Tax Certification (Corporate Investor)

Company name: 

‘Corporate Investor’ includes corporation, trust, and other types of entities.

Account number: 

Section 1 – United States (“US”) Tax Status

I (on behalf of the Corporate Investor) certify that the entity is:


☐ Yes ☐ No

b) A non-US entity that is a Passive Non-Financial Foreign Entity with Controlling Person(s) who is/are individual US citizen(s) or US tax resident(s) (including green card holder(s) and person(s) with substantial US presence***).

☐ Yes ☐ No

If this is the first time the Corporate Investor is opening an account with J.P. Morgan and you have answered “yes” to Section 1a) or 1b) above, please contact us before proceeding to complete the rest of this Tax Certification. Please complete the relevant US Internal Revenue Service (“IRS”) form (the appropriate W-8 (e.g., W-8BEN-E) or W-9) in addition to this Tax Certification to certify the Corporate Investor’s status for purposes of the US Foreign Account Tax Compliance Act (“FATCA”). Please note that if the answer to Section 1a) is “yes”, the entity must complete an IRS form W-9 instead of W-8.

Section 2 – Other Jurisdiction Tax Status

Please note a) and b) must both be answered.

I (on behalf of the Corporate Investor) certify that the entity is:

a) A tax resident in the following jurisdiction(s):

 Fill in ALL jurisdiction(s) where the entity is a tax resident (including Hong Kong where applicable) and the associated TIN(s) (“Taxpayer Identification Number(s)”).

<table>
<thead>
<tr>
<th>Jurisdiction(s) of Tax Residence</th>
<th>TIN(s)***</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please complete ALL Sections on both pages:

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b) An account holder of the following type for purposes of local jurisdiction implementations of the OECD Standard for Automatic Exchange of Financial Information in Tax Matters/Common Reporting Standard ("AEOI"):

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Institution</td>
<td>An account holder of the following type for purposes of local jurisdiction implementations of the OECD Standard for Automatic Exchange of Financial Information in Tax Matters/Common Reporting Standard (&quot;AEOI&quot;):</td>
</tr>
<tr>
<td></td>
<td>Specify the type:</td>
</tr>
<tr>
<td></td>
<td>□ in an AEOI Non-Participating Jurisdiction and managed by another Financial Institution</td>
</tr>
<tr>
<td></td>
<td>Complete Section 2c) below</td>
</tr>
<tr>
<td></td>
<td>□ Other Financial Institution (including Investment Entity not described above) – Go to Section 3</td>
</tr>
<tr>
<td>Non-Financial Entity (NFE)</td>
<td>A Passive NFE (other than Investment Entity located in an AEOI Non-Participating Jurisdiction and managed by another Financial Institution) – Complete Section 2c) below</td>
</tr>
<tr>
<td></td>
<td>Complete only for an entity that is classified as a Passive NFE (including an Investment Entity located in an AEOI Non-Participating Jurisdiction and managed by another Financial Institution that is reclassified as a Passive NFE).</td>
</tr>
</tbody>
</table>

For each Controlling Person, fill in ALL jurisdiction(s) where that Controlling Person is a tax resident (including Hong Kong where applicable) and the associated TIN(s). Please note that Controlling Persons refer to natural persons who meet specified requirements. If you have more than four Controlling Persons, use an additional Tax Certification.

<table>
<thead>
<tr>
<th>Controlling Person (&quot;CP&quot;)</th>
<th>All Jurisdiction(s) of Tax Residence of CP</th>
<th>TIN**** for Each Jurisdiction of Tax Residence of CP</th>
</tr>
</thead>
<tbody>
<tr>
<td>CP1</td>
<td>(城市) (City)</td>
<td>(國家) (Country)*</td>
</tr>
<tr>
<td>CP2</td>
<td>(城市) (City)</td>
<td>(國家) (Country)*</td>
</tr>
<tr>
<td>CP3</td>
<td>(城市) (City)</td>
<td>(國家) (Country)*</td>
</tr>
<tr>
<td>CP4</td>
<td>(城市) (City)</td>
<td>(國家) (Country)*</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Controlling Person (&quot;CP&quot;)</th>
<th>Residence Address of CP</th>
<th>Date of Birth (dd/mm/yyyy)</th>
<th>Place of Birth (city &amp; country)*</th>
</tr>
</thead>
<tbody>
<tr>
<td>CP1</td>
<td>(城市) (City)</td>
<td>(出生日期)</td>
<td>(出生地點) (城市及國家)*</td>
</tr>
<tr>
<td>CP2</td>
<td>(城市) (City)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CP3</td>
<td>(城市) (City)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CP4</td>
<td>(城市) (City)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
I certify that I have the capacity to sign for the Corporate Investor identified on Page 1 of this Tax Certification.

