

UBS Substitute Form W-8BEN-E (UBS W-8BEN-E 替代表格)

(如中文譯本的辭義或語彙與英文版本有所出入，概以英文版本為準。)

Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting
(Entities) 在美國課稅與申報目的下之最終受益人身分聲明(法人)

- For use by entities. Individuals must use Form W-8BEN. 本表供法人使用；個人須使用 W-8BEN 表格。
- Section references are to the Internal Revenue Code. 對應章節請參考美國稅法法規。
- Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene. 表格資訊及其個別說明書請參考：
www.irs.gov/formw8bene。
- Use this form only to certify your chapter 3 status. To certify your chapter 4 status use a UBS self-certification. 此表格只能聲明您的第三章身份狀態，如要聲明您的第四章身份狀態(外國帳戶稅收遵循法)，您需要用 UBS 自我聲明表格 1-6。
- Give this form to the withholding agent or payer. Do not send to the IRS. 請勿直接繳交美國國稅局。

Do NOT use this form for:

Instead use Form:

- U.S. entity or U.S. citizen or resident W-9
美國法人、美國公民或美國稅務居民，適用 W-9
- A foreign individual W-8BEN (Individual)
外籍(非美國籍)人士，適用 W-8BEN (個人)
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) W-8ECI
主張其收入與在美國境內之交易或業務有實際關聯的外國個人或法人(除非主張其享有租稅協定優惠稅率)，適用 W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W-8IMY
外國合夥制公司，外國單純信託或外國贈與人信託(除非主張其享有租稅協定利益)(請參閱例外說明)，適用 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) W-8ECI or W-8EXP
外國政府、國際組織、外國中央銀行、外國免稅組織、外國私人基金會，或美國屬地政府聲稱所得為有效關聯美國所得或主張其適用第 115 (2) 節，501(c) 節，892 節，895 節或 1443(b) 節規範之美國屬地政府(除非主張其享有租稅協定利益)，適用 W-8ECI 或 W-8EXP。
- Any person acting as an intermediary W-8IMY
任何擔任中間機構角色者，適用 W-8IMY 表格

Part I Identification of Beneficial Owner

第一部份 最終受益人身份

<p>1. Name of organization that is the beneficial owner 最終受益人(法人)名稱</p>	<p>2. Country of incorporation or organization 公司註冊/成立地國家</p>
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3. Name of disregarded entity receiving the payment (if applicable)
收取款項的無形企業實體名稱(若適用)

4. Chapter 3 status (entity type) (Must check one box only):
第三章身份狀態(法人類型)(僅可勾選一種身分)

- | | | | |
|--|--|--|---|
| <input type="checkbox"/> Corporation
公司 | <input type="checkbox"/> Disregarded entity
無形企業實體 | <input type="checkbox"/> Partnership
合夥制公司 | <input type="checkbox"/> Simple trust
單純信託 |
| <input type="checkbox"/> Grantor trust
贈與人信託 | <input type="checkbox"/> Complex trust
複雜信託 | <input type="checkbox"/> Estate
遺產 | <input type="checkbox"/> Government
政府 |
| <input type="checkbox"/> Central Bank of Issue
中央銀行 | <input type="checkbox"/> Tax-exempt organization
免稅組織 | <input type="checkbox"/> Private foundation
私人基金會 | |

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

倘勾選上列無形企業實體、合夥制公司、單純信託或贈與人信託時，該法人是否為主張租稅協定優惠稅率的混合式法人？

是 否 If "Yes" complete Part III. 倘勾選「是」，請完成第三部分。

5. 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). 永久居住地址(含街道、公寓或房間號碼, 或郵件投遞路線)。請勿使用郵政信箱或轉信地址。(除註冊地地址之外之地址)

City or town, state or province. Include postal code where appropriate. 城市或鄉鎮, 州或省, 及郵遞區號	Country 國家
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6. Mailing address (if different from above) 郵寄地址 (倘與上方永久居住地址不同)

