

附件 2

Appendix 2

机构税收居民身份声明文件（样表）

Entity's Tax Residence Status Declaration Document

机构名称：_____

Entity's name:_____

一、机构类别：

I. Entity's category:

- 1. 消极非金融机构（如勾选此项，请同时填写控制人税收居民身份声明文件）
- 1. Passive non-financial entity (if this item is ticked off, please fill in the Controlling Person's Tax Residence Status Declaration Document at the same time)
- 2. 其他非金融机构
- 2. Other non-financial entity

二、机构税收居民身份：

II. Entity's tax residence status:

- 1. 仅为中国税收居民（如勾选此项，请直接填写第五项内容）
- 1. Only a tax resident of China (if this item is ticked off, please directly fill in Section V's information)
- 2. 仅为非居民
- 2. Only a non-resident
- 3. 既是中国税收居民又是其他国家（地区）税收居民
- 3. A tax resident of China as well as a tax resident of other country (region)

三、机构基本信息

III. Entity's Basic Information

1.机构名称 (英文) : _____

1.Entity's name (in English) : _____

2.机构地址 (英文或拼音) : _____ (国家) _____ (省) _____ (市) _____

2. Entity's address (in English or Pinyin): _____ (City) _____ (Province)
_____ (Country)

3.机构地址 (中文) : _____ (国家) _____ (省) _____ (市) _____ (境外地址可不填此
项)

3. Entity's address (in Chinese): _____ (Country) _____ (Province) _____ (City)
(Not required for overseas address)

四、税收居民国 (地区) 及纳税人识别号 :

IV. Tax Residence Country (Region) and Taxpayer's Identification Number:

1. _____

1. _____

2. (如有) _____

2. (if any) _____

3. (如有) _____

3. (if any) _____

如果不能提供居民国 (地区) 纳税人识别号 , 请选择原因 :

If you fail to provide the taxpayer's identification number in the residence country (region), please select a reason:

居民国 (地区) 不发放纳税人识别号

The residence country (region) does not issue any taxpayer's identification number

账户持有人未能取得纳税人识别号 , 如选此项 , 请解释具体原因 :

_____ The account holder fails to obtain the taxpayer's identification number, in which case, please

explain the specific reason: _____

五、本人确认上述信息的真实、准确和完整，且当这些信息发生变更时，将在 30 日内通知贵机构，否则本人承担由此造成的不利后果。

V. I confirm that the above information is authentic, accurate and complete, and in case of any change to the information, your entity will be informed within 30 days, otherwise I will bear any unfavorable consequence arising from this.

签名：

日期：

Signature:

Date:

(签名人身份须为机构授权人)

(The signatory shall be the entity's authorized person)

说明：

Notes:

1. 本表所称中国税收居民是指依法在中国境内成立，或者依照外国(地区)法律成立但实际管理机构在中国境内的企业和其他组织。

Tax residents of China as referred to in this form refer to enterprises and other organizations which are established in mainland China, or are established in accordance with the laws of a foreign country (region) but the management bodies of which are based in mainland China.

2. 本表所称非居民是指中国税收居民以外的企业（包括其他组织），但不包括政府机构、国际组织、中央银行、金融机构或者在证券市场上市交易的公司及其关联机构。前述证券市场是指被所在地政府认可和监管的证券市场。其他国家（地区）税收居民身份认定规则及纳税人识别号相关信息请参见国家税务总局网站

（http://www.chinatax.gov.cn/aeoi_index.html）。

Non-residents as referred to in this form refer to the enterprises (including other organizations) except the tax residents of China, but not including governmental agencies, international organizations, central banks, financial institutions or the companies being listed in a securities market and their affiliated entities. The aforesaid securities market refers to the securities market as recognized and regulated by the local government. For the relevant information on other countries' (regions') tax residence status authentication rules and taxpayers' identification numbers, please refer to the website of the State Administration of Taxation (http://www.chinatax.gov.cn/aeoi_index.html).

3. 金融机构包括存款机构、托管机构、投资机构、特定的保险机构及其分支机构。（1）存款机构指在日常经营活动中吸收存款的机构；（2）托管机构是指近三个会计年度总收入 20% 以上来源于为客户持有金融资产的机构，机构成立不满三年的，按机构存续期间计算；（3）投资机构是指符合以下条件之一的机构：A.近三个会计年度总收入的 50% 以上收入来源于为客户投资、运作金融资产的机构，机构成立不满三年的，按机构存续期间计算；B.近三个会计年度总收入的 50% 以上收入来源于投资、再投资或者买卖金融资产，且由存款机构、托管机构、特定保险机构或者 A 项所述投资机构进行管理并作出投资决策的机构，机构成立不满三年的，按机构存续期间计算；C.证券投资基金、

私募投资基金等以投资、再投资或者买卖金融资产为目的而设立的投资实体。(4) 特定的保险机构指开展有现金价值的保险或者年金业务的机构。本办法所称保险机构是指上一公历年度内，保险、再保险和年金合同的收入占总收入比重 50% 以上的机构，或者在上一公历年度末拥有的保险、再保险和年金合同的资产占总资产比重 50% 以上的机构。