I (on behalf of the Corporate Investor) consent and authorise this Tax Certification, any IRS form(s) and any attachments to these forms, and any information relating to the Corporate Investor's account(s), which may include without limitation personal information of certain equity holders of the Corporate Investor, 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 IRS), 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, AEOI as implemented by any relevant jurisdiction, FATCA or any similar tax information sharing regime in place in Hong Kong or any other relevant jurisdiction); and (b) stored, used and disclosed by J.P. Morgan pursuant to, or as contemplated in, this Tax Certification and the relevant IRS form(s).

I (on behalf of the Corporate Investor) declare that I have: (a) examined the information on this Tax Certification and the relevant IRS form(s) and any attachments to these forms, and to the best of my knowledge and belief they are true, correct, and complete; and (b) duly notified as required by any applicable laws and regulations, and obtained all necessary consent and waiver from, all equity holders of the Corporate Investor and third parties whose information may (i) appear in this Tax Certification and any IRS form(s) and any attachments to these forms described in the preceding paragraph; and/or (ii) in any way be stored, used and disclosed by J.P. Morgan pursuant to, or as contemplated in, this Tax Certification and the relevant IRS form(s).

I (on behalf of the Corporate Investor) consent and authorise this Tax Certification, a new Tax Certification and a relevant new IRS form within 30 days if any information in this Tax Certification, the IRS form, or other documents submitted for AEOI, FATCA or similar tax information sharing regime purposes, becomes incorrect.

I certify that I have the capacity to sign for the Corporate Investor identified on Page 1 of this Tax Certification.

掌握權簽署人
Authorized Signatory

正規姓名
Print Name

身份
Capacity

日期（日／月／年）
Date (dd/mm/yyyy)

* 新開戶毋須填寫綜合理財帳戶號碼。

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

** 填寫您的香港電話號碼; 電話號碼包括市話及行動電話。

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

*** 要透過「實質居留」測試，一般就五年而言：(a) 個別人士须於該年度內在美國居留最少31日及(b) 某名人士於該年度內在美國居留的日數，於加總59日內在美國居留的日數，於加總59日內在美國居留的日數的三分之一；(c) 及加總59日內在美國居留的日數的三分之二；及(4) 在美國居留的日數的三分之一。

The "substantial presence" test is generally net of any calendar year and if the individual was present in the US on 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.

****如果您是香港居留居民，填寫香港居留居民之備案編號。亦可提交個別人士香港居留居民身份證件及有關文件。

For a Hong Kong tax resident, fill in the Hong Kong Inland Revenue Department File 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 (or a Controlling Person where applicable) by the relevant jurisdiction of tax residence for purposes of tax filing or tax administration.

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退休金客戶 Pension Clients • 電話 Tel: +852 2978 7588 • 傳真 Fax: +852 2868 1733
機構業務客戶 Institutional Business Clients • 電話 Tel: +852 2800 2928 • 傳真 Fax: +852 2868 1733
Section 2 of the Tax Certification (Corporate Investor) asks a Corporate Investor for information relevant to local jurisdiction implementations of the OECD Standard for Automatic Exchange of Financial Information in Tax Matters/Common Reporting Standard (“AEOI”).

Below is the general meaning of some terms relating to AEOI used in the Tax Certification. It may not summarize all the AEOI rules relevant to a given term. It does not address the meaning of terms relating to the US Foreign Account Tax Compliance Act (FATCA) used in Section 1 of the Tax Certification. If an investor has questions on how a term below may apply to it, it should consult its own tax advisor. Terms placed in quotes below that do not have their meaning described, will have the meaning given to them by AEOI.

“Active NFE”

An entity is classified as an “Active NFE” if it is an NFE and meets any of the following criteria:

a) Active NFES by reason of income and assets: Less than 50% of the NFE’s gross income for the preceding calendar year (or other appropriate reporting period) is passive income and less than 50% of the assets held by the NFE during the preceding calendar year (or other appropriate reporting period) are assets that produce or are held for the production of passive income;

b) Regularly publicly traded NFES: The stock of the NFE is regularly traded on an established securities market or the NFE is a “Related Entity” of an entity the stock of which is regularly traded on an established securities market. An entity is a “Related Entity” of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an entity;

c) Government Entities, etc.: The NFE is a “Governmental Entity”, a “Central Bank”, an “International Organisation” or an entity wholly owned by one or more of the foregoing;

d) Holding NFES that are members of a nonfinancial group: Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity does not qualify for this status if the entity functions (or holds itself out) as an investment fund (such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes);

e) Start-up NFES: The NFE is not yet operating a business and has no prior operating history but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided that the NFE does not qualify for this status after the date that is 24 months after the date of the initial organisation of the NFE;

f) NFES that are liquidating or emerging from bankruptcy: The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;

g) Treasury centres that are members of a nonfinancial group: The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any entity that is not a Related Entity; provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or

h) Non-profit NFES: The NFE meets all of the following requirements:

i. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour
organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;

ii. it is exempt from income tax in its jurisdiction of residence;

iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

iv. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

v. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

"Controlling Person(s)"

