

Form **W-8BEN-E**

(Rev. July 2017)

Department of the Treasury
Internal Revenue Service

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

美国预扣税及申报实益拥有人身分证明 (实体)

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.
供实体使用。个人必须使用 W-8BEN 表格。所提之条例均指美国国内税法。
► Information about Form W-8BEN-E and its separate instructions is at www.irs.gov/formw8bene.
有关 W-8BEN-E 表格的资料及其独立指引可于 www.irs.gov/formw8bene 查阅。
► Give this form to the withholding agent or payer. Do not send to the IRS.
向预扣代理或付款人提交此表格。请勿发送给美国国税局。
► All responses must be written in English.
必须全部以英文填写。

OMB No. 1545-1621

美国管理预算局(OMB)号
码
1545-1621

W-8BEN-E 表格

(2017年7月修订)
美国财政部国家税务局

Do not use this form for:

如属下列情况，请勿使用此表格：

- U.S. entity or U.S. citizen or resident. W-9
美国实体或美国公民或居民. W-9
- A foreign individual. W-8BEN (Individual) or Form 8233
外国个人. W-8BEN (个人)或 8233 表格
- 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
申请收入与于美国进行的贸易或业务实际相关的外国个人或实体 (申请协定利益除外) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W-8IMY
外国合伙企业、外国简易信托或外国授予人信托 (申请协定利益除外) (例外情况请参阅指引) 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
外国政府、国际机构、外国发钞央行、外国免税机构、外国私人基金或美国属地政府申请收入与美国收入实际相关，或申请适用第 115(2)、501(c)、892、895 或 1443(b) 条 (申请协定利益除外) (其他例外情况请参阅指引) W-8ECI 或 W-8EXP
- Any person acting as an intermediary W-8IMY
担任中介的人士 W-8IMY

Instead, use Form:
请使用表格：

Part I Identification of Beneficial Owner

第 I 部分 实益拥有人身分

1 Name of organization that is the beneficial owner
实益拥有人机构名称

2 Country of incorporation or organization
成立或组建所在国家

3 Name of disregarded entity receiving the payment (if applicable, see instructions)
获得款项的无行企业实体名称 (如适用，请参阅指引)

4 Chapter 3 Status (entity type) (Must check one box only): Corporation Disregarded entity Partnership
第3章身分 (实体种类) (只能勾选一个方格) : 公司 无行企业实体 合伙企业

Simple trust Grantor trust Complex trust Estate Government
 简易信托 授予人信托 复杂信托 遗产 政府

Central Bank of Issue Tax-exempt organization Private foundation International organization
 发钞央行 免税机构 私人基金 国际机构

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.
如上方勾选无行企业实体、合伙企业、简易信托或授予人信托，实体是否申请协定利益的混合实体？如“是”，请填写第III部分。 Yes No
是 否

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).
第4章身分 (FATCA 身分) (请参阅指引了解详细资料，并在下文填写实体适用的身分证明)。

- Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).
非参与的外国金融机构，包括有限外国金融机构或需申报的 IGA 外国金融机构有关的外国金融机构 (视为合规的外国金融机构、外国金融机构参与者或获豁免实益拥有人除外)。
 Nonreporting IGA FFI. Complete Part XII.
无需申报的 IGA 外国金融机构。请填写第 XII 部分。
- Participating FFI.
外国金融机构参与者。
 Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
外国政府、美国属地政府或外国发钞央行。请填写第 XIII 部分。
- Reporting Model 1 FFI.
申报模式 1 外国金融机构。
 International organization. Complete Part XIV.
国际机构。请填写第 XIV 部分。
- Reporting Model 2 FFI.
申报模式 2 外国金融机构。
 Exempt retirement plans. Complete Part XV.
获豁免退休计划。请填写第 XV 部分。
- Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. 视为合规的注册外国金融机构 (申报模式 1 外国金融机构、获资助外国金融机构或第 XII 部分所述无需申报的 IGA 外国金融机构除外)。请参阅指引。
 Territory financial institution. Complete Part XVII.
美国属地金融机构。请填写第 XVII 部分。
- Sponsored FFI. Complete Part IV.
获资助外国金融机构。请填写第 IV 部分。
 Nonfinancial group entity. Complete Part XVIII.
非金融集团实体。请填写第 XVIII 部分。
- Certified deemed-compliant nonregistering local bank. Complete Part V.
经认证视为合规的未注册本地银行。请填写第 V 部分。
 Excepted nonfinancial start-up company. Complete Part XIX.
例外的非金融初创公司。请填写第 XIX 部分。
- Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.
仅持有低价值账户的经认证视为合规外国金融机构。请填写第 VI 部分。
 Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
例外的清算或破产非金融实体。请填写第 XX 部分。

