



This form must be completed by any individual who wishes to open a securities trading account.
所有欲開立證券帳戶的個人客戶必須填寫此表格。

Please complete in **BLOCK LETTERS** 請用**正楷**填寫

Company Name 公司名稱： _____

Place of Incorporation 法團成立地方： _____

Director/Substantial Shareholder/Authorized Person Name 董事/主要股東/授權人士名稱： _____

Please check "✓" Yes or No for each of the following questions:
請在是或否的方格內加上“✓”號以回答以下問題：

- | | Yes 是 | / | No 否 |
|---|--------------------------|---|--------------------------|
| 1. Are you a U.S. Resident?
閣下是否美國居民？ | <input type="checkbox"/> | | <input type="checkbox"/> |
| 2. Are you a U.S. Citizen?
閣下是否美國公民？ | <input type="checkbox"/> | | <input type="checkbox"/> |
| 3. Do you hold a U.S. Permanent Resident Card (Green Card)?
閣下是否持有美國永久居民身份證(綠卡)？ | <input type="checkbox"/> | | <input type="checkbox"/> |

To: Brilliant Norton Securities Company Limited
致：億聲證券有限公司

I hereby confirm the information provided above is true, accurate and complete.
本人確認以上所提供的資料是真實、準確及完整。

Subject to applicable local laws, I hereby consent for Brilliant Norton Securities Company Limited to share my information with domestic and overseas regulators or tax authorities where necessary to establish my tax liability in any jurisdiction.
在不抵觸當地適用法律的情況下，本人同意億聲證券有限公司可向本地及海外的監管機構或稅務機構提供本人的個人資料以確立本人於任何司法管轄區的稅務責任。

Where required by domestic or overseas regulators or tax authorities, I consent and agree that Brilliant Norton Securities Company Limited may withhold from my account(s) such amounts as may be required according to applicable laws, regulations and directives.

因應本地或海外的監管機構或稅務機構需要，本人准許並同意億聲證券有限公司可按適用的法律、法規和指令在本人帳戶中扣留相關所須的金額款項。

I undertake to notify Brilliant Norton Securities Company Limited within 30 calendar days if there is a change in any information which I have provided to Brilliant Norton Securities Company Limited.

本人保證本人向億聲證券有限公司所提供的任何資料如有變更，本人會於30日內通知億聲證券有限公司。

Signature 簽署： _____ Date 日期： _____



Remarks: Every person of individual/joint account holder should fill in one separate of this form and W-8/W-9 before account opening.
備註：每一位個人或聯名戶口持有人於開立戶口前，須每人分別填寫本表格及W-8/W-9表格。



FATCA Overview 外國賬戶稅務合規法案概述

There are a number of substantial changes being made by financial regulators, governments and banks across the world, to ensure the protection and long-term safety of both the financial system and our customers' interests.

全球金融監管機構、政府及銀行正在實施一系列改革措施，以確保能長遠保障金融系統及客戶利益。

One of these regulations is the Foreign Account Tax Compliance Act (FATCA), effective from 30 June 2014 that primarily aims to prevent tax evasion by US taxpayers using non-US financial institutions and offshore investment instruments.

其中一項新規則「外國賬戶稅務合規法案(FATCA)」將於2014年6月30日起生效。FATCA是一項美國法案，主要防止美國納稅人利用非美國金融機構及離岸投資工具逃避美國稅項。

Impact to BNS and our Customer 對億聲及客戶的影響

Brilliant Norton Securities Company Limited ("BNS") is committed to becoming fully FATCA compliant. To comply with the new regulations, BNS may be contacting you to request further information or documentation in order to verify your tax status under FATCA.

