

**法商法國巴黎人壽**  
**保戶 FATCA 及 CRS 身分確認同意暨聲明書 (法人專用)**  
**FATCA and CRS Entity Tax Residency Self-Certification Form**

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立書人<sup>\*</sup>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 Account Holder's 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.**

<sup>\*</sup>「立書人」為有權使用現金價值或變更受益人之人，如無有權使用現金價值或變更受益人之人，為該契約之要保人及受益人。具現金價值保險契約或年金保險契約到期時，帳戶持有人為有權依該契約領取給付之人。

The "Account Holder" of a Cash Value Insurance Contract or an Annuity Insurance Contract is a person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is a person named as the owner in the contract and a person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Insurance Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

**第一部分：稅籍聲明 (三選一) Part I: Declaration of Tax Residence (Choose one from the below 3 boxes)**

立書人與具控制權之人 <sup>\*</sup>僅為臺灣之稅務居民，請以 **中文** 續填本聲明書

Account holder and the controlling persons are only Taiwan tax resident. Please continue to fill in the self-certification form in **Chinese**.

立書人或具控制權之人 <sup>\*</sup>不是或不僅是臺灣稅務居民且皆非為美國稅務居民，請以 **英文** 續填寫本聲明書

Account holder or the controlling persons are not or not only Taiwan tax resident. Please continue to fill in the self-certification form in **English**.

立書人或具控制權之人 <sup>\*</sup>不是或不僅是臺灣稅務居民且任一者為美國稅務居民或為美商在台分公司，請以 **英文** 續填寫本聲明書並 **提供 W-9 表單**

The account holder or the controlling persons are not or are not only Taiwan tax residents, and if either is an U.S. tax resident or an U.S. business branch in Taiwan, please continue to fill in the self-certification form in **English** and **provide Form W-9**.

<sup>\*</sup>「具控制權之人」係指對法人具控制權之自然人，並按下列各款依序判定：

“Controlling Persons” means natural persons who exercise control over an Entity, and shall be determined in the order of the following subparagraphs:

一、直接或間接持有法人之股份、資本或權益超過百分之二十五者。

Directly or indirectly owning more than 25 percent of the Entity's shares, capital, or equities.

二、透過其他方式對該法人行使控制權者。

Exercising control over the Entity through other means.

三、該法人之高階管理人員。

Holding the positions as senior managing officials.

於信託或其他法律安排，所稱具控制權之人指委託人、受託人、信託監察人、受益人、其他對該信託行使最終有效控制權之自然人，或具相當或類似地位之人。

In the case of a trust or other legal arrangements, the term “Controlling Persons” means the settlors, the trustees, the protectors, the beneficiaries, any other natural persons exercising ultimate effective control over the trust, or persons in equivalent or similar positions.

**第二部分：立書人資料 Part II: Account Holder Information**

A. **法人名稱** Name of Entity or Organization : \_\_\_\_\_

B. **統一編號** Unified Business Number : \_\_\_\_\_

C. **註冊登記地址** Registered Address :

同本次申請文件之地址 (註：此選項僅限立書人與具控制權之人僅為臺灣之稅務居民者勾選)

Same as the address in this insurance proposal form (This Box is only applicable when the account holder is a new policy holder, and that the account holder and its controlling persons are only tax residents of Taiwan.)

非上述情況，請填寫以下欄位 (請勿留存郵政信箱或送達代收地址)：

Please fill in the following fields if the above situation is not applicable (Please do not fill in the P.O. box address or address for service of process)

( 國家 Country )

( 地址 Address )

**D. 實際管理處所地址 Place of effective management of address :**

註：實際管理處所係指 Place of effective management is the place where

1. 作成重大管理決策之地點；及  
Decisions that are necessary for the conduct of the enterprise's business are in substance made, and
2. 財務報表、會計帳簿紀錄、董事會議事錄或股東會議事錄之製作或儲存處所；及  
Its financial statements, accounting records, a board of directors or shareholders minutes are kept, and
3. 實際執行主要經營活動處所。  
Location where major business activities carried out.

同上註冊登記地址之國家 Same as the above Registered Address country/jurisdiction.

如與註冊登記地址之國家不同時，請另列如下（請勿留存郵政信箱或送達代收地址） Fill in the address of place of effective management if the country of such address is different from the country of the Registered Address (Please do not fill in the P.O. box address or address for service of process) :

\_\_\_\_\_ ( 國家 Country )

\_\_\_\_\_ ( 地址 Address )

**第三部分：立書人身分別 Part III: Account Holder's Status**

註：請勾選最適之身分別選項。 Note: please select the most appropriate status.

