

FATCA Declaration for Non Profit Organisations

適用於非牟利機構的FATCA聲明

Bank use only 銀行專用

Customer Number

客戶編號

Certificate of Incorporation (C)/Business Registration Certificate (B)/Other (X)

Customer Name

客戶名稱

Customer Address (Business Address, Registered Address or Correspondence Address as stated in the account opening form or in accordance to HSBC record)

營業地址／註冊地址／通訊地址
(需與戶口開戶書或銀行記錄相符)

Customer Permanent Residence Address (if different from the above address)

公司稅務地址(如與上址不同)

Your Permanent Residence Address is the address of where you are treated as resident for tax purposes, or, if not applicable, the address of your principal office 閣下的永久居住地地址是就稅務而言為閣下被視為居民的地點，或（如不適用）則為閣下的主要辦事處地址

I/We hereby certify that, for purposes of chapter 4, subtitle A (sections 1471 through 1474 of the United States Internal Revenue Code of 1986 (the provisions commonly referred to as the "Foreign Account Tax Compliance Act" or "FATCA" and regulations thereunder):

為符合1986年美國國內稅收法第四章A分目第1471至1474條（一般稱為「外國賬戶稅務合規法案」或「FATCA」及依據該法案頒布的條例），本人／吾等特此證明：

- I am/We are not incorporated, created or organised in the United States of America or under the law of the United States of America or of any of the States of the United States of America, including the District of Columbia.
本人／吾等並非在美國或根據美國法律或於美國任何州（包括哥倫比亞特區）的法律註冊成立、創立或組成。
- I am/We are established and maintained in my/our country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes (*see notes*).
本人／吾等專為宗教、慈善、科學、藝術、文化或教育宗旨而在原居地成立並維持運作（請參閱備註）。
- I am/We are exempt from income tax in my/our country of residence.
本人／吾等在原居地獲豁免繳交所得稅。
- I am/We have no shareholders or members who have a proprietary or beneficial interest in my/our income or assets.
本人／吾等並無任何股東或成員於本人／吾等的收入或資產擁有任何所有權權益或實益權益。
- Neither the laws of my/our country of residence nor my/our formation documents permit any of my/our income or assets to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of my/our charitable activities, or as payment of reasonable compensation for services rendered or the use of property, or as payment representing the fair market value of property that I/we have purchased.
除本人／吾等開展慈善活動而作出、作為所使用服務或財產的合理報酬，或相當於本人／吾等所收購財產公允市值的付款外，本人／吾等原居地的法律或本人／吾等的章程文件均不允許本人／吾等的任何收入或資產分派予個人或非慈善實體，或為個人／非慈善實體利益而動用。
- The laws of my/our country of residence or my/our formation documents require that, upon my/our liquidation or dissolution, all of my/our assets be distributed to any government entity, an entity that is an integral part of a government or a controlled entity of a government (in all cases, other than the government of the United States of America) or another organisation that meets the definition of a 'Non Profit Organisation' as detailed in the relevant legislations, codes and regulations of the United States of America, or transfer by operation of law to the government of my/our country of residence or any political subdivision thereof.
根據本人／吾等原居地的法律或本人／吾等的章程文件規定，本人／吾等清盤或解散時須將全部資產分派予任何政府、政府下屬實體或政府控制實體（在所有情況下，美國政府除外）或符合有關法律、法規及條例所述「非牟利機構」定義的另一機構，或因法律施行而轉讓予本人／吾等原居地的政府或其任何政治分支。

7. I am/We are acting on my/our own behalf and not as agent, intermediary or nominee of another person.

本人／吾等代表自身而非作為他人的代理、中介機構或代名人行事。

8. I am/We are established for the following non-profit purpose:

本人／吾等為以下非牟利宗旨而成立：

I/We confirm that I am/we are duly authorised to give this declaration on behalf of the above named entity. I/We certify that the information on this form is accurate. If at any time, a change in circumstances occurs that causes any of the certifications '1' to '8' above to become no longer true, I/we will inform HSBC within 30 days.

