近三个会计年度总收入的 50%以上收入来源于为客户投资、运作金融资产的机构，机构成立不满三年的，按机构存续期间计算；B.近三个会计年度总收入的 50%以上收入来源于投资、再投资或者买卖金融资产，且由存款机构、托管机构、特定保险机构或者 A 项所述投资机构进行管理并作出投资决策的机构，机构成立不满三年的，按机构存续期间计算；C.证券投资基金、私募投资基金等以投资、再投资或者买卖金融资产为目的而设立的投资实体。（4）特定的保险机构指开展有现金价值的保险或者年金业务的机构。本办法所称保险机构是指上一公历年度内，保险、再保险和年金合同的收入占总收入比重 50%以上的机构，或者在上一公历年度末拥有的保险、再保险和年金合同的资产占总资产比重 50%以上的机构。
4. 消极非金融机构是指：（1）上一公历年度内，股息、利息、租金、特许权使用费（由贸易或者其他实质经营活动产生的租金和特许权使用费除外）以及据以产生前述收入的金融资产转让收入占总收入比重 50%以上的非金融机构；（2）上一公历年度末拥有的可以产生上述收入的金融资产占总资产比重 50%以上的非金融机构，可依据经审计的财务报表进行确认；（3）税收居民国（地区）不实施金融账户涉税信息自动交换标准的投资机构。实施金融账户涉税信息自动交换标准的国家（地区）名单请参见国家税务总局网站([http://www.chinatax.gov.cn/aeoi\\_index.html](http://www.chinatax.gov.cn/aeoi_index.html))。金融机构税收居民国（地区）的判断主要看其受哪个国家（地区）的管辖。在信托构成金融机构的情况下，主要由受托人的税收居民身份决定该金融机构的税收居民国（地区）。在金融机构（信托除外）不具有税收居民身份的情况下，可将其视为成立地、实际管理地或受管辖地的税收居民。公司、合伙企业、信托、基金均可以构成消极非金融机构。
5. 控制人是指对某一机构实施控制的个人。  
公司的控制人按照以下规则依次判定：
  - （1）直接或者间接拥有超过 25%公司股权或者表决权的个人；
  - （2）通过人事、财务等其他方式对公司进行控制的个人；
  - （3）公司的高级管理人员。合伙企业的控制人是拥有超过 25%合伙权益的个人；信托的控制人是指信托的委托人、受托人、受益人以及其他对信托实施最终有效控制的个人；基金的控制人是指拥有超过 25%权益份额或者其他对基金进行控制的个人。
6. 政府机构、国际组织、中央银行、金融机构或者在证券市场上市交易的公司及其关联机构，以及事业单位、军队、武警部队、居委会、村委会、社区委员会、社会团体等单位无需填写此声明文件。

## Filling Instructions

1. The term "tax resident in China" referred to in this form shall mean enterprises and other organizations duly established within the territory of China or enterprises and other organizations established in accordance with the laws of foreign countries (jurisdictions) whose actual management institutions are within the territory of China.
2. The term "non tax resident" referred to in this form shall mean enterprises (including other organizations) other than tax residents in China, but shall exclude Governmental Entities, International Organizations, Central Banks, Financial Institutions or corporations of which the stocks are regularly traded on established securities markets or corporations which are related entities of such corporations. The aforementioned securities markets shall refer to the securities markets recognized and regulated by their local governments. Please refer to the website of the State Administration of Taxation ([http://www.chinatax.gov.cn/aeoi\\_index.html](http://www.chinatax.gov.cn/aeoi_index.html)) for the rules on identifying the tax resident status of other countries (jurisdictions) and the information on Taxpayer ID Numbers.