1. **立書人為金融機構，提供 GIIN 如下並聲明所屬身分別為** The Account Holder is a financial institution and agrees to provide the GIIN as below and declare the status is:

A. GIIN : \_\_\_\_\_

若為受贊助實體，請一併提供贊助實體之資訊 For Sponsored Entity, please also provide Sponsoring Entity's information

贊助實體名稱 Name of Sponsoring Entity : \_\_\_\_\_

贊助實體 GIIN GIIN of Sponsoring Entity : \_\_\_\_\_

(若無 GIIN，請提供 W-8-BEN-E，以茲證明 FATCA 身分。) If the Account Holder does not have a GIIN, please provide Form W-8-BEN-E to identify the FATCA status.

B. 請勾選以下最適類別 Please select one of below categories as appropriate :

**非屬應申報國或參與國之被另一金融機構管理之投資實體** (代碼 code A010) 請填寫 **【FATCA 及 CRS 身份確認同意暨聲明書 (具控制權之人專用)】**

Investment entity located in a non-reportable jurisdiction non-participating jurisdiction and managed by another financial institution - Please complete **【FATCA and CRS Individual Tax Residency Self-Certification & Personal Information Consent Form (Controlling Person)】**

**金融機構 (不包含上列身分)** (代碼 code A020)

Financial Institution (excluding the status above)

2. **立書人為各級政府、中央銀行或國際組織或由該等實體完全持有之實體** (代碼 code A030)

The Account Holder is a Governmental Entity, a central bank, an international organization, or an Entity wholly owned by one or more of the foregoing Entities.

3. **立書人為非屬金融機構之上市 (櫃)、興櫃公司或其關係企業**\* (代碼 code A040)

The Account Holder is a publicly-traded non-financial entity or an affiliate\* of such.

請填寫下列欄位之資訊 (二擇一填寫)

Please provide the information based on your status. (Choose one from the below 2 boxes.)

**立書人屬上市 (櫃)、興櫃公司** The Account Holder is a publicly-traded non-financial entity.

**【請填寫公司股票於經認可證券市場經常性交易之名稱 Please fill in the name of the exchange market upon which the stock is regularly traded】**

臺灣證券交易所 Taiwan Stock Exchange  證券櫃檯買賣中心 Taipei Exchange

其他 other \_\_\_\_\_

**立書人為上市 (櫃)、興櫃公司之關係企業** The Account Holder is an affiliate of a publicly-traded non-financial entity.

該上市 (櫃)、興櫃公司之名稱 The name of a publicly-traded non-financial entity \_\_\_\_\_

該公司股票經常性交易於 **【請填寫證券市場名稱】** whose stock is regularly traded in an established securities market. **【Please fill in the name of the exchange market】**

臺灣證券交易所 Taiwan Stock Exchange  證券櫃檯買賣中心 Taipei Exchange

其他 other \_\_\_\_\_

※「關係企業」係指一實體控制另一實體或兩實體由相同之人控制，該兩實體互為關係實體。所稱控制，指直接或間接持有一實體之表決權及價值超過百分之五十。

An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity, or the two Entities are under common control. The term control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

4. 立書人為積極非金融機構實體（符合下列定義或其身分類別者）

The Account Holder is an active non-financial entity which qualifies the below definition or meets one of the following statuses

**定義 Definition**

立書人於前一會計年度之股利、利息、租金、權利金、金融資產交易增益、貨幣匯兌增益或其他非積極營業活動產生收入之合計數未達收入總額的 50%，且於該期間內持有用於取得該非積極營業活動收入之資產，未達其資產總額的 50%。

Less than 50 percent of its gross income during the preceding calendar year is passive income (i.e., dividends, interest, rent, royalties, the excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously, the excess of foreign currency gains over foreign currency losses or other passive income), and less than 50% of the assets held by the NFE during that calendar year are assets that produce, or are held for the production of passive income.

請勾選以下最適類別：Please select one of below categories as appropriate

A 立書人屬下列身分之一

1. 立書人屬上述定義之非金融機構實體。Active NFEs that qualify the definition addressed above.
2. 立書人屬非金融集團成員的控股非金融機構實體。Holding NFEs that are members of a nonfinancial group
3. 立書人屬非金融集團成員的財務中心。Treasury centers that are members of a nonfinancial group.
4. 立書人屬非營利組織。Non-profit NFEs.