VI 部分。

- Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.
经认证视为合规的获赞助集中持有投资机构。请填写第VII部分。
- Certified deemed-compliant limited life debt investment entity. Complete Part VIII.
经认证视为合规的有限期债权投资实体。请填写第VIII部分。
- Certain investment entities that do not maintain financial accounts. Complete Part IX.
并无持有金融账户的若干投资实体。请填写第IX部分。
- Owner-documented FFI. Complete Part X.
已申报拥有人的外国金融机构。请填写第X部分。
- Restricted distributor. Complete Part XI.
受限制经销商。请填写第XI部分。

- 501(c) organization. Complete Part XXI.
501(c) 机构。请填写第XXI部分。
- Nonprofit organization. Complete Part XXII.
非牟利机构。请填写第XXII部分。
- Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
上市非金融外国实体或上市公司的非金融外国实体附属机构。请填写第XXIII部分。
- Excepted territory NFFE. Complete Part XXIV.
例外的美国属地非金融外国实体。请填写第XXIV部分。
- Active NFFE. Complete Part XXV.
主动非金融外国实体。请填写第XXV部分。
- Passive NFFE. Complete Part XXVI.
被动非金融外国实体。请填写第XXVI部分。
- Excepted inter-affiliate FFI. Complete Part XXVII.
例外的附属机构间外国金融机构。请填写第XXVII部分。
- Direct reporting NFFE.
直接申报的非金融外国实体。
- Sponsored direct reporting NFFE. Complete Part XXVIII.
获赞助的直接申报非金融外国实体。请填写第XXVIII部分。
- Account that is not a financial account.
并非金融账户的账户。

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).
永久居住地址（街道、公寓或房号，或乡郊邮递路线）。请勿使用邮政信箱或代收地址（注册地址除外）。

City or town, state or province. Include postal code where appropriate.
城市或城镇、州或省。如适用，请填写请邮政编码。

Country
国家

7 Mailing address (if different from above)
邮寄地址（若与上述地址不同）

City or town, state or province. Include postal code where appropriate.
城市或城镇、州或省。如适用，请填写邮政编码。

Country
国家

8 U.S. taxpayer identification number (TIN), if required
美国纳税人识别号（如适用）

9a GIIN
全球中介机构识别
号码

b Foreign TIN 外
国纳税人识别号
码

10 Reference number(s) (see instructions)
参考号码（请参阅指引）

Note: Please complete remainder of the form including signing the form in Part XXX.
备注：请填写表格剩余部分，包括签署第XXX部分。

For Paperwork Reduction Act Notice, see separate instructions.
有关《文书简化规定通知》，请参阅另外列明的指引。

Cat. No. 59689N
类别编号59689N

Form **W-8BEN-E** (Rev.7-2017)
W-8BEN-E 表格（2017年7月修订）

（本文件之中文译本仅供参考，中英文本之内容如有歧异，概以英文本为准。）

Part II
第II部分

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.)
获得款项的无行企业实体或分公司。(如属外国金融机构旗下已取得全球中介机构识别号码的无行企业实体或外国金融机构分公司,且位于该外国金融机构居住国以外的国家,才需填写此部分。请参阅指引。)

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment.

获得款项的无行企业实体或分公司的第4章身分(FATCA身分)。

- Branch treated as nonparticipating FFI. 视为非参与的外国金融机构的分公司。
- Reporting Model 1 FFI. 申报模式1 外国金融机构。
- U.S. Branch. 美国分公司。
- Participating FFI. 外国金融机构参与者。
- Reporting Model 2 FFI. 申报模式2 外国金融机构。

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)

无行企业实体或分公司地址(街道、公寓或房号,或乡郊邮递路线)。请勿使用邮政信箱或代收地址(注册地址除外)

City or town, state or province. Include postal code where appropriate.
城市或城镇、州或省。如适用,请填写邮政编码。

Country
国家

13 GIIN (if any)
全球中介机构识别号码(如有)

Part III
第III部分

Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only)
申请税务协定利益(如适用)。(只限于第3章)

14 I certify that (check all that apply):
本人证明(勾选所有适用项目):

- a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
实益拥有人为美国与 _____ 签署的所得税协定涵义内的该国居民。
- 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. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
实益拥有人拥有申请协定利益的收入项目,并(在适用情况下)符合涉及利益限制的协定条文规定。以下为适用税务协定可能包含的利益限制条款类型(仅勾选一项;请参阅指引):
 - Government 政府
 - Tax exempt pension trust or pension fund 免税退休金信托或退休基金
 - Company that meets the ownership and base erosion test 符合所有权及税基侵蚀测试的公司
 - Other tax exempt organization 其他免税机构
 - Company that meets the derivative benefits test 符合衍生利益测试的公司
 - Publicly traded corporation 上市公司
 - Company with an item of income that meets active trade or business test 有收入项目符合活跃贸易或业务测试的公司
 - Subsidiary of a publicly traded corporation 上市公司的子公司
 - Favorable discretionary determination by the U.S. competent authority received 取得美国主管机关的有利酌情决定
 - Other (specify Article and paragraph): _____ 其他(请注明条款及段落): _____
- c 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).
实益拥有人就外国公司派发的美国来源股息或外国公司在美国进行贸易或业务所得的利息申请协定利益,并符合居民身分资格(请参阅指引)。