本人／吾等確認，本人／吾等獲正式授權代表上述實體發出本聲明。本人／吾等證明本表內的資料準確無誤。如於任何時間情況有變，致使上文第1至8項任何一項證明內容不再屬實，本人／吾等會於30日內通知滙豐。

| | | | |
|-----------------|--|-----------------|--|
| Signature 簽署 | <div style="border: 1px solid black; width: 250px; height: 50px;"></div> | Signature 簽署 | <div style="border: 1px solid black; width: 250px; height: 50px;"></div> |
| Full Name 全名 | <div style="border: 1px solid black; width: 250px; height: 20px;"></div> | Full Name 全名 | <div style="border: 1px solid black; width: 250px; height: 20px;"></div> |
| Date 日期 | <div style="border: 1px solid black; width: 250px; height: 20px;"></div> | Date 日期 | <div style="border: 1px solid black; width: 250px; height: 20px;"></div> |
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| Date 日期 | <div style="border: 1px solid black; width: 250px; height: 20px;"></div> | Date 日期 | <div style="border: 1px solid black; width: 250px; height: 20px;"></div> |

* Please ensure this declaration is signed according to the mandate / company minutes provided to the Bank.

請確保此聲明是按照已提供給銀行的授權書 / 公司會議記錄所簽署。

Please use the Additional Signature Insert for more to sign this form.

如有需要請用附加簽署頁。

Foreign Account Tax Compliance Act (FATCA)

Notes for signing:

- **FATCA Declaration for Active Non-Financial Foreign Entities**
- **FATCA Declaration for Non Profit Organisations**

IMPORTANT: This document must be read with the Disclaimer which forms part of it.

Disclaimer

1. This document is intended solely for the customers of HSBC to whom it is provided and not for any other person. It is a summary for information purposes only and general in nature. It should not be considered as tax or legal advice. HSBC makes no guarantee of its accuracy and completeness and is not responsible for any errors, nor shall HSBC be liable for any loss that results from reliance upon this information based on FATCA legislation as at 22 August 2014.
2. You are advised to refer to the US IRS website (<http://www.irs.gov/>) for details in respect of FATCA.
3. You are fully responsible for confirmation of your FATCA status and submission of relevant documentation.
4. HSBC is unable to offer any tax and legal advice. For related questions, please contact your professional tax and legal advisors.

I. Background

There are a number of substantial changes being made by financial regulators, governments and banks to ensure the protection and long-term safety of both the financial system and your interests. One of these changes is the Foreign Account Tax Compliance Act (FATCA), which has been introduced by the US government as part of the United States Internal Revenue Code of 1986 (together with regulations made under the Code). The purpose of FATCA is to report financial assets owned by United States persons to the United States tax authorities.

How does FATCA affect HSBC and you?

Every year banks and other financial organisations will be required to report information on financial accounts held directly or indirectly by US Persons.

HSBC has made a commitment to being fully FATCA compliant in all countries where we operate. This means we have to report affected customers' income and profit details to the US tax authorities. In order to do so, we will need to obtain additional information from you to identify US Persons (USPs) and Foreign Financial Institutions (FFIs). There may also be other customers who we have to identify for this purpose.

Where we are not able to obtain the required information or documentation from you, we may be required to apply U.S. withholding taxes in respect of certain types of payments we make to you or your accounts in the future and these are known as 'withholdable payments'. We may also be required to end relationships with you.

In order to identify whether reporting under FATCA applies to you, we need to match you against certain categories set out in the FATCA legislation.

Who does HSBC need to report under FATCA?

We are required to report certain information on accounts held by *Specified US Persons*. This includes accounts held by U.S. citizens and U.S. residents, certain corporations or partnerships created or organised in the United States, as well as accounts held by certain passive entities (*please see the section on Passive Income and the section What is meant by a passive entity (Passive NFFE) under FATCA?*) with shareholders who are U.S. citizens or U.S. resident persons. We will also be required to report certain information on customers or financial counterparties who do not provide us with documentation to establish a tax status under FATCA.

What is a withholdable payment?

In the simplest of terms, a withholdable payment is a payment of either: US source income that is fixed or determinable, annual or periodical (FDAP) income; or, after 2016, gross proceeds from the sale or other disposition (including redemption) of property that can produce US source interest or dividend income. This definition is subject to change and may be widened in the future. Withholding on these different types of payment is phased in over a period to 1 January 2017.