"Controlling Person(s)" means, with respect to an entity that is a legal person, the natural person(s) who exercises control over the entity. "Control" over an entity that is a legal person is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (usually identified on the basis of, but not limited to, ownership of a certain percentage of the entity (e.g., very generally 25% or more, although it can be a lower percentage in some circumstances)). Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the entity will be the natural person(s) who exercises control of the entity through other means. Where no natural person is identified as exercising control of the entity through ownership interests, the Controlling Person(s) is deemed to be the natural person(s) who holds the position of senior managing official.

“Controlling Person(s)” means, with respect to a trust, (i) the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) and/or class(es) of beneficiaries of the trust, regardless of whether any of them exercises control over the trust, and (ii) any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). “Controlling Person(s)” means, with respect to a legal arrangement (i.e., where the relevant entity is not a legal person) that is not a trust, the natural person(s) in equivalent or similar positions as Controlling Person(s) of a trust.

The term “Controlling Person(s)” should generally interpreted in a manner consistent with relevant Financial Action Task Force Recommendations on the term “beneficial owner”. Investors that are Passive NFEs (including Investment Entities located in an AEOI Non-Participating Jurisdiction and managed by another Financial Institution) should consult their own advisors regarding any Controlling Person(s) they may have.

"Financial Institution"

The term “Financial Institution” means an “Investment Entity” (as defined below), a “Custodial Institution”, a “Depository Institution”, or a “Specified Insurance Company”. Please consider relevant local implementations of AEOI for additional information that may be relevant to the term “Financial Institution”.

“Custodial Institution” means any entity that holds, as a substantial portion of its business, “Financial Assets” for the account of others. This is where the entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence.

“Depository Institution” means any entity that accepts deposits in the ordinary course of a banking or similar business.

“Specified Insurance Company” means any entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a “Cash Value Insurance Contract” or “Annuity Contract”.

"International Organisation"

The term “International Organisation” includes an intergovernmental organisation or supranational organisation (i) which is comprised primarily of governments; (2) which has in effect a headquarters (or substantially similar agreement) with the relevant jurisdiction, and (3) the income of which does not inure to the benefit of private persons. Certain other entities may qualify as “International Organisations”.
which has a restrictive meaning under AEOI that, for the avoidance of doubt, does not refer to an organisation merely located outside of the relevant jurisdiction.

"Investment Entity"

The term “Investment Entity” means one of two types of entities:

a) The first type of “Investment Entity” is an entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
   i. Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
   ii. Individual and collective portfolio management; or
   iii. Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

b) The second type of “Investment Entity” is any entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the entity is managed by another entity that is the first type of Investment Entity or by a Custodial Institution, a Depository Institution or a Specified Insurance Company.

"Investment Entity located in an AEOI Non-Participating Jurisdiction and managed by another Financial Institution"

The term “Investment Entity located in an AEOI Non-Participating Jurisdiction and managed by another Financial Institution” means an entity that (i) is the second type of “Investment Entity” described in the definition above and (ii) is tax resident in an AEOI Non-Participating Jurisdiction.

An “AEOI Non-Participating Jurisdiction” means a jurisdiction which generally does not have an agreement is in place pursuant to which it will provide to another jurisdiction(s) the information set out in Section I of the Common Reporting Standard within AEOI. If an investor has questions about whether it is tax resident in an AEOI Non-Participating Jurisdiction, it should consult its own tax advisor.

"Jurisdiction of Tax Residence" (or a reference to the jurisdiction(s) where an entity is a tax resident)

Generally, an entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including an applicable tax convention), it pays or should be paying tax therein by reason of its domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. If an entity is a dual resident entity, an entity that does not have a residence for tax purposes or a trust, special rules may apply. An investor that does not know its jurisdiction(s) of residence for tax purposes should consult its own advisor.

"NFE"

A "NFE" is any entity that is not a Financial Institution.

"Passive NFE"

A “Passive NFE” means: (i) an NFE that is not an Active NFE; or (ii) an Investment Entity located in an AEOI Non-Participating Jurisdiction and managed by another Financial Institution.

"TIN" or “Taxpayer Identification Number”

The term “TIN” or “Taxpayer Identification Number” is a unique combination of letters and/or numbers assigned by a jurisdiction to an entity or an individual and used to identify the entity or individual for the purposes of tax filing or administration of the tax laws of such jurisdiction. Where certain jurisdictions do not issue TINs, they may utilize some other high integrity number with an equivalent level of identification (a functional equivalent), which should be provided where a TIN is requested on the Tax Certification.