

**法商法國巴黎人壽**  
**保戶 FATCA 及 CRS 身份確認同意暨聲明書 (具控制權之人專用)**

FATCA and CRS Individual Tax Residency Self-Certification & Personal Information Consent Form (Controlling Person)

為遵循美國「外國帳戶稅收遵從法」(FATCA)和「金融機構執行共同申報及盡職審查作業辦法」(CRS)，金融機構須蒐集和審查稅務用途金融帳戶資訊以確定具控制權之人的稅務居民身分或多個稅務居民身分，爰請 台端填寫下列詢問事項，並提供相關文件證據。**如具有美國人身份指標者，未依規定配合或提供相關文件時，將會被美國政府列為不合作帳戶，本公司會依相關規定處理。**

For the purpose to comply with FATCA and CRS, financial institutions have to collect and conduct due diligence on Controlling Persons' tax residence(s). Please fill in the following questions and provide related documentary evidence. **If you have any U.S indicia and do not cooperate to provide related documents, Cardif Assurance Vie, Taiwan Branch will follow related rules to treat you as a recalcitrant account.**

**第一部分：稅務居民身分**

**Part I: Tax Residence(s) Status**

**法人名稱 Name of Entity or Organization:** \_\_\_\_\_ **法人稅務識別碼 Tax Identification Number:** \_\_\_\_\_

※若具有一個以上之具控制權之人，請複製此表單填寫其他具控制權之人之資料。

If the Account Holder has more than one controlling person, please copy this form and fill in other controlling person's information

<p><b>1. 您是否具有台灣稅務居民身分</b> Are you a Taiwan tax resident?</p>	<p><input type="checkbox"/> <b>是 (請續填第 2 題) Yes (Please continue to Question 2)</b> <input type="checkbox"/> <b>否 (請續填第 2 題) No (Please continue to Question 2)</b></p>
<p><b>2. 您是否具有美國納稅義務人身分 (如：具美國國籍、持有綠卡、美國長期居民)</b> Are you a U.S. Taxpayer? (e.g., U.S. citizen, Green Card holder or U.S. long-term resident.)</p> <p>註：美國長期居民係指非美國公民，但停留美國境內天數符合下列條件： 當年度在美國境內停留天數 ≥ 31 天，且(當年在美國境內停留天數 * 1 + 去年在美國境內停留天數 * 1/3 + 前年在美國境內停留天數 * 1/6) ≥ 183 天。</p> <p>Note: The U.S. long-term resident is defined as a person who is not a U.S. citizen that stays over 31 days in the U.S. in the current year and (the days stayed in the U.S. * 1 + the days which stayed in the U.S. in the previous year * 1/3 + the day stayed in the U.S. in the previous year before last year * 1/6) ≥ 183 days.</p>	<p><input type="checkbox"/> <b>是 (勾選是者，須檢附 W-9 表格，並請續填第 4 題)</b> <b>Yes (Please provide Form W-9 and continue to Question 4.)</b> ※美國納稅義務人稅籍資料已於 W9 文件上載明，故本聲明書第三部分無須再重複填寫。 Skip Part III for U.S. Taxpayers that have provided tax residence(s) in Form W-9.</p> <p><input type="checkbox"/> <b>否 (請續填第 3 題)</b> <b>No (Please continue to Question 3)</b></p>
<p><b>3. 您具有下列任一項指標?</b> Do you have any of the U.S. indicia listed below?</p> <p>(1) 出生地為美國 A U.S. place of birth</p> <p>(2) 具美國公民身分或持有美國永久居留權 U.S. citizenship or lawful permanent resident status</p> <p>(3) 具美國住址或聯絡地址 (含郵政信箱) A U.S. residence address or a U.S. correspondence address (including a U.S. P.O. box)</p> <p>(4) 具美國電話號碼 A U.S. telephone number</p> <p>(5) 曾全權委由留美國住址的人士處理帳務 A power of attorney or signatory authority granted to a person with a U.S. address</p> <p>(6) 持續指示將資金轉入位於美國的帳戶 Standing instructions to pay any amounts from the account to an account maintained in the U.S.</p> <p>(7) 所屬金融機構已確認客戶帳戶之轉信地址或代存郵件地址為客戶唯一地址。 An "in care of" address or a "hold mail" address that is the sole address with respect to the client</p>	<p><input type="checkbox"/> <b>是 (請提供下列身分證明文件，並請續填第 4 題)</b> <b>Yes (Please provide the following documentary evidence and continue to Question 4)</b></p> <p><b>(1) W-8BEN 表格</b> <b>Form W-8BEN</b></p> <p><b>(2) 非美國政府機關核發之身分證件影本</b> <b>A copy of any ID that is not issued by the U.S. government.</b></p> <p>※如具控制權之人未提供身分證件影本，其具控制權之人所填寫『W-8BEN』有效期限視為三年，當前述文件有效期限屆滿前本公司得向具控制權之人要求重新填寫 W-8BEN。</p> <p>※Form W-8BEN will be only valid for 3 years if the Account Holder does not provide the documentary evidence. Before the documentary evidence mentioned above is invalid, the Company require an updated Form W-8BEN from the Account Holder. Form W-8BEN will be remain valid if the Account Holder provides the documentary evidence and the residency of the Account Holder remains consistent.</p> <p><b>(3) 喪失美國國籍證明</b> <b>Proof of Renunciation of U.S. Citizenship</b></p> <p>※僅有具美國出生地指標者須提供。 ※Provide the Certificate of Loss of Nationality of the United States only if you have the indicia of a U.S. place of birth.</p> <p><input type="checkbox"/> <b>否 (請續填第 4 題)</b> <b>NO (Please continue to Question 4)</b></p>