II. FATCA Status

Does this apply to you?

Whilst most FATCA categories set out in the legislation are not reportable, some may be applicable to you. In order to make sure that we are able to match you against the FATCA categories, we are asking you to provide confirmation of your FATCA status, review the conditions that apply, and confirm that they are satisfied.

United States Person

The term 'United States Person' generally refers to:

- A corporation or partnership created or organized in the United States or under the law of the United States or of any state, or the District of Columbia
- Any estate (other than foreign estate, i.e. an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A of the United States Internal Revenue Code)
- Any trust if – (i) a court within the United States is able to exercise primary supervision over the administration of the trust, and (ii) one or more United States persons have the authority to control all substantial decisions of the trust

What is an Active Non-Financial Foreign Entity (Active NFFE)?

The term 'Active NFFE' generally refers to an entity that operates an active trade or business other than that of a financial business.

We are not required to report information on Active NFFEs or their shareholders under FATCA as long as the following criteria are met:

- The entity is not a United States Person (refer definition of United States Person below).
- The entity is not a financial institution. Please refer to the section 'What is meant by a Financial Institution under FATCA' for further information.
- Less than 50 percent of the entity's gross income for the preceding calendar year is passive income. Please refer to the section 'What is meant by Passive Income' for further information.
- Less than 50 percent of the assets held by the 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). The value of the entity's assets is determined based on the fair market value or book value of the assets that is reflected on the entity's balance sheet (as determined under either a U.S. or an international financial accounting standard).

What is meant by Passive income?

Passive income generally includes:

- Dividends including income equivalent to dividends (also known as substitute dividends)
- Interest including income equivalent to interest and certain returns from investments in insurance contracts
- Certain rents and royalties other than those derived from an active trade or business
- Annuities
- Net gains from transactions, including forwards and similar transactions relating to certain types of transactions in commodities
- Certain foreign currency exchange gains
- Net income from notional principal contracts
- Amounts received under cash value insurance contracts or amounts earned by an insurance company in connection with its reserves for insurance and annuity contracts
- Net gains from the sale of assets that give rise to certain of the above types of income

Passive income excludes:

- Any income from interest, dividends, rents or royalties that is received or accrued from a related person to the extent such amount is properly allocable to income of such related person that is not passive income.
- Income generated by certain commodities dealers and securities dealers in the ordinary course of business.

For a detailed definition of passive income, please refer to the United States Internal Revenue Code and FATCA regulations thereunder, §1.1472-1(c)(1)(iv)(A)-(B).

What is meant by a passive entity (Passive NFFE) under FATCA?

Very broadly, Passive Entities are defined under FATCA as entities, organizations, or companies that are in receipt of passive income or hold passive assets and do not fall under any of the other FATCA classifications. These entities do not carry on a business of a financial institution.

HSBC needs to understand the ownership of such entities to determine whether reporting under FATCA applies in respect of substantial US owners of a Passive NFFE.

For a detailed definition of Passive Entities, please refer to United States Internal Revenue Code and FATCA regulations thereunder, §1.1472-1(c)(1)(iv)(A)-(B).

What is a Non-Profit Organisation under FATCA?

The term 'Non-Profit Organisation' refers generally to an entity or organisation of a non-profit nature that exclusively engages in religious, charitable, scientific, artistic, cultural or educational activities. We are not required to report information on Non-Profit Organisations under FATCA.

The FATCA legislation imposes certain conditions which need to be satisfied in order for an entity or organisation to qualify as a 'Non-Profit Organisation' under FATCA. The conditions are aimed at ensuring that the entity or organisation is established outside of the United States of America, that it has a genuine charitable motive, and that it is not a vehicle to facilitate US tax avoidance.

For a detailed definition of Non-Profit Organisation, please refer to United States Internal Revenue Code and FATCA regulations thereunder, §1.1471-5(e)(5)(vi).

What is meant by a Financial Institution under FATCA?