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): _____

特别税率及条件(如适用,请参阅指引):
实益拥有人正根据上述第14a栏指明协定第 _____ 条及段,申请就 _____ (指定类别收入)缴纳 _____ (% 百分比)的预扣税:

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:
说明实益拥有人根据条款适用该预扣税率所符合的其他条件: _____

Part IV
第IV部分

Sponsored FFI
获赞助外国金融机构

16 Name of sponsoring entity: _____
赞助实体名称: _____

17 Check whichever box applies.

勾选适用方格。

I certify that the entity identified in Part I:
本人证明第I部分指明的实体:

- Is an investment entity; 为投资实体;
- Is not a QI, WP, or WT; and

并非合格中介、进行税项预扣的外国合伙企业或进行税项预扣的外国信托；以及

- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
已同意作为上文指明实体（不是非参与的外国金融机构）的赞助实体。

I certify that the entity identified in Part I:

本人证明第I部分指明的实体：

- Is a controlled foreign corporation as defined in section 957(a);
属第957(a)条所定义的受控外国公司；

• Is not a QI, WP, or WT;

并非合格中介、进行税项预扣的外国合伙企业或进行税项预扣的外国信托；

- 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**

由上文指明同意作为此实体的赞助实体的美国金融机构直接或间接全资拥有；以及

- 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.
-

与赞助实体（上文指明）共用电子账户系统，而赞助实体能够借此识别实体的所有账户持有人和收款人并获取实体持有的所有账户和客户资料，包括但不限于客户身分资料、客户文件、账户结余以及所有向账户持有人或收款人作出的付款。

Part V
第V部分

Certified Deemed-Compliant Nonregistering Local Bank
经认证视为合规的非注册本地银行

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I certify that the FFI identified in Part I:
本人证明第I部分指明的外国金融机构：

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
仅作为银行或信用合作社（或没有利润的类似信用合作机构）在其成立或组建所在国家营运并获许可；
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
主要从事存款及贷款业务，服务对象为（就银行而言）与该银行并无关系的零售客户和（就信用合作社或类似信用合作机构而言）会员（前提是并无会员拥有该信用合作社或信用合作机构超过5%的权益）；
- Does not solicit account holders outside its country of organization;
并无招揽组建所在国家以外的账户持有人；
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
在该国以外并无固定经营场所（就此而言，固定经营场所不包括未有向外公布、且外国金融机构仅在此执行行政支援职能的地点）；
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
资产负债表内的资产不超过1.75亿美元，如为延伸关联集团的成员，则该集团的综合或合并资产负债表内的资产总值不超过5亿美元；以及
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V.
其延伸关联集团的成员中并无外国金融机构（与第I部分指明外国金融机构在相同国家成立或组建、并符合第V部分所述要求的外国金融机构除外）。

Form **W-8BEN-E** (Rev.7-2017)
W-8BEN-E 表格（2017年7月修订）

本文件只供參考用
請使用英文表格填寫

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts
第VI部分 仅持有低价值账户的经认证视为合规外国金融机构

19 I certify that the FFI identified in Part I:
本人证明第I部分指明的外国金融机构:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
并非主要从事投资、再投资或买卖证券、合伙企业权益、商品、名义本金合约、保险或年金合约, 或该等证券、合伙企业权益、商品、名义本金合约、保险或年金合约的权益 (包括期货或远期合约或期权);
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); and 该外国金融机构或其延伸关联集团的任何成员 (如有) 并无持有结余或价值超过5万美元 (根据适用的账户合并规则计算) 的金融账户; 以及
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.
该外国金融机构或其整个延伸关联集团 (如有) 在最近一个会计年度末的综合或合并资产负债表的资产均不超过5,000 万美元。

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle
第VII部分 经认证视为合规的获赞助集中持有投资机构

20 Name of sponsoring entity: _____
赞助实体名称: _____

21 I certify that the entity identified in Part I:
本人证明第I部分指明的实体:

- Is an FFI solely because it is an investment entity described in §1.1471-5(e)(4);
仅因其为第1.1471-5(e)(4) 条所述的投资实体而属外国金融机构;
- Is not a QI, WP, or WT;
并非合格中介、进行税项预扣的外国合伙企业或进行税项预扣的外国信托;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; and
将由第20栏指明的赞助实体履行其尽职审查、预扣及申报责任 (按外国金融机构参与者的准则厘定); 以及
- Twenty or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100 percent of the equity interests in the FFI and is itself a sponsored FFI).
由二十名或以下个人持有实体的所有债权及股权 (不包括由美国金融机构、外国金融机构参与者、视为合规的注册外国金融机构及经认证视为合规的外国金融机构持有的债权, 以及由持有该外国金融机构全部股权并属获赞助外国金融机构的实体持有的股权)。

Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity
第VIII部分 经认证视为合规的有限期债权投资实体

22 I certify that the entity identified in Part I:
本人证明第I部分指明的实体:

- Was in existence as of January 17, 2013;
截至2013年1月17日仍然存在;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; and
所有类别的债权或股权均根据信托契约或类似协议在2013年1月17日或以前发行予投资者; 以及
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under § 1.1471-5(f)(2)(iv)).
符合作为有限期债权投资实体的要求 (例如在第1.1471-5(f)(2)(iv) 条所述的资产限制以及其他要求), 因此经认证视为合规。

Part IX Certified Deemed-Compliant Investment Advisors and Investment Managers
第IX部分 经认证视为合规的投资顾问及投资管理机构

23 I certify that the entity identified in Part I:
本人证明第I部分指明的实体:

- Is a financial institution solely because it is an investment entity described in §1.1471-5(e)(4)(i)(A); and
仅因其为第1.1471-5(e)(4)(i)(A) 条所述的投资实体而属金融机构; 以及
- Does not maintain financial accounts.
并无持有金融账户。

Part X
第X部分

Owner-Documented FFI
已申报拥有人的外国金融机构

Note: This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

备注：此身分唯一适用的情况为：收到此表格的美国金融机构、外国金融机构参与者或申报模式 1 外国金融机构同意将该外国金融机构视为已申报拥有人的外国金融机构（有关合资格规定请参阅指引）。此外，该外国金融机构必须作出以下证明。

24a (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
(请所有已申报拥有人的外国金融机构勾选此方格) 本人证明第 I 部分指明的实体：

- Does not act as an intermediary;
并无担任中介；
- Does not accept deposits in the ordinary course of a banking or similar business;
并无在日常的银行或类似业务中接受存款；
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
并非以代他人持有金融资产作为主要业务；
- 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;
并非就金融账户进行付款或有责任就金融账户进行付款的保险公司（或保险公司的控股公司）；
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is 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;
并非由延伸关联集团拥有或为其成员，而该延伸关联集团有实体在日常的银行或类似业务中接受存款，以代他人持有金融资产作为主要业务，或属于就金融账户进行付款或有责任就金融账户进行付款的保险公司（或保险公司的控股公司）；
- Does not maintain a financial account for any nonparticipating FFI; **and**
并无代任何非参与的外国金融机构持有金融账户；以及
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.
并无任何拥有外国金融机构股权或债权（并非金融账户或者结余或价值不超过 5 万美元的债权除外）的特定美国人士（外国金融机构拥有人申报声明所指明的美国人士除外）。

Form **W-8BEN-E** (Rev.7-2017)
W-8BEN-E 表格 (2017 年 7 月修订)

本文件只供参考
請使用英文表格填寫

Part X **Owner-Documented FFI (continued)**
第 X 部分 **已申报拥有人的外国金融机构 (续)**

Check box 24b or 24c, whichever applies.

视乎适用情况, 勾选方格 24b 或 24c。

b I certify that the FFI identified in Part I:
本人证明第 I 部分指明的外国金融机构:

• Has provided, or will provide, an FFI owner reporting statement that contains:
已提供或将会提供一份外国金融机构拥有人申报声明, 当中包括:

• The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);

就持有已申报拥有人的外国金融机构的直接或间接股权的每名个人及特定美国人士 (如股权持有人为除特定美国人士外的实体, 须查找至持有该实体的个人或属于特定美国人士的实体), 提供其姓名、地址、纳税人识别号 (如有)、第 4 章身分以及所提供的文件类型 (如适用);

• The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**

就持有已申报拥有人的外国金融机构的债权 (包括任何间接债权, 当中包括在任何直接或间接拥有收款人实体的债权, 或任何在收款人的债权人的直接或间接股权) 且该等债权构成超过 5 万美元的金融账户 (不计由外国金融机构参与者、视为合规的注册外国金融机构、经认证视为合规的外国金融机构、例外的非金融外国实体、获豁免实益拥有人或特定美国人士以外的美国人士拥有的一切债权) 的每名个人及特定美国人士, 提供其姓名、地址、纳税人识别号 (如有) 以及第 4 章身分; 以及

• Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity
预扣代理为履行与实体相关的责任而要求的任何额外资料

• Has provided, or will provide, valid documentation meeting the requirements of §1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.