4. 您是否具有除臺灣及美國以外之其他國家或地區之稅務居民身分？  
Do you have any tax residence(s) other than Taiwan and U.S.?

是，限以**英文**填寫第二部分及第三部分，且第三部分：稅籍資料須註明本人**除美國以外所有稅籍（包含臺灣）**，如無法提供稅務識別碼者，請選填原因A、B或C。  
Yes. Fill in Part II and III in **English**. List all residences **except the U.S. (including Taiwan)** in Part III: Tax Residence. If a TIN is unavailable, please provide the reason A, B or C.  
 否，請以中文或英文填寫第二部分。  
No. Please fill in Part II in Chinese or English.

**第二部分：具控制權之人基本資料**

**Part II: Controlling Person Information**

- ◆ 姓名 Name : \_\_\_\_\_  
(若填寫英文姓名請以護照/居留證姓名為準) (If filling in English, please fill in the name that matches the passport/resident permit.)
- ◆ 身分證字號/統一證號 ID Number/Uniform ID Numbers : \_\_\_\_\_
- ◆ 出生地 Place of Birth : 國家 Country \_\_\_\_\_ 城市 City \_\_\_\_\_
- ◆ 現居地址 Current Residence Address (請勿留存郵政信箱或送達代收地址) (Please do not fill in the P.O. box address or address for service of process) :  
國家 Country : \_\_\_\_\_ 地址 Address : \_\_\_\_\_
- ◆ 出生日期 Date of Birth : \_\_\_\_\_年 (yyyy) \_\_\_\_\_月 (mm) \_\_\_\_\_日 (dd).

**第三部分：稅籍資料(※無須填寫美國稅籍資料)**

**Part III: Tax Residence List (※U.S. tax residence is not required)**

稅務居住者之國家/地區 Country/Jurisdiction of tax residence	稅務識別碼 Tax Identification Number	若無法提供稅務識別碼，填寫理由A、B或C。 如選取理由B，說明本人無法取得稅務識別碼之原因。 Enter reason A, B or C if no TIN available. Explain why I am unable to obtain a TIN if you have
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因Reason : _____ <input type="checkbox"/> C
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因Reason : _____ <input type="checkbox"/> C
		<input type="checkbox"/> A <input type="checkbox"/> B, 原因Reason : _____ <input type="checkbox"/> C

如無法提供稅務識別碼，於上列欄位填寫適用之理由A、B或C：

If a TIN is unavailable, provide the appropriate reason A, B or C where appropriate:

理由 A – 本人為稅務居住者之國家/地區未核發稅務識別碼

Reason A – The country/jurisdiction where I am a tax resident does not issue TINs to its residents.

理由 B – 本人無法取得稅務識別碼(請說明具控制權之人無法取得稅務識別碼原因)

Reason B – I am unable to obtain a TIN. (Explain why the Controlling Person is unable to obtain a TIN if you have selected this reason.)

理由 C – 本人毋須提供稅務識別碼(限於該具控制權之人為稅務居住者之國家/地區國內法未要求蒐集稅務識別碼)  
Reason C – TIN is not required. (Only select this reason if the domestic law of the relevant country/jurisdiction of tax residence does not require the collection of TIN.)