The term 'financial institution' is broadly defined under FATCA and generally includes all banks, building societies, entities with custody of financial assets, certain types of insurance companies, asset management companies and certain investment funds or investment vehicles. An entity which appoints a trustee company or an entity that is a third party asset manager or acts as the holding company to a group of companies carrying on a financial business may also fall within the definition of financial institution, as well as certain types of treasury and group financing companies.

For a detailed definition of financial institution, please refer to United States Internal Revenue Code and FATCA regulations thereunder, §1.1471-5(e)(1) to (6).

III. Documentation Required

Please provide us with relevant documentation to establish your tax status under FATCA.

| If you are... | Please provide* ... |
|-------------------------|--|
| United States Person | Form W-9 |
| Active NFFE | FATCA Declaration for Active NFFE or Form W-8 |
| Non-Profit Organisation | FATCA Declaration for Non Profit Organisations or Form W-8 |
| Other entities | Form W-8 |

* Please download Form W-8 and Form W-9 from the US IRS website (<http://www.irs.gov/>). Standard forms "FATCA Declaration for Active NFFE" and "FATCA Declaration for Non Profit Organisations" can be obtained from us.

外國賬戶稅務合規法案 (FATCA)

簽署備註：

適用於主動非金融外國實體的FATCA聲明

適用於非牟利機構的FATCA聲明

重要提示：本文件須與當中所載的免責聲明一併閱讀。

免責聲明

1. 本文件僅為滙豐集團提供予客戶而非任何其他人士之用。本文件內容為資料摘要，僅供參考之用，並非鉅細無遺。客戶不應視此為稅務或法律意見。滙豐不保證文件內容的準確性和完整性，且概不對任何錯誤或因倚賴此等資料而導致的任何損失承擔任何責任。此等資料乃根據FATCA編製並截至2014年8月22日；
2. 如要了解FATCA法案詳情，閣下可參閱美國國家稅務局網站 (<http://www.irs.gov/>) 資訊；
3. 閣下全面負責確認閣下的FATCA身分及遞交相關文件；
4. 滙豐不能就此提供任何稅務及法律意見。如有相關疑問，請聯絡閣下的專業稅務及法律顧問。

一 · 背景資料

金融監管機構、政府及銀行正作出多項重要改變，以確保可長遠保障金融體系及閣下利益。當中一項變動為美國政府所頒布且成為1986年美國國稅法一部分的《外國賬戶稅務合規法案》（「FATCA」）。FATCA旨在向美國稅務機關申報由美國人士所擁有的金融資產。

FATCA對滙豐及閣下有何影響？

銀行及其他金融機構須每年申報美國人士直接或間接持有的金融賬戶資料。

滙豐致力在所有經營地點全面遵從FATCA法案。這意味著我們須向美國稅務機關申報受影響客戶的收入和利潤詳情。為此，我們需從閣下取得額外資料，以識別美國人士（USP）和外國金融機構（FFI）。就此而言，我們亦可能須識別其他客戶。

如我們無法從閣下取得所需資料或文件，滙豐今後可能需從支付予閣下或貴賬戶的特定類別款項中預扣美國稅項，這稱為「須預提款項」。我們也可能需要終止與閣下的關係。

為識別閣下是否需按FATCA進行申報，我們需根據FATCA列明的類別對閣下進行分類。

根據FATCA，滙豐需就哪些人士進行申報？

我們須就特定美國人士持有的賬戶申報若干資料。這包括由美國公民和美國居民、若干在美國創立或組成的公司或合夥公司以及某些股東為美國公民或美國居民的被動實體（請參閱「被動收入」一節及「根據FATCA何謂被動實體？」一節）所持有的賬戶。我們亦需就未向我們提供文件以確認其在FATCA項下稅務身分的客戶或金融交易對手申報若干資料。

何謂須預提款項？

簡單來說，須預提款項指：來源於美國的固定或可確定的年度或定期收入；或2016年後，出售或以其他方式處置（包括贖回）可產生美國來源利息或股息收入的資產所得款項總額。此定義或會變更，其範圍在日後可能會擴大。此等款項的預提將於2017年1月1日前分階段實行。