已经或将会就外国金融机构拥有人申报声明中指明的每名人士提供符合第 1.1471-3(d)(6)(iii) 条规定的有效文件。

c I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in §1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

本人证明第 I 部分指明的外国金融机构已提供或将会提供审计师函件, 该函件于付款日期起计四年内由位于美国境内的独立会计师事务所或法律代表签署, 并表明该会计师事务所或代表已审阅该外国金融机构与第 1.1471-3(d)(6)(iv)(A)(2) 条所指明的全部拥有人和债权人相关的文件, 以及该外国金融机构符合作为已申报拥有人的外国金融机构的一切要求。第 I 部分指明的外国金融机构也已提供或将会提供属特定美国人士的拥有人的外国金融机构拥有人申报声明以及 W-9 表格和适用豁免。

Check box 24d if applicable (optional, see instructions).

如适用, 请勾选方格 24d (选填, 请参阅指引)。

d I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

本人证明, 第 1 栏指明的实体为没有任何或有受益人, 也无指定类别存在身分不明受益人的信托。

Part XI **Restricted Distributor**
第 XI 部分 **受限制经销商**

25a (All restricted distributors check here) I certify that the entity identified in Part I:
(请所有受限制经销商勾选此方格) 本人证明第 I 部分指明的实体:

• Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
作为此表格所涉受限制基金的债权或股权经销商营运;

• Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;

向最少 30 名互不相关的客户提供投资服务, 且其互相相关客户少于一半;

• Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);

须根据其组建所在国家 (为符合 FATF 规定的司法管辖区) 的反洗钱法进行反洗钱尽职审查程序;

• Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;

仅在成立或组建所在国家营运, 在该国家以外并无固定经营场所, 并与其关联集团的所有成员 (如有) 在相同国家成立或组建;

• Does not solicit customers outside its country of incorporation or organization;
并无招揽成立或组建所在国家以外的客户;

• Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;

管理资产总值不超过 1.75 亿美元, 且最近一个会计年度的收益表总收入不超过 700 万美元;

• Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
并非管理资产总值超过 5 亿美元或最近一个会计年度的综合合并收益表总收入超过 2,000 万美元的延伸关联集团的成员; 以及

• Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs. 并无向特定美国人士、拥有一个或多个实质美国拥有人的被动非金融外国实体, 或非参与的外国金融机构分销任何受限制基金的债务或证券。

Check box 25b or 25c, whichever applies.

视乎适用情况, 勾选方格 25b 或 25c。

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

本人进一步证明, 对于 2011 年 12 月 31 日后就此表格所涉受限制基金进行的债权或股权销售, 第 I 部分指明的实体:

- b Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
受内容包括禁止向美国实体和美国个人居民销售债务或证券的经销协议约束，并且目前受内容包括禁止向任何特定美国人士、拥有一个或多个实质美国拥有人的被动非金融外国实体或非参与的外国金融机构销售债务或证券的经销协议约束。
- c Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in §1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.
目前受内容包括禁止向任何特定美国人士、拥有一个或多个实质美国拥有人的被动非金融外国实体或非参与的外国金融机构销售债务或证券的经销协议约束，并且就该限制列入经销协议前的所有销售而言，已根据第1.1471-4(c)条中指明适用于原有账户的程序，审查与该等销售有关的所有账户，并已赎回或撤回任何已售予特定美国人士、拥有一个或多个实质美国拥有人的被动非金融外国实体或非参与的外国金融机构的证券，或促使受限制基金将此等证券转让给身为外国金融机构参与者或申报模式1外国金融机构的经销商。