**第四部分：具控制權之人類型**

**Part IV: Type of Controlling Person**

實體類別 Entity Type	具控制權之人類型 Type of Controlling Person
法人 Legal Person	<input type="checkbox"/> CRS801 直接或間接持有實體之股份、資本或權益超過25%者 Individual who exercises control over an Entity owning directly or indirectly more than 25 percent of the Entity's shares, capital, or equities.
	<input type="checkbox"/> CRS802 透過其他方式對該實體行使控制權者 Individual who exercises control over the Entity through other means.
	<input type="checkbox"/> CRS803 該實體之高階管理人員 Individual who holds the position of senior managing official.
	<input type="checkbox"/> CRS804 委託人 Settlor

信託 Trust	<input type="checkbox"/>	CRS805 受託人 Trustee
	<input type="checkbox"/>	CRS806 信託監察人 Protector
	<input type="checkbox"/>	CRS807 受益人 Beneficiary
	<input type="checkbox"/>	CRS808 任何其他對該信託行使最終有效控制權之自然人 Any other individual who exercises ultimate effective control over the trust.
除信託以外之其他法律安排 Legal Arrangements other than Trust	<input type="checkbox"/>	CRS809 具相當或類似委託人地位之人 Individual in a position equivalent/similar to settlor.
	<input type="checkbox"/>	CRS810 具相當或類似受託人地位之人 Individual in a position equivalent/similar to trustee.
	<input type="checkbox"/>	CRS811 具相當或類似信託監察人地位之人 Individual in a position equivalent/similar to protector.
	<input type="checkbox"/>	CRS812 具相當或類似受益人地位之人 Individual in a position equivalent/similar to beneficiary.
	<input type="checkbox"/>	CRS813 任何其他對該安排行使最終有效控制權地位之人 Any other Individual who exercises ultimate effective control over the arrangements.

## 聲明事項暨偽證責任聲明

### Declaration and Declaration of perjury

- 本人已審閱上述表格所載全部內容且聲明以上勾選內容為真實且已於合理期間詳閱美國外國帳戶稅收遵從法條款及個人資料運用告知事項，本人並同意法國巴黎人壽保險股份有限公司台灣分公司得依該等條款相關約定(包括但不限於，向美國國稅局等依法有權機關與監理機關申報本人之美國稅務居民海外帳戶資料，及代理本人向美國稅法扣繳義務人出示本人FATCA身分別相關文件)辦理。

I declare that I have examined the information on this form and statements made is true, and has a reasonable time perusing the provision of the Foreign Account Tax Compliance Act (“FATCA”), and Notification of Personal Information Protection. I agree that the Cardif Assurance Vie, Taiwan Branch may need to report certain information ( including but not limited to the information of U.S. shareholder of the account holder) to the U.S. tax authority in order to comply with FATCA, and on behalf of me, disclose the self-certification to the withholding agent(s) to declare the FATCA status of me).
- 本人知悉及同意，法國巴黎人壽保險股份有限公司台灣分公司可依照稅捐稽徵法第五條之一及金融機構執行共同申報及盡職審查作業辦法(CRS)有關金融帳戶資訊自動交換之規定，(a)基於稅務用途金融帳戶資訊之自動交換用途，蒐集、處理及利用本文件所載資料，及(b)把該等資料和關於立書人及任何應申報帳戶的資料向稅捐稽徵機關或其授權之機關申報，從而把資料轉交到具控制權之人的稅務居民身分所在地的稅務當局。

I acknowledge and agree that, pursuant to Article 5-1 of the Tax Collection Act and the provisions of the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions (“CRS”) which relevant to the automatic exchange of financial account information by financial institutions, the Cardif Assurance Vie, Taiwan Branch may (a) collect, process, and use the information provided in this form for the purpose of automatic exchange of financial account information for tax purpose, (b) submit the information, as well as the information of the Account Holder and any reportable account, to the tax authorities or its authorized agencies for the purpose of submitting the information to the tax authorities of countr(ies)/jurisdiction(s) in which the Account Holder is identified as a tax resident.
- 本人清楚了解，如未能履行前述據實告知義務或未能配合提供「表示本人身分別的相關文件」，法國巴黎人壽保險股份有限公司台灣分公司即須依FATCA規定須將本人帳戶列為FATCA「不合作帳戶」(Recalcitrant Account)並申報予美國稅局；如提供的文件內容虛假不實，則將面對美國偽證責任的追訴與懲罰。此外，本人了解及依據稅捐稽徵法第46條之1，有關機關、機構、團體、事業或個人違反稅捐稽徵法第5條之1第3項規定，規避、妨礙或拒絕財政部或其授權之機關調查或備詢，或未應要求或未配合提供有關資訊者，由財政部或其授權之機關處新臺幣三千元以上三十萬元以下罰鍰，並通知限期配合辦理；屆期未配合辦理者，得按次處罰。本人亦同意，法國巴黎人壽保險股份有限公司台灣分公司另得對本人提前終止所有屬FATCA及CRS規範金融商品之契約、帳戶、往來業務關係及提供之相關服務。