City or town, state or province. Include postal code where appropriate. 城市或鄉鎮, 州或省, 及郵遞區號	Country 國家
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7. U.S. taxpayer identification number (TIN), if required 倘須要, 填寫美國稅籍編號

8. Reference number(s) (see instructions) 參考編號 (詳見說明)

Part II Claim of Tax Treaty Benefits (if applicable)

第二部份 租稅協定優惠稅率之主張 (如適用)

9. I certify that (check all that apply): 本人保證 (勾選所有適用項目)

a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
最終受益人係與美國簽訂租稅協定國家 _____ 之居民。

b 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 (see www.irs.gov/Businesses/International-Businesses/United-States-Income-Tax-Treaties---A-to-Z).
最終受益人係以非個人身分, 取得適用租稅協定優惠稅率的收入項目, 並符合租稅協定條款對該利益之限制。(詳見 www.irs.gov/Businesses/International-Businesses/United-States-Income-Tax-Treaties--A-to-Z)

c The beneficial owner is claiming treaty benefits for 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).
最終受益人係以非個人身分, 主張自外國公司取得之股息或自從事美國貿易或業務之外國公司取得之利息係適用租稅協定優惠稅率, 且為符合資格的居民身份。(詳見說明)

10. **Special rates and conditions** (if applicable — see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a _____ % rate of withholding on (specify type of income):

特別稅率與條件 (如適用, 參見說明): 受益人主張依上述第九點之協定第 _____ 條規定, 要求以 _____ % 稅率扣繳 (說明收入類型)

Explain the reasons the beneficial owner meets the terms of the treaty article:

解釋最終受益人適用租稅協定條款之原因:

Part III	Certification
第三部分	聲明

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: 在知悉偽證罪之懲罰下，本人聲明：本人已盡力檢視本表格之資訊，並相信上開資訊係真實、正確且完整。本人進一步依偽證懲罰聲明：

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W, 在第 1 點所識別的法人為此表格提及之所有收入的最終受益人，使用本表格證明其在第四章的身份或為因第 6050W 節目的而提交此表格的零售商；
- The entity identified on line 1 of this form is not a U.S. person, 本表第 1 點所列之法人並非美國稅務居民；
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and** 本表涉及之收入 (a) 未與美國境內交易或業務行為有效連結；(b) 或可有有效連結但在租稅協定下免稅；或(c) 係屬與合夥關係有效連結之收入中含夥人的持份； **且**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. 在經紀交易或以物易物狀況中，最終受益人為本表說明中所定義之免受扣繳的外國人士。

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. 此外，本人授權將此表格提供給對本表第 1 點所列之最終受益人為本人之收入，或為可控制、接收或保管此收入的扣繳義務人，或可發放或支付本表第 1 點所列之最終受益人為本人之收入的扣繳義務人。

I certify that any self-certification regarding my chapter 4 (FATCA) status is, to the best of my knowledge and belief, true, correct and complete, and I acknowledge that such self-certification is subject to the penalties of perjury statement. 本人聲明此第四章身份狀態(外國帳戶稅收遵循法)各項資料就其所知及所信，其內容為真實、正確、及完整。如有任何不實，則可能會面臨偽證懲罰。

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding. 美國財政部國稅局不需要您的同意即可取得您的非美國人狀態及第四章身份狀態(如有需要)聲明以外的所需文件，如有適用，您會有較低的扣繳稅率。

I agree that I will submit a new form and/or FATCA self-certification within 30 days if any certification on this form and/or the FATCA self-certification becomes incorrect. 倘本表格之任何聲明已不正確，本人同意將於 30 天內提交一新表格。

Name of Account Holder/ Authorized Representative
戶名/授權人名稱

Signature 簽名

I certify that I have the capacity to sign for the entity identified on line 1 of this form.
本人保證本人具有為本表第 1 點辨識之法人簽署本表之資格。

Date 日期 *

* Denotes mandatory fields to be completed * 必要填寫欄位