二 · FATCA身分

這是否適用於閣下？

雖然大部分FATCA類別毋須申報，但部分類別可能適用於閣下。為確保閣下與FATCA類別相對應，我們將要求客戶確認其在FATCA項下的身分、審閱適用條件並確認其符合條件。

美國人士

「美國人士」是指：

- 在美國境內或根據美國、任何州或哥倫比亞特區的法律設立或組建的公司或合夥
- 除外國遺產以外的任何遺產。外國遺產是指收入並非來源於美國、與在美國進行貿易或商業行為無實際聯繫及不包括在美國國稅法A分目項下總收入內的遺產
- 任何符合下列情況的信託：(i)美國法院能夠對信託的管理執行主要監督，及(ii)一名或多名美國人士有權控制信託的所有重大決定。



何謂「主動非金融外國實體」？

主動非金融外國實體一般是指屬於主動經營式但非從事金融業務的實體。

根據FATCA，只要符合以下條件，毋須就主動非金融外國實體或其股東申報資料：

- 該實體並非美國人士（請參閱以下美國人士的定義）。
- 該實體並非金融機構。詳情請參閱「根據FATCA何謂金融機構」一節。
- 該實體在前一個日曆年的被動收入佔總收入少於50%。詳情請參閱「何謂被動收入」一節。
- 可產生或持作產生被動收入的資產佔該實體所持有資產少於50%（按季度以被動資產加權平均百分比計算）。該實體的資產價值按公允市值或其資產負債表所反映的資產賬面值（按美國或國際會計準則計算）釐定。

何謂被動收入？

被動收入一般包括：

- 股息，包括等同股息的收入（又稱替代股息）
- 利息，包括等同利息收入和若干保險合約投資回報
- 並非產生自主動經營式業務的特定租金和特許權使用費
- 年金
- 來自交易的淨收益，包括與特定類型商品交易有關的遠期及類似交易
- 特定匯兌收益
- 來自名義本金合約的淨收益
- 根據具有現金價值的保險合約收取的款項，或保險公司就其保險儲備和年金合約所賺取的款項
- 出售可產生上述特定類別收入的資產的淨收益

被動收入不包括：

- 來自關連人士的已收或應計利息、股息、租金或特許權使用費收入，而該等款項可適當地分配到該關連人士的非被動收入。
- 特定商品交易商及證券交易商在日常業務過程中產生的收入。

有關被動收入的詳細定義，請參閱美國國稅法及FATCA第1.1472-1(c)(1)(iv)(A)-(B)條。

根據FATCA何謂「被動實體」（被動非金融外國實體）？

FATCA所界定的被動實體定義相當廣泛，包括收取被動收入或持有被動資產而不屬於任何其他FATCA類別的實體、機構或公司。這些實體並非從事金融機構業務。

滙豐需要了解此等實體的擁有權，以確定FATCA申報規定是否適用於被動非金融外國實體的實際美國擁有人。

有關被動實體的詳細定義，請參閱美國國稅法及FATCA第1.1472-1(c)(1)(iv)(A)-(B)條。

根據FATCA何謂非牟利機構？

「非牟利機構」一般指專門從事宗教、慈善、科學、藝術、文化或教育事務的非牟利性質實體或機構。根據FATCA，滙豐毋須就非牟利機構申報資料。

FATCA設定若干條件，實體或機構必須滿足此等條件方合資格成為FATCA界定的非牟利機構。此等條件旨在確保在美國境外成立的實體或機構是真實本著慈善目的，而非用於方便逃避美國稅項的工具。

有關非牟利機構的詳細定義，請參閱美國國稅法及FATCA第1.1471-5(e)(5)(vi)條。

根據FATCA何謂金融機構？

FATCA所界定的「金融機構」定義較為廣泛，一般涵蓋所有銀行、建屋貸款社、託管金融資產的實體、若干類型的保險公司、資產管理公司及若干投資基金或投資公司。委任受託人公司的實體、第三方資產管理公司、從事金融業務的公司集團的控股公司以及若干類型的財資公司及集團融資公司，亦可能符合金融機構的定義。