Part XII **Nonreporting IGA FFI**
第XII部分 **无需申报的IGA外国金融机构**

26 I certify that the entity identified in Part I:
本人证明第I部分指明的实体：

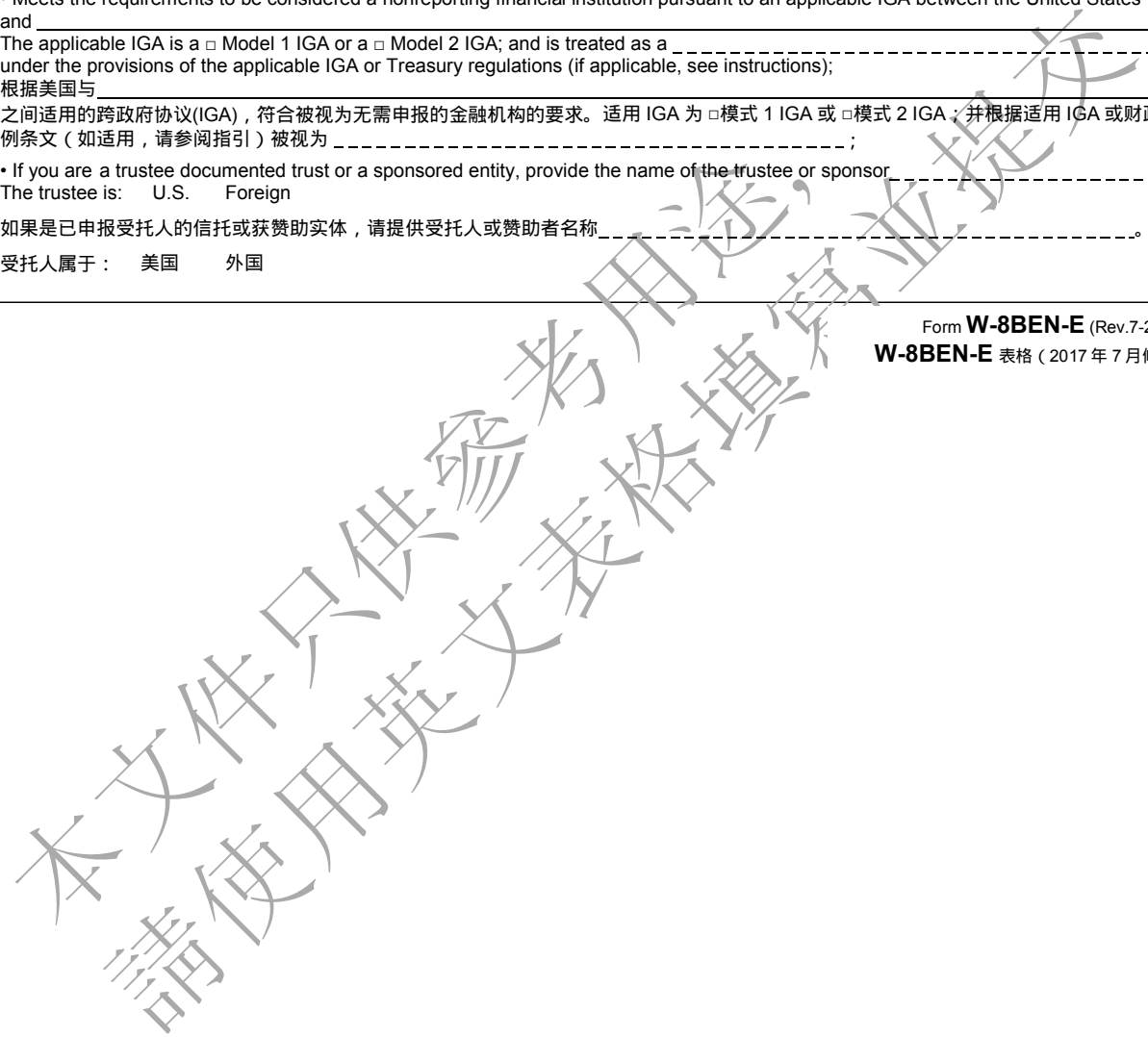
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____

The applicable IGA is a Model 1 IGA or a Model 2 IGA; and is treated as a _____
 under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
 根据美国与 _____

之间适用的跨政府协议(IGA)，符合被视为无需申报的金融机构的要求。适用 IGA 为 模式 1 IGA 或 模式 2 IGA；并根据适用 IGA 或财政部规
 例条文（如适用，请参阅指引）被视为 _____；

• If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____
 The trustee is: U.S. Foreign _____

如果是已申报受托人的信托或获赞助实体，请提供受托人或赞助者名称 _____。
 受托人属于： 美国 外国



Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue
第 XIII 部分 外国政府、美国属地政府或外国发钞央行

27 I certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).
本人证明第 I 部分指明的实体为款项实益拥有人，且并无就本表格所涉款项、账户或债务从事保险公司、托管机构或存款机构所从事的商业金融活动（第 1.1471-6(h)(2) 条所允许的情况除外）。

Part XIV International Organization
第 XIV 部分 国际机构

Check box 28a or 28b, whichever applies.

视乎适用情况，勾选方格 28a 或 28b。

28a I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
本人证明第 I 部分指明的实体属第 7701(a)(18) 条所述的国际机构。

b I certify that the entity identified in Part I:

本人证明第 I 部分指明的实体：

• Is comprised primarily of foreign governments;
主要由外国政府组成；

• Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
获认可为类似《国际组织豁免权法》的外国法律下或与外国政府实际订有总部协定的跨政府或超国家机构；

• The benefit of the entity's income does not inure to any private person;
实体收入的受益方并非任何个人；

• Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).

为款项的实益拥有人，且并无就本表格所涉款项、账户或债务从事保险公司、托管机构或存款机构所从事的商业金融活动（第 1.1471-6(h)(2) 条所允许的情况除外）。

Part XV Exempt Retirement Plans
第 XV 部分 获豁免退休计划

Check box 29a, b, c, d, e, or f, whichever applies.