※ 請聲明是否屬特殊 FATCA 身分 Please indicate special FATCA Status

立書人為 FATCA 定義下之逕行申報之外國非金融機構實體身分，  
請進一步提供 GIIN：\_\_\_\_\_ (代碼 code A080)

The Account Holder is a Direct Reporting NFFE under FATCA. Please provide the GIIN

立書人非為 FATCA 定義下之逕行申報之外國非金融機構實體身分 (代碼 code A050)

The Account Holder is not a Direct Reporting NFFE under FATCA.

B 立書人屬清算中或破產中的非金融機構實體

NFEs that are liquidating or emerging from bankruptcy

※ 請聲明是否屬特殊 FATCA 身分 Please indicate special FATCA Status

立書人為 FATCA 定義下之逕行申報之外國非金融機構實體身分，  
請進一步提供 GIIN：\_\_\_\_\_ (代碼 code A080)

The Account Holder is a Direct Reporting NFFE under FATCA. Please provide the GIIN

立書人非為 FATCA 定義下之逕行申報之外國非金融機構實體身分 (代碼 code A060)

The Account Holder is not a Direct Reporting NFFE under FATCA.

5. 立書人為消極非金融機構實體—係非為上述身分別 1-4 者。請填寫【**FATCA 及 CRS 身份確認同意暨聲明書（具控制權之人專用）**】

The Account Holder is a passive non-financial entity.—which means that the account holder does not qualify any of the above status 1-4.

Please complete **【FATCA and CRS Individual Tax Residency Self-Certification & Personal Information Consent Form (Controlling Person)】**

※ 請聲明是否屬特殊 FATCA 身分 Please indicate special FATCA Status

立書人為 FATCA 定義下之逕行申報之外國非金融機構實體身分  
請進一步提供 GIIN：\_\_\_\_\_ (代碼 code A080)

The Account Holder is a Direct Reporting NFFE under FATCA. Please provide the GIIN

立書人非為 FATCA 定義下之逕行申報之外國非金融機構實體身分 (代碼 code A070)

The Account Holder is not a Direct Reporting NFFE under FATCA.

#### 第四部分：稅籍資料 Part IV: Tax Residence

稅籍資料註明立書人的所有稅籍（包含臺灣，但不限於註冊登記地址及實際管理處所地址的國家）。無法提供稅務識別碼(TIN)者，請選填原因 A、B 或 C。

Please indicate all the account holder's tax residence(s) (including Taiwan, but not limited to the countries of registered address or the place of effective management address). If a TIN is unavailable, please provide the reason A, B or C.

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，說明立書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 the Account Holder is unable to obtain a TIN if you have selected reason B
		<input type="checkbox"/> A <input type="checkbox"/> B，原因 Reason：_____
		<input type="checkbox"/> A <input type="checkbox"/> B，原因 Reason：_____
		<input type="checkbox"/> A <input type="checkbox"/> B，原因 Reason：_____

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 – 立書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 the Account Holder is a tax resident does not issue TINs to its residents.

理由 B – 立書人無法取得稅務識別碼(請說明立書人無法取得稅務識別碼原因)

Reason B – The Account Holder is unable to obtain a TIN. Explain why the Account Holder is unable to obtain a TIN if you have selected this reason.

理由 C – 立書人毋須提供稅務識別碼(限於該立書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.



#### 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(含具控制權之人共\_\_\_\_人之資訊)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，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 (including \_\_\_\_\_ Controlling Person's information) 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, 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，從而把資料轉交到立書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 country(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徵收法第 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.

3. 本人聲明，就與本文件所有相關的帳戶，本人是立書人/最終受益人(或本人業經立書人/最終受益人授權簽署本文件)。若本人於第一部分勾選第 1 項「僅為臺灣之稅務居民」或第 2 項「不是或不僅是臺灣稅務居民且皆非為美國稅務居民」，則一併聲明本人/最終受益人並非美國人士，不具有美國稅務居住者身分，並使用本文件聲明本人在美國稅法第四章的身分或為因第 6050W 節目的而提交此表格之零售商；且為 W-8BEN-E 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，本人於第四部分所填載的「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 the 「Account holder and the controlling persons are only Taiwan tax resident」 or 「Account holder or the controlling persons are not or not only Taiwan tax resident」 in Part 1, I also declare that I or the beneficial owner is not an U.S. person, has no U.S. tax residency status, and I am using this document to declare my status under Chapter 4 of the U.S. Internal Revenue Code ("IRC") or as a retailer submitting this form for the purposes of Section 6050W under IRC, 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 4, 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.

4. 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.

5. 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.

6. 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.

立聲明書人簽名 Signature of Applicant : \_\_\_\_\_ 簽章  
(請蓋公司章及負責人章) (Please affix a company seal and responsible person's seal)

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