Financial institutions include depository institutions, custodial institutions, investment institutions, and specified insurance institutions and their respective affiliates. (1) A depository institution refers to an institution which accepts monetary deposits in normal business operations; (2) A custodial institution refers to an institution with over 20% of its total income in the recent three accounting years comes from holding financial assets on behalf of its clients, and if the institution exists for less than three years since its establishment, the total income shall be calculated as per the actual existing period of the institution; (3) An investment institution refers to an institution meeting one of the following conditions: A. An institution with over 50% of its total income in the recent three accounting years comes from making investments and operating financial assets on behalf of its clients, and if institution exists for less than three years since its establishment, the total income shall be calculated as per the actual existing period of the institution; B. An institution with over 50% of its total income in the recent three accounting years comes from investing, re-investing or trading financial assets, and with a depository institution, a custodial institution, a specified insurance institution or an investment institution as specified in above item A acting as its manager and making the investment decisions, and if institution exists for less than three years since its establishment, the total income shall be calculated as per the actual existing period of the institution; C. An investment entity as established for the purpose of investing, re-investing or trading financial assets, such as securities investment fund, private equity, etc. (4) A specified insurance institution refers to an institution which carries out the insurance or annuity business with cash value. An insurance institution as referred to herein refers to an institution whose income from insurance, re-insurance and annuity contracts in the last calendar year accounts for more than 50% of its total income, or an institution whose assets of insurance, re-insurance and annuity contracts as held at the end of the last calendar year accounts for more than 50% of its total assets.

4. 消极非金融机构是指：(1) 上一公历年度内，股息、利息、租金、特许权使用费（由贸易或者其他实质经营活动产生的租金和特许权使用费除外）以及据以产生前述收入的金融资产转让收入占总收入比重 50% 以上的非金融机构；(2) 上一公历年度末拥有的可以产生上述收入的金融资产占总资产比重 50% 以上的非金融机构，可依据经审计的财务报表进行确认；(3) 税收居民国（地区）不实施金融账户涉税信息自动交换标准的

投资机构。实施金融账户涉税信息自动交换标准的国家（地区）名单请参见国家税务总局网站（http://www.chinatax.gov.cn/aeoi_index.html）。金融机构税收居民国（地区）的判断主要看其受哪个国家（地区）的管辖。在信托构成金融机构的情况下，主要由受托人的税收居民身份决定该金融机构的税收居民国（地区）。在金融机构（信托除外）不具有税收居民身份的情况下，可将其视为成立地、实际管理地或受管辖地的税收居民。公司、合伙企业、信托、基金均可以构成消极非金融机构。

A passive non-financial entity refers to: (1) a non-financial entity whose dividends, interest, rents, royalties (except the rents and royalties arising from trade or other substantial business operations) and the income from transferring the financial assets generating the aforesaid incomes account for more than 50% of its total income, in the last calendar year; (2) a non-financial entity whose financial assets which are held at the end of last calendar year and can generate the aforesaid incomes account of more than 50% of its total assets, which can be confirmed by the audited financial statements; (3) an investment institution in a tax residence country (region) where the Standard for Automatic Exchange of Financial Account Information in Tax Matters is not implements. For the list of the countries (regions) where the Standard for Automatic Exchange of Financial Account Information in Tax Matters is implemented, please refer to the website of the State Administration of Taxation (http://www.chinatax.gov.cn/aeoi_index.html). The tax residence country (region) of a financial institution is determined mainly by seeing it's under which country's (region's) jurisdiction. Where a trust constitutes a financial institution, mainly the trustee's tax residence status determines the financial institution's tax residence country (region). Where a financial institution (except trust) holds no tax residence status, it can be deemed as a tax resident in its place of establishment, place of actual management or place of jurisdiction. Companies, partnerships, trusts and funds can constitute passive non-financial entities.

5. 控制人是指对某一机构实施控制的个人。

Controlling person refers to a person controlling an entity.

公司的控制人按照以下规则依次判定：

A company's controlling person is determined in turn according to the following rules:

(1) 直接或者间接拥有超过 25% 公司股权或者表决权的个人；

An individual who directly or indirectly holds more than 25% of the company's shares or votes;

(2) 通过人事、财务等其他方式对公司进行控制的个人；

An individual who controls the company by means of human resources and finance, etc.;

(3) 公司的高级管理人员。

The company's senior officers.

合伙企业的控制人是拥有超过 25% 合伙权益的个人；信托的控制人是指信托的委托人、

受托人、受益人以及其他对信托实施最终有效控制的个人；基金的控制人是指拥有超过

25% 权益份额或者其他对基金进行控制的个人。

A partnership's controlling person refers to an individual who holds more than 25% of the partnership interests; A trust's controlling person refers to the trust's trustor, trustee, beneficiary and other individual who implements final and effective control over the trust; a fund's controlling person refers to an individual who holds more than 25% of its interest shares or other individual who controls the fund.

6. 政府机构、国际组织、中央银行、金融机构或者在证券市场上市交易的公司及其关联机

构，以及事业单位、军队、武警部队、居委会、村委会、社区委员会、社会团体等单位

无需填写此声明文件。

It's not required to fill in this declaration document for any governmental agencies, international organizations, central banks, financial institutions or the companies being listed in a securities market and their affiliated entities, as well as public institutions, military forces, armed police forces, residents' committees, villagers' committees, community committees, social groups, etc.