视乎适用情况，勾选方格 29a、b、c、d、e 或 f。

29a I certify that the entity identified in Part I:

本人证明第 I 部分指明的实体：

• Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
成立所在国家已与美国订立有效的所得税协定（如申请协定利益，请参阅第 III 部分）；

• Is operated principally to administer or provide pension or retirement benefits; **and**
主要业务为管理或提供退休金或退休福利；以及

• Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

作为符合任何适用的利益限制规定的另一方协定国居民，有权就基金源自美国来源的收入享受协定利益（或如获得任何该等收入则有权享受协定利益）。

b I certify that the entity identified in Part I:

本人证明第 I 部分指明的实体：

• Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
为一个或多个雇主就已提供服务向属于前雇员的受益人提供退休、残疾或死亡福利（或任何相关组合）而组建；

• No single beneficiary has a right to more than 5% of the FFI's assets;
并无单一受益人有权取得该外国金融机构 5% 以上的资产；

• Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
须遵守政府规例，并向基金成立或营运所在国家的相关税务机关提供有关其受益人的年度报告；以及

• Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;

由于退休或退休金计划的身份，其根据成立或营运所在国家的法律就投资收入获得一般税项豁免；

• Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A));

供款总额中至少 50% 由赞助雇主提供（不计由此部分所述的其他计划、适用的模式 1 IGA 或模式 2 IGA 所述的退休和退休金账户、适用的模式 1 IGA 或模式 2 IGA 所述的其他退休基金，或第 1.1471-5(b)(2)(i)(A) 条所述的账户转移的资产）；

• Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**

不允许在与退休、残疾或死亡相关的特定事件发生前分派或提取款项，或对此设有惩罚规定（对第 1.1471-5(b)(2)(i)(A) 条所述的账户（指退休和退休金账户）、适用的模式 1 IGA 或模式 2 IGA 所述的退休和退休金账户，或此部分或适用的模式 1 IGA 或模式 2 IGA 所述的其他退休基金的转存分派除外）；或

• Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
参考雇员所得收入限制雇员向基金的供款，或雇员每年供款不得超过 5 万美元。

c I certify that the entity identified in Part I:

本人证明第 I 部分指明的实体：

• Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former

employees of one or more employers in consideration for services rendered;

为一个或多个雇主就已提供服务向属于前雇员的受益人提供退休、残疾或死亡福利（或任何相关组合）而组建；

• Has fewer than 50 participants;

拥有少于50名参与者；

• Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;

由一个或多个并非投资实体或被动非金融外国实体的雇主赞助；

• Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;

雇员和雇主向基金的供款（不计由此部分所述其他计划、适用的模式 1 IGA 或模式 2 IGA 所述的退休和退休金账户，或第 1.1471-5(b)(2)(i)(A) 条所述的账户转移的资产）分别参考雇员所得收入和报酬设有限额；

• Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; **and**

并非基金成立或营运所在国居民的参与者的权益不超过基金资产的20%；以及

• Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

须遵守政府规例，并向基金成立或营运所在国家的相关税务机关提供有关其受益人的年度报告。

d I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.

本人证明，第I部分指明的实体根据符合第401(a)条规定（由在美国成立或组建的信托基金出资的规定除外）的退休金计划成立。

e I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.

本人证明，第I部分指明的实体仅为赚取收入而成立，受益人为此部分或适用的模式 1 IGA 或模式 2 IGA 所述的一只或多只退休基金、第 1.1471-5(b)(2)(i)(A) 条所述的账户（指退休和退休金账户），或适用的模式 1 IGA 或模式 2 IGA 所述的退休和退休金账户。

Form **W-8BEN-E** (Rev.7-2017)

W-8BEN-E 表格（2017年7月修订）

本文件只供參考用途，請使用英文表格填寫

Part XV
第 XV 部分 **Exempt Retirement Plans (Continued)**
获豁免退休计划 (续)

- f I certify that the identified in Part I:
本人证明第 I 部分指明的实体：
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or
由外国政府、国际机构、发钞央行或美国属地政府 (定义分别见第 1.1471-6 条) 或适用的模式 1 IGA 或模式 2 IGA 所述的获豁免实益拥有人成立及赞助, 向属于赞助者现雇员或前雇员 (或该等雇员指定的人士) 的受益人或参与者提供退休、残疾或死亡福利; 或
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.
由外国政府、国际机构、发钞央行或美国属地政府 (定义分别见第 1.1471-6 条) 或适用的模式 1 IGA 或模式 2 IGA 所述的获豁免实益拥有人成立及赞助, 向不属于赞助者现雇员或前雇员但为赞助者提供个人服务的受益人或参与者提供退休、残疾或死亡福利。

Part XVI
第 XVI 部分 **Entity Wholly Owned by Exempt Beneficial Owners**
由获豁免实益拥有人全资拥有的实体