I acknowledge that, according to the provision of the Foreign Account Tax Compliance Act (“FATCA”), if I fail to comply with the obligation to tell the truth or cooperate in providing the documentary evidence, the Cardif Assurance Vie, Taiwan Branch will be required to treat me as a FATCA recalcitrant account and report to the U.S. tax authority. I am also aware that if the aforesaid documents provided are false, I will be subject to perjury and penalties in the United States. Furthermore, I acknowledge that, pursuant to Article 46-1 of the Tax Collection Act, the Ministry of Finance or its authorized agencies may impose a fine from three thousand New Taiwan Dollars (NT\$3,000) to three hundred thousand New Taiwan Dollars (NT\$300,000) if an agency, institution, organization, enterprise, or individual violates paragraph 3 of Article 5-1, and avoids, hinders, or refuses investigation or inquiry by the Ministry of Finance or its authorized agencies, or fails to submit relevant information and documents required, and may notify them to comply within a given time limit; if compliance is not met within the given time limit, successive fines can be imposed in each case. I agree that the Cardif Assurance Vie, Taiwan Branch may terminate the FATCA & CRS related account, and all financial instrument contracts and services.
- 本人聲明，就與本文件所有相關的帳戶，本人是具控制權之人(或本人業經具控制權之人授權簽署本文件)。若本人於第一部分第2題勾選「否」，則一併聲明本人並非美國人士，不具有美國稅務居住者身分，為與美國簽訂租稅協議國家(若有)之居民；且為W-8BEN表格指引文件所規定，於經紀交易(broker transactions)或以物易物(barter exchanges)時免受扣繳的外國人士。此外，本人於第三部分所填載的「稅務居住者之國家/地區」之收入來源符合以下情形之一：(a)未與美國境內交易或業務行為有效連結；(b)可有效連結但在適用的租稅協定下免稅；或(c)係屬與合夥關係有效連結之收入中，合夥人的持份。如以上聲明內容虛假，將面對美國偽證責任的追訴與懲罰。

I declare that I am the Account Holder, the beneficial owner, or authorized to sign for the Account holder for all the account(s) to which this form relates. If I check “No” in Part 1, Question 2, I also declare that I or the beneficial owner is not an U.S. person, has no U.S. tax residency status, is not a resident of another country within the meaning of the income tax treaty between the U.S. and that country, and is not a foreign

person exempt from withholding in the case of broker transactions or barter exchanges as stated in the Form W-8BEN guidance document. Moreover, under 「the country/jurisdiction of tax residence」 in Part 3, my income source is one of either of the following: (a) not effectively connected with the conduct of a trade or business in the United States; (b) effectively connected with the conduct of a trade or business in the United States but not subject to tax under an income tax treaty; or (c) the partner's share of a partnership effectively connected with the conduct of a trade or business in the United States. If the preceding declarations are false, I will be subject to perjury and penalties in the United States.

5. 本人承諾，如情況有所改變，以致影響本文件所述的個人的稅務居民身分，或引致本文件及聲明所載的資料不正確或不完整，本人有義務並且會通知法國巴黎人壽保險股份有限公司台灣分公司，在情況發生改變後30日內，向法國巴黎人壽保險股份有限公司台灣分公司提交一份已適當更新的自我證明文件及相關資料。

I undertake to advise the Cardif Assurance Vie, Taiwan Branch of any change in circumstance that affects the tax residency status of the Account Holder identified in this form or causes the information contained herein to become incorrect or incomplete, and to provide the Cardif Assurance Vie, Taiwan Branch with a suitable updated self-certification form and relevant information within 30 days of such a change in circumstances.

6. 本人已詳細閱讀本確認書內所載之訊息，並同意配合 貴公司 遵循美國外國帳戶稅收遵從法(FATCA)為目的締結的跨政府協議(IGA)和金融機構執行共同申報及盡職審查作業辦法(CRS)之相關規定。且上述各問項內容均由本人填寫，並已充份瞭解確認各問項內容後簽名無誤。

I have carefully read and fully understand the information in this acknowledgement and agree to cooperate with your company to comply with the relevant provisions of the Intergovernmental Agreement ("IGA") entered for purposes of FATCA and the relevant provisions of the CRS. In addition, I have completed each of the questions above and have signed this form with full, complete, and total comprehension and confirmation of the content of each question hereof.

7. 本人聲明，就本人所知所信，於本文件所為之陳述均為正確且完整。

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

具控制權之人簽名 Signature of Controlling Person : \_\_\_\_\_

法定代理人／監護人／輔助人簽名 Signature of Legal Representative／Guardian／Assistant : \_\_\_\_\_

填寫日期 Signature Date : 民國 \_\_\_\_\_ 年(yyy) \_\_\_\_\_ 月(mm) \_\_\_\_\_ 日(dd)