3. Financial institutions shall include Depository Institutions, Custodial Institutions, Investment Entities, Specified Insurance Companies and their branches. (1) A **Depository Institution** shall refer to an institution that takes deposits in its daily business activities; (2) A **Custodial Institution** shall refer to an institution where 20% or more of its total revenue in the past three fiscal years, or during the period of its existence if the institution has been in establishment for less than three years, is derived from holding financial assets for clients; (3) An **Investment Entity** shall refer to an institution that satisfies any one of the following conditions: A. It is an institution where 50% or more of its total revenue in the past three fiscal years, or during the period of its existence if the institution has been in establishment for less than three years, is derived from investing or operating financial assets for clients; B. it is an institution where 50% or more of its total revenue in the past three fiscal years, or during the period of its existence if the institution has been in establishment for less than three years, is derived from making investment, making re-investment or trading financial assets, and where its management and investment decision-making are performed by a Depository Institution, a Custodial Institution, a Specified Insurance Company or an investment Entity referred to in Item "A"; or, C. It is a securities investment fund, a private equity investment fund or any other investment entity set up for the purpose of making investment, making re-investment or trading financial assets. (4) A **Specified Insurance Company** shall refer to an institution that carries out insurance or annuity business with cash value. An insurance institution referred to herein shall mean an institution where the revenue from insurance, reinsurance and annuity contracts in the preceding calendar year accounts for 50% or more of its total revenue, or an institution of which the assets of insurance, reinsurance and annuity contracts owned as at the end of the preceding calendar year account for 50% or more of its total assets.
4. Passive Non-Financial Entity: (1) A non-financial institution that satisfies the following condition: in the preceding calendar year, its revenue from dividends, interest, rental, royalties (excluding rental and royalties arising from trade or other substantive business activities), and its revenue from the transfer of the financial assets based on which the aforesaid revenue is generated, accounts for 50% or more of its total revenue; (2) A non-financial institution that satisfies the following conditions: as at the end of the preceding calendar year, the financial assets owned by the non-financial institution that are capable of generating the above-mentioned revenue account for 50% or more of its total assets; and, the said percentage may be confirmed by audited financial statements. (3) An Investment Entity located in a country(jurisdiction) that does not practice Common Reporting Standard for Automatic Exchange of Financial Account Information. Please refer to the website of the State Administration of Taxation ([http://www.chinatax.gov.cn/aeoi\\_index.html](http://www.chinatax.gov.cn/aeoi_index.html)) for the list of countries (jurisdictions) that practice Common Reporting Standard for Automatic Exchange of Financial Account Information. The tax resident country (jurisdiction) of a financial institution shall mainly be recognized based on which country (jurisdiction) governs the financial institution. In the case that financial institutions are incorporated base on a trust structure, the tax resident country (jurisdiction) of the financial institution is determined mainly by the tax resident identity of the trustee. In the case if a financial institution (other than a trust) does not have tax resident identity, the financial institution may be deemed as a tax resident in the place of its establishment, the place of actual management or the jurisdiction to which it is subjected. Corporations, partnership enterprises, trusts and funds may all be defined as Passive Non-Financial Entities.
5. "Controlling Person(s)" are the natural person(s) who exercise control over an entity.  
A controlling person of a corporation shall be determined pursuant to the following rules in the following order:
  - (1) An individual who, directly or indirectly, holds over 25% of the corporation's equities or voting rights;
  - (2) An individual who controls the corporation via personnel or financial arrangements, etc.;
  - (3) A senior executive person from the management of the corporation.A controlling person of a partnership enterprise shall refer to an individual who owns over 25% of the rights and interests in the partnership; a controlling person of a trust shall refer to the settlor, trustee or beneficiary of the trust, or any other individual who exercises ultimate and effective control of the trust; and, a controlling person of a fund shall refer to an individual who owns over 25% of the fund units or any other individual who controls the fund.
6. You are not required to fill this self-certification form if you are one of below listed institution types:  
Governmental Entity, International Organization, Central Bank, Financial Institution, a corporation of which the stock is regularly traded on an established securities market or a corporation which is a related entity of such a corporation, Public Institution, Military, the Armed Police Force, Residents Committee, Villagers Committee, Community Committee, Social Organization, etc.