有關金融機構的詳細定義，請參閱美國國稅法及FATCA第1.1471-5(e)(1)至(6)條。

三 · 所需相關文件

請向我們提供相關文件，以確定閣下的FATCA稅務身分

| 假如閣下是... | 請提供* ... |
|-----------|-------------------------|
| 美國人士 | W-9表格 |
| 主動非金融外國實體 | 主動非金融外國實體的FATCA聲明或W-8表格 |
| 非牟利機構 | 非牟利機構的FATCA聲明或W-8表格 |
| 其他實體 | W-8表格 |

* 請於美國國家稅務局網站 (<http://www.irs.gov/>) 下載W-8表格及W-9表格。閣下可向我們索取《主動非金融外國實體的FATCA聲明》，以及《非牟利機構的FATCA聲明》標準表格。

外国账户税务合规法案 (FATCA)

签署备注：

适用于主动非金融外国实体的FATCA声明

适用于非牟利机构的FATCA声明

重要提示：本文件须与当中所载的免责声明一并阅读。

免责声明

1. 本文件仅为汇丰集团提供予客户而非任何其他人士之用。本文件内容为资料摘要，仅供参考之用，并非钜细无遗。客户不应视此为税务或法律意见。汇丰不保证文件内容的准确性和完整性，且概不对任何错误或因倚赖此等资料而导致的任何损失承担任何责任。此等资料乃根据FATCA编制并截至2014年8月22日；
2. 如要了解FATCA法案详情，阁下可参阅美国国家税务局网站 (<http://www.irs.gov/>) 资讯；
3. 阁下全面负责确认阁下的FATCA身分及递交相关文件；
4. 汇丰不能就此提供任何税务及法律意见。如有相关疑问，请联络阁下的专业税务及法律顾问。

一 · 背景资料

金融监管机构、政府及银行正作出多项重要改变，以确保可长远保障金融体系及阁下利益。当中一项变动为美国政府所颁布且成为1986年美国国税法一部分的《外国账户税务合规法案》(「FATCA」)。FATCA旨在向美国税务机关申报由美国人士所拥有的金融资产。

FATCA对汇丰及阁下有何影响？

银行及其他金融机构须每年申报美国人士直接或间接持有的金融账户资料。

汇丰致力在所有经营地点全面遵从FATCA法案。这意味著我们须向美国税务机关申报受影响客户的收入和利润详情。为此，我们需从阁下取得额外资料，以识别美国人士(USP)和外国金融机构(FFI)。就此而言，我们亦可能须识别其他客户。

如我们无法从阁下取得所需资料或文件，汇丰今后可能需从支付予阁下或贵账户的特定类别款项中预扣美国税项，这称为「须预提款项」。我们也可能需要终止与阁下的关系。

为识别阁下是否需按FATCA进行申报，我们需根据FATCA列明的类别对阁下进行分类。

根据FATCA，汇丰需就哪些人士进行申报？

我们须就特定美国人士持有的账户申报若干资料。这包括由美国公民和美国居民、若干在美国创立或组成的公司或合夥公司以及某些股东为美国公民或美国居民的被动实体(请参阅「被动收入」一节及「根据FATCA何谓被动实体？」一节)所持有的账户。我们亦需就未向我们提供文件以确认其在FATCA项下税务身分的客户或金融交易对手申报若干资料。

何谓须预提款项？

简单来说，须预提款项指：来源于美国的固定或可确定的年度或定期收入；或2016年后，出售或以其他方式处置(包括赎回)可产生美国来源利息或股息收入的资产所得款项总额。此定义或会变更，其范围在日后可能会扩大。此等款项的预提将于2017年1月1日前分阶段实行。

二 · FATCA身分

这是否适用于阁下？

虽然大部分FATCA类别毋须申报，但部分类别可能适用于阁下。为确保阁下与FATCA类别相对应，我们将要求客户确认其在FATCA项下的身分、审阅适用条件并确认其符合条件。

美国人士

「美国人士」是指：

- 在美国境内或根据美国、任何州或哥伦比亚特区的法律设立或组建的公司或合夥
- 除外国遗产以外的任何遗产。外国遗产是指收入并非来源于美国、与在美国进行贸易或商业行为无实际联系及不包括在美国国税法A分目项下总收入内的遗产
- 任何符合下列情况的信托：(i)美国法院能够对信托的管理执行主要监督，及(ii)一名或多名美国人士有权控制信托的所有重大决定。



