



W-8BEN-E 表格填寫須知及註解

客戶填寫 W-8BEN-E 表格所需注意事項：

- 美國國家稅務局 (IRS) 要求需要向美國政府繳納稅項的非美國企業或公司客戶遞交 W-8BEN-E 表格。
- 遞交 W-8BEN-E 表格之作用：
 - 證明客戶並非美國本土企業或公司
 - 確認企業或公司是股息收入的實益擁有人
 - 非美國本土企業或公司買賣證券、基金及 / 或債券所得之資本收益可豁免繳付任何美國稅項，但所得之股息收入則須繳付 30% 之預扣稅
 - 適用於成立或營運於與美國有稅務條約的司法管轄區之企業或公司要求減低或豁免預扣稅
- 哪些企業或公司需要提交 W-8BEN-E 表格：
 - 如客戶是非美國本土企業或公司及股息收入的實益擁有人，客戶必須將 W-8BEN-E 表格交與預扣稅代收機構，即華亞資產管理有限公司
 - 「稅務條約優惠」是指企業或公司客戶所成立或營運的司法管轄區為美國的稅務減免互惠國。若客戶合資格享有稅務條約優惠，請填寫 W-8BEN-E 表格的「Part III」部份。請於第十四項填上企業或公司客戶成立或營運的司法管轄區名稱（請用全寫）以申請「稅務條約優惠」，須與第六項的司法管轄區相同
- 客戶應自行尋找有關稅務之專業意見，包括但不限於進行海外投資可能涉及之紅利預扣稅等稅務責任。
- 客戶可將已填妥的 W-8BEN-E 表格透過以下任何途徑遞交：
 - 以郵寄方式寄回香港上環德輔道中 199 號無限極廣場 21 樓 2101 室，抬頭請註明：華亞資產管理有限公司「客戶服務部」收；或
 - 以電子郵件方式發送至 cs@qamis.com.hk；或
 - 傳真至 (852) 3971 6989
- 若客戶需要更多有關填寫 W-8BEN-E 表格的資料，客戶可直接瀏覽美國國家稅務局 (IRS) 網頁 www.irs.gov 以獲取更多資料。



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以下例子只供參考之用。若填寫 W-8BEN-E 表格出現有任何問題，請客戶因應需要諮詢獨立人士之稅務意見

此表格適用於非美國企業或公司的境外投資者（包括非美國組織公司），必需以英語填寫

Form **W-8BEN-E**
(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

**Certificate of Status of Beneficial Owner for
United States Tax Withholding and Reporting (Entities)**

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.
► Go to www.irs.gov/FormW8BENE for instructions and the latest information.
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner
ABC Company

2 Country of incorporation or organization
Hong Kong

3 Name of disregarded entity receiving the payment (if applicable, see instructions)

4 Chapter 3 Status (entity type) (Must check one box only):

<input type="checkbox"/> Simple trust	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Private foundation	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Foreign Government - Controlled Entity
<input type="checkbox"/> Grantor trust	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Estate	<input type="checkbox"/> Foreign Government - Integral Part
<input type="checkbox"/> International organization			

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)

<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 59689N Form **W-8BEN-E** (Rev. 10-2021)

請以英文填寫以下部份：

第 I 部份

- 1 實益擁有人公司全名
- 2 公司 / 組織成立國家
- 3 獲得款項的非公司名稱 (如適用)
- 4 只選一個身份
- 5 * 主動非金融外國公司及被動非金融外國公司之間二選一，若選擇主動非金融外國公司需完成第 XXV 部份；若選擇被動非金融外國公司需完成第 XXVI 部份
- 6 永久營業地址 (請勿使用郵政信箱或代收地址)
- 7 郵寄地址 (若與永久營業地址不同，請填寫)



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Part I Identification of Beneficial Owner (continued)

8	U.S. taxpayer identification number (TIN), if required	8
9a	GIIN	9a
b	Foreign TIN	9b
c		Check if FTIN not legally required. <input type="checkbox"/>
10	Reference number(s) (see instructions)	10

Note: Please complete remainder of the form including signing the form in Part XXX.

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

11	Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment <input type="checkbox"/> Branch treated as nonparticipating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> U.S. Branch. <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 2 FFI.
12	Address of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address). City or town, state or province. Include postal code where appropriate. Country
13	GIIN (if any)

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)

14	I certify that (check all that apply): a <input type="checkbox"/> The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country. b <input type="checkbox"/> The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions): <input type="checkbox"/> Government <input type="checkbox"/> Company that meets the ownership and base erosion test <input type="checkbox"/> Tax-exempt pension trust or pension fund <input type="checkbox"/> Company that meets the derivative benefits test <input type="checkbox"/> Other tax-exempt organization <input type="checkbox"/> Company with an item of income that meets active trade or business test <input type="checkbox"/> Publicly traded corporation <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received <input type="checkbox"/> Subsidiary of a publicly traded corporation <input type="checkbox"/> No LOB article in treaty <input type="checkbox"/> Other (specify Article and paragraph): _____ c <input type="checkbox"/> The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).
15	Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____ Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____ _____ _____

