

# 稅務聲明書（個人投資者）

## Tax Certification (Individual Investor)

姓名 Name: \_\_\_\_\_

綜合理財賬戶號碼\* MasterAccount No.\*: \_\_\_\_\_

居住地址 Residence Address: \_\_\_\_\_

(城市 City) \_\_\_\_\_ (國家\*\* Country\*\*)

出生日期（日/月/年） Date of Birth (dd/mm/yyyy): \_\_\_\_\_

出生地點 Place of Birth: (城市 City) \_\_\_\_\_ (國家\*\* Country\*\*)

### 稅務身份 TAX STATUS

請注意，a)至d)項必須全部回答。如屬聯名賬戶，各聯名賬戶持有人應各自填寫一份稅務聲明書。  
Please note a) to d) must ALL be answered. For joint accounts, each joint account holder should complete a separate Tax Certification.

- a) 本人聲明本人為美國公民。  
**I certify that I am a citizen of the United States of America.**  
 是 Yes  否 No
- b) 本人聲明本人為美國稅法定義下的美國居民。  
**I certify that I am a resident of the United States of America for US federal income tax purposes.**  
美國居民包括(i)美國永久居民卡（「綠卡」）持有者；或(ii)通過美國聯邦所得稅所規定「實質居留」測試的人士。\*\*\*  
Resident of the United States of America includes any individual who (i) holds a US Permanent Resident Card (a green card) or (ii) meets a US “substantial presence” test as prescribed under the US federal income tax law.\*\*\*  
 是 Yes  否 No
- c) 本人聲明本人於美國出生。  
**I certify that I was born in the United States of America.**  
如此選項之答案為「是」，而a)與b)選項之答案為「否」，請提供證明或書面解釋為何沒有美國公民身份。  
If “yes” and the answer to a) and b) above is “no”, please provide proof or written explanation for not having US citizenship.  
 是 Yes  否 No
- d) 本人為下列司法管轄地之稅務居民。  
**I am a tax resident in the following jurisdiction(s).**  
請填寫您為稅務居民所屬的所有司法管轄地（包括香港，如適用）及相關的納稅人識別號碼（「稅籍編號」）。如果您對您的稅務居民司法管轄地有任何疑問，請聯絡您的稅務顧問。  
Fill in ALL jurisdiction(s) where you are a tax resident (including Hong Kong where applicable) and the associated TIN(s) (“Taxpayer Identification Number(s)”). If you have any questions about your jurisdiction(s) of tax residency, contact your tax advisor.

稅務居民司法管轄地 Jurisdiction(s) of Tax Residence	稅籍編號**** TIN(s)****

## 聲明 CERTIFICATION

本人在此聲明本人已查閱此稅務聲明書之內容，並盡本人所知及確信，聲明內容均屬真實、正確及完整。

I declare that I have examined the information on this Tax Certification and to the best of my knowledge and belief, it is true, correct, and complete.

本人同意並授權此聲明書及有關本人賬戶的任何資料（其中可能包括本人的個人資料）：(a)向任何本地或海外政府、監管或稅務機關或機構（包括但不限於香港稅務局及美國稅務局）提供，以及向適用法例、法規、慣例或指引（包括但不限於香港稅務條例、任何在本地實施的OECD「經濟合作與發展組織稅務金融訊息自動交換標準／通用報告準則」、美國《海外賬戶稅收合規法案》、英國《海外賬戶稅收合規法案》及在香港或任何其他相關司法管轄地已落實的同類稅務資訊共用制度）所規定或指示或摩根認為必要的任何其他本地或海外人士或單位提供；及(b)可由摩根存儲、使用及披露，以便其遵從有關向本人提供服務的義務、承諾、安排或市場慣例。

I consent and authorise this Tax Certification and any information relating to my account(s), which may include my personal information, to be: (a) provided to any local or foreign governmental, regulatory or tax authorities or bodies (including without limitation the Hong Kong Inland Revenue Department and the US Internal Revenue Service), and to any other local or foreign persons or entities required or directed by applicable laws, regulations, practices or guidelines (including without limitation the Hong Kong Inland Revenue Ordinance, any local implementation of the OECD Standard for Automatic Exchange of Financial Information in Tax Matters/Common Reporting Standard, the US Foreign Account Tax Compliance Act (FATCA) and local implementation hereof, any local implementation of an intergovernmental agreement with the United Kingdom (commonly referred to as UK FATCA), and any similar tax information sharing regime put in place in Hong Kong or any other relevant jurisdiction) or deemed necessary by J.P. Morgan; and (b) stored, used and disclosed by J.P. Morgan so that it can comply with obligations, commitments, arrangements or market practices in relation to providing services to me.

本人同意如以上聲明有變更，將於30日內重新提供正確的稅務聲明書。

I agree that I will submit a new Tax Certification within 30 days if any information herein becomes incorrect.

賬戶持有人簽署  
Signature of Account Holder

正楷姓名  
Print Name

日期（日／月／年）  
Date (dd/mm/yyyy)

\* 新開戶毋須填寫綜合理財賬戶號碼。

MasterAccount No. is not required to be filled in for new account opening.

\*\* 如果您的答案是香港，於國家及城市欄同時填寫香港。

If your response is Hong Kong, fill in Hong Kong for both city and country.

\*\*\* 要通過「實質居留」測試，一般就任何歷年而言：(a)個別人士須於該年度內在美國居留最少31日及(b)該名人士於該年度內在美國居留的日數，加對上一年內在美國居留的日數的三分之一，再加對上兩年在美國居留的日數的六分之一，三者合計等於或超過183日。

The "substantial presence" test is generally met with respect to any calendar year if (a) the individual was present in the US for at least 31 days during such year, and (b) the sum of the number of days in which such individual was present in the US during such year, 1/3 of the number of such days during the first preceding year, and 1/6 of the number of such days during the second preceding year, equals or exceeds 183 days.

\*\*\*\* 如果您是香港稅務居民，填寫您的香港身份證號碼。其他稅籍編號例子包括英國獨特納稅人參考號碼或英國國家保險號碼及澳洲稅務編號。稅籍編號是由相關稅務居民司法管轄地向您發出，以助稅務備案或稅務行政之用之編號。

For a Hong Kong tax resident, fill in your Hong Kong Identity Card Number. Other examples of TINs include United Kingdom Unique Taxpayer Reference Number or United Kingdom National Insurance Number and Australia Tax File Number. A TIN is a number assigned to you by the relevant jurisdiction of tax residence for purposes of tax filing or tax administration.

如此表格中，英文兩個版本有任何不相符之處，應以英文版本為準，所有您在此稅務聲明書提供的資料會被視為答覆英文版本原文。

In the event of any inconsistency between the English and Chinese language text on this Tax Certification, the English version will prevail and all information provided by you on this form will be treated as addressing the English text.

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