億聲證券有限公司("億聲")將全面遵守外國賬戶稅務合規法案。為遵守有關新規定，億聲或需與閣下聯繫，要求進一步的資料或文件，以便核實閣下的稅務狀況。

Frequently Asked Question 常見問題

<p>1. What is FATCA? 甚麼是外國賬戶稅務合規法案?</p>	<ul style="list-style-type: none"> - FATCA is United States ("US") legislation that primarily aims to prevent tax evasion by US taxpayers by using non-US financial institutions and offshore investment instruments. 外國賬戶稅務合規法案是一項美國法案，主要旨在防止美國納稅人利用非美國金融機構及離岸投資工具逃避美國稅項。
<p>2. Which customers are affected by FATCA? 那些客戶會受到影響?</p>	<ul style="list-style-type: none"> - FATCA will mostly affect customers who are treated as US Persons for US tax purposes and customers who have been identified as having links to the US, such as with US nationality, place of birth in US, a US mailing address or a US telephone number. 外國賬戶稅務合規法案主要會影響在美國納稅法案下被定義為"美國人"的客戶及對有表顯顯示與美國有關聯(例如擁有美國國籍，在美國出生，顯示美國的郵寄地址或美國的電話號碼)的客戶。 - FATCA will also affect non-US entity customers who are substantially owned by US Persons. 此外，由美國人持有重大權益的非美國機構客戶均會受到外國賬戶稅務合規法案的影響。
<p>3. What do BNS have to do to comply with FATCA? 億聲會做甚麼以遵守外國賬戶稅務合規法案?</p>	<ul style="list-style-type: none"> - FATCA requires BNS to identify accounts held directly or indirectly by US Persons and to report the relevant account information to the US Internal Revenue Services (the "IRS"). 外國賬戶稅務合規法案要求億聲識別由美國人直接或間接持有的賬戶，並向美國國稅局申報相關賬戶資料。 - In order to ascertain customers' US or non-US tax status, FATCA requires BNS to collect additional information or documentation from customers. 為確定客戶之美國或非美國稅務身份，外國賬戶稅務合規法案要求億聲收集客戶額外資料或文件。 - Where customers fail to provide the requested information or documentation, BNS are required to apply a 30% US withholding tax on certain types of US source income paid to such customers. 如客戶未能提供所需的額外資料或文件，億聲在支付指定的源自美國收入予該類客戶時，需按30%稅率扣繳美國預提稅。
<p>4. What information may BNS report to the IRS? 億聲將提供甚麼客戶賬戶資料予美國國稅局?</p>	<ul style="list-style-type: none"> - BNS are required to report information on certain account holders, including name, address, US Taxpayer Identification Number, account number, account balance to the IRS directly or through the local competent authority. 億聲須直接或通過本地的相關機構向美國國稅局申報某些客戶賬戶資料，包括姓名、地址、美國稅編碼、賬戶號碼及賬戶餘額予美國國稅局。 - For a non-US entity substantially owned by US Persons, BNS are required to also report information of the entity's US owners. 對於由美國人持有重大權益的非美國機構，億聲須申報其美國擁有人的資料。
<p>5. What is the consequence if customers do not provide the requested information or documentation to BNS? 如客戶不願意提供億聲所需資料或文件，會有甚麼後果?</p>	<ul style="list-style-type: none"> - Subject to applicable local laws, BNS would be required to report such account information on a pooled basis to the IRS directly or through the local competent authority. 在不抵觸本地適用法律的情況下，億聲需按匯總的方式直接申報或通過本地的相關機構申報該類客戶的賬戶資料予美國國稅局。 - BNS would be required to apply a 30% US withholding tax on certain types of US source income paid to such customers. 當億聲支付指定的源自美國收入予客戶時，或需按30%稅率扣繳美國預提稅。 - BNS may decline account opening applications or terminate services to such customers. 億聲或會不接受其開戶申請或終止其服務。
<p>6. What types of information or documentation that BNS may request from customers? 億聲會要求客戶提供甚麼類型的資料或文件?</p>	<ul style="list-style-type: none"> - BNS may request customers to provide US tax forms (W-8/W-9 Forms) or a self-certification form to support the customers' claim of their non-US or US tax status. 億聲或會要求客戶提供美國稅務表格(W-8/W-9類表格)或客戶外國賬戶稅務合規法案身份的自我聲明書以確定其非美國或美國的稅務身份。 - Where applicable, BNS may also request customers provide a consent form that enables BNS to report relevant account information to the IRS. 此外，(如適用)億聲或會要求客戶提供同意書，容許銀行申報其賬戶資料予美國國稅局。
<p>7. How and where can customers get additional assistance regarding 客戶如何及可在哪裡得到有關外國賬戶稅務合規法案的進一步協助?</p>	<ul style="list-style-type: none"> - Please note that BNS are unable to offer US Tax advice. For tax related questions, customers should seek advice from professional tax advisors or refer to the IRS website. 億聲不能向客戶提供美國稅務意見。就有關稅務問題，客戶應自行向專業稅務顧問尋求意見或參考美國國稅局網頁。

Reference 參考資料

1. http://www.hkex.com.hk/chi/market/clr/specialtopics/fatca_c.htm
2. <http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-FATCA>