Part IV Sponsored FFI

16	Name of sponsoring entity: _____
17	Check whichever box applies. <input type="checkbox"/> I certify that the entity identified in Part I: • Is an investment entity; • Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and • Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity. <input type="checkbox"/> I certify that the entity identified in Part I: • Is a controlled foreign corporation as defined in section 957(a); • Is not a QI, WP, or WT; • Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and • Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

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8 美國納稅人識別碼 (TIN)
(如需要)

9a 全球中介機構識別號碼 (如有)

9b 外國納稅人識別號碼 (如有)

10 請留空

第 II 部份

如有獲得款項的非公司或分公司或有全球中介機構識別號碼 (GIIN) 才需填寫

第 III 部份

僅當客戶是協定司法管轄區 / 地區之企業或公司, 並有權申請稅務協定利益, 即收到源自美國的固定或可確定年度或定期 (FDAP) 收入 (如股息) 時, 才需填寫本部份

第 IV 部份至第 XXIV 部份

請留空



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Part XXI 501(c) Organization

35 ☐ I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated _____; or
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

Part XXII Nonprofit Organization

36 ☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check box 37a or 37b, whichever applies.

37a ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; and
- The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded).

b ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is _____; and
- The name of the securities market on which the stock is regularly traded is _____.

Part XXIV Excepted Territory NFFE

38 ☐ I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
 - (i) Does not accept deposits in the ordinary course of a banking or similar business;
 - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; or
 - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

Part XXV Active NFFE

39 ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI Passive NFFE

40a ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

b ☐ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); or

c ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

40b / 40c 二選一

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第 IV 部份至第 XXIV 部份

請留空

第 XXV 部份

*39) 主動非金融外國公司
(Active NFFE) 適用

第 XXVI 部份

*40a) 被動非金融外國公司
(Passive NFFE) 適用

*40b) 非美國控權人適用

*40c) 美國控權人適用

> 需填寫第 XXIX 部份



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41 ☐ I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

42 Name of sponsoring entity:

43 ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

[illegible]

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☐ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Signature of individual authorized to sign for beneficial owner _____ Print Name _____ Date (MM-DD-YYYY) _____

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請留空

請於此部份列明每位美國
主要受益人的名稱，地址
及納稅人識別號碼 (TIN)

第 XXX 部份

- 1) 獲授權簽署受益所有人的個人簽署
- 2) 獲授權簽署人士名稱
- 3) 簽署日期 (月 / 日 / 年)

附註(*):

主動非金融外國公司 (Active NFFE)

- 該企業或公司並非美國或根據美國法律或美國任何州的法律註冊設立或組成的公司或合夥公司
- 該企業或公司並非金融機構
- 該企業或公司在前一個曆年的被動收入佔總收入少於 50%
- 該企業或公司所持有的可帶來或持有以產生被動收入的資產佔資產少於 50%（按季度以被動資產加權平均百分比計算）。該企業或公司的資產價值是按公平市價或該實體資產負債表上所反映的資產帳面價值（按美國或國際會計準則計算）而定



被動非金融外國公司 (Passive NFFE)

- 是指任何非「主動」非金融外國企業或公司
- 該企業或公司在前一個曆年的被動收入佔總收入多於 50%
- 該企業或公司所持有的可帶來或持有以產生被動收入的資產佔資產多於 50%

被動收入 (Passive Income)

- 股息，包括等同股息的收入
- 利息，包括等同利息收入和若干來自保險合同投資的回報
- 若干非衍生自主動經營式業務的租金和特許權使用費
- 年金
- 來自交易的淨收益，包括與若干商品交易類型有關的遠期及類似交易
- 若干外匯兌換收益
- 來自名義本金合同的淨收益
- 來自具有現金價值之保險合同的款項或保險公司就其保險儲備和年金合同所賺取的款項
- 來自出售可帶來部份上述收入類的資產的淨收益

不視為被動收入 (Passive Income Exceptions)

- 已收取或應計入的來自相關人士的利息、股息、租金或特許權使用費收入，該等款項是可適當地分配到該相關人士的非被動收入
- 商品交易商及證券交易商在日常業務過程中產生的收入

美國持有人 (Substantial U.S. Owner)

- 直接或間接地擁有，超過 10% 的任何外國公司的證券
- 直接或間接地擁有，超過 10% 的在國外合作夥伴的利潤或資本的利益
- 被視為外國信託任何部分的持有人
- 直接或間接地擁有，超過 10% 的信託受益權
- 如有美國持有人，將被列為美國企業或公司

免責聲明

此文件僅提供予華亞資產管理有限公司（下稱「華亞資產管理」）之客戶而非任何其它人士。內容為一般性質及只作信息摘要之用。客戶不應視此為稅務或法律意見。華亞資產管理並不保證文件內容的準確性及完整性，對任何錯誤或由於依賴此等 FATCA 信息而導致的任何損失概不承擔任何責任。客戶應向專業顧問就其本身情況尋求專業的法律及稅務意見。