何谓「主动非金融外国实体」？

主动非金融外国实体一般是指属于主动经营式但非从事金融业务的实体。

根据FATCA，只要符合以下条件，毋须就主动非金融外国实体或其股东申报资料：

- 该实体并非美国人士（请参阅以下美国人士的定义）。
- 该实体并非金融机构。详情请参阅「根据FATCA何谓金融机构」一节。
- 该实体在前一个日历年的被动收入占总收入少于50%。详情请参阅「何谓被动收入」一节。
- 可产生或持作产生被动收入的资产占该实体所持有资产少于50%（按季度以被动资产加权平均百分比计算）。该实体的资产价值按公允价值或其资产负债表所反映的资产账面值（按美国或国际会计准则计算）厘定。

何谓被动收入？

被动收入一般包括：

- 股息，包括等同股息的收入（又称替代股息）
- 利息，包括等同利息收入和若干保险合同投资回报
- 并非产生自主主动经营式业务的特定租金和特许权使用费
- 年金
- 来自交易的净收益，包括与特定类型商品交易有关的远期及类似交易
- 特定汇兑收益
- 来自名义本金合约的净收益
- 根据具有现金价值的保险合同收取的款项，或保险公司就其保险储备和年金合约所赚取的款项
- 出售可产生上述特定类别收入的资产的净收益

被动收入不包括：

- 来自关连人士的已收或应计利息、股息、租金或特许权使用费收入，而该等款项可适当地分配到该关连人士的非被动收入。
- 特定商品交易商及证券交易商在日常业务过程中产生的收入。

有关被动收入的详细定义，请参阅美国国税法及FATCA第1.1472-1(c)(1)(iv)(A)-(B)条。

根据FATCA何谓「被动实体」（被动非金融外国实体）？

FATCA所界定的被动实体定义相当广泛，包括收取被动收入或持有被动资产而不属于任何其他FATCA类别的实体、机构或公司。这些实体并非从事金融机构业务。

汇丰需要了解此等实体的拥有权，以确定FATCA申报规定是否适用于被动非金融外国实体的实际美国拥有人。

有关被动实体的详细定义，请参阅美国国税法及FATCA第1.1472-1(c)(1)(iv)(A)-(B)条。

根据FATCA何谓非牟利机构？

「非牟利机构」一般指专门从事宗教、慈善、科学、艺术、文化或教育事务的非牟利性质实体或机构。根据FATCA，汇丰毋须就非牟利机构申报资料。

FATCA设定若干条件，实体或机构必须满足此等条件方合资格成为FATCA界定的非牟利机构。此等条件旨在确保在美国境外成立的实体或机构是真实本著慈善目的，而非用于方便逃避美国税项的工具。

有关非牟利机构的详细定义，请参阅美国国税法及FATCA第1.1471-5(e)(5)(vi)条。

根据FATCA何谓金融机构？

FATCA所界定的「金融机构」定义较为广泛，一般涵盖所有银行、建屋贷款社、托管金融资产的实体、若干类型的保险公司、资产管理公司及若干投资基金或投资公司。委任受托人公司的实体、第三方资产管理公司、从事金融业务的公司集团的控股公司以及若干类型的财资公司及集团融资公司，亦可能符合金融机构的定义。

有关金融机构的详细定义，请参阅美国国税法及FATCA第1.1471-5(e)(1)至(6)条。

三 · 所需相关文件

请向我们提供相关文件，以确定阁下的FATCA税务身分

| 假如阁下是… | 请提供* … |
|-----------|-------------------------|
| 美国人士 | W-9表格 |
| 主动非金融外国实体 | 主动非金融外国实体的FATCA声明或W-8表格 |
| 非牟利机构 | 非牟利机构的FATCA声明或W-8表格 |
| 其他实体 | W-8表格 |

* 请于美国国家税务局网站 (<http://www.irs.gov/>) 下载W-8表格及W-9表格。阁下可向我们索取《主动非金融外国实体的FATCA声明》，以及《非牟利机构的FATCA声明》标准表格。