- 30 I certify that the entity identified in Part I:
本人证明第 I 部分指明的实体：
- Is an FFI solely because it is an investment entity;
仅因其为投资实体而属外国金融机构;
 - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in §1.1471-6 or in an applicable Model 1 or Model 2 IGA;
投资实体股权的每名直接持有人均为第 1.1471-6 条或适用的模式 1 IGA 或模式 2 IGA 所述的获豁免实益拥有人;
 - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in §1.1471-6 or an applicable Model 1 or Model 2 IGA. 投资实体债权的每名直接持有人均为存款机构 (就授予该实体的贷款而言) 或第 1.1471-6 条或适用的模式 1 IGA 或模式 2 IGA 所述的获豁免实益拥有人。
 - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and
已就构成金融账户的债权或实体直接股权的每名持有人提供包括姓名、地址、纳税人识别号 (如有)、第 4 章身分以及向预扣代理提供的文件类型的拥有人申报声明; 以及
 - Has provided documentation establishing that every owner of the entity is an entity described in §1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.
已提供文件证明实体的每名持有人均属第 1.1471-6(b), (c), (d), (e), (f) 和 / 或 (g) 条所述的实体, 不论该等拥有人是否实益拥有人。

Part XVII
第 XVII 部分 **Territory Financial Institution**
美国属地金融机构

- 31 I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.
本人证明第 I 部分指明的实体是根据美国属地法律成立或组建的金融机构 (投资实体除外)。

Part XVIII
第 XVIII 部分 **Excepted Nonfinancial Group Entity**
例外的非金融集团实体

- 32 I certify that the entity identified in Part I:
本人证明第 I 部分指明的实体：
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in §1.1471-5(e)(5)(i)(C) through (E);
为控股公司、财资中心或专属金融公司, 而且绝大部分业务均为第 1.1471-5(e)(5)(i)(C) 至 (E) 条所述的活动;
 - Is a member of a nonfinancial group described in §1.1471-5(e)(5)(i)(B);
属第 1.1471-5(e)(5)(i)(B) 条所述的非金融集团成员;
 - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and
并非存款或托管机构 (作为该实体延伸关联集团成员的存款或托管机构除外); 以及
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
并无作为投资基金 (或宣称自身为投资基金), 例如私募基金、风险投资基金、杠杆收购基金, 或任何投资策略为收购或注资其他公司然后持有益作为资本资产并作投资用途的投资机构。

Part XIX
第XIX部分

Excepted Nonfinancial Start-Up Company
例外的非金融新创公司

33 I certify that the entity identified in Part I:
本人证明第I部分指明的实体：

- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) _____ (date must be less than 24 months prior to date of payment);
于_____成立（或如属新业务，则为董事会决议批准新业务的日期）（日期必须不超过付款日期前24个月）；
- Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
尚未开始营运且并无营运纪录，或正以营运金融机构或被动非金融外国实体以外的新业务为目的向资产投资资本；
- Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
以营运金融机构以外的业务为目的向资产投资资本；以及
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
并无作为投资基金（或宣称自身为投资基金），例如私募基金、风险投资基金、杠杆收购基金或任何目的为收购或投资其他公司然后持有权益作为资本资产并作投资用途的投资机构。

Part XX
第XX部分

Excepted Nonfinancial Entity in Liquidation or Bankruptcy
例外的清算或破产非金融实体

34 I certify that the entity identified in Part I:
本人证明第I部分指明的实体：

- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____
已于_____提交清算计划、重组计划或破产申请；
- During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
过往5年并无作为金融机构开展业务或担任被动非金融外国实体；
- Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
正进行旨在作为非金融实体继续或重新营运的清算、重组或破产；以及
- Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.
已提供或将会提供文件证明，例如破产申请或可作为其申请证明的其他公开文件（如实体已维持破产或清算状态超过三年）。

Part XXI
第XXI部分

501(c) Organization
501(c) 机构

35 I certify that the entity identified in Part I is a 501(c) organization that:
本人证明第I部分指明的实体属501(c)机构并：

- 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**
已获美国国税局于_____（日期）发出目前有效的确认函，确认收款人属501(c)机构；或
- 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).
已提供美国律师的法律意见书副本，证明收款人为501(c)机构（不论收款人是否外国私人基金）。

Part XXII Non-Profit Organization
第 XXII 部分 非牟利机构

36 I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:

- 本人证明, 第 I 部分指明的实体属符合以下要求的非牟利机构:
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
实体在其居住国成立及存在以专门从事宗教、慈善、科学、艺术、文化或教育活动;
 - The entity is exempt from income tax in its country of residence;
实体获其居住国豁免缴纳所得税;
 - The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
实体并无股东或成员拥有其收入或资产的所有权或实益权益;
 - 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 non-charitable 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**
实体居住国的适用法律以及实体的宪章文件均不允许将实体的任何收入或资产分派给个人或非慈善实体, 或用作上述人士牟利的用途 (根据实体进行的慈善活动而分派或使用, 或作为所提供服务的合理补偿或反映实体所购买财产的公平市场价值的付款除外); 以及
 - 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 XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.
实体居住国的适用法律以及实体的宪章文件规定, 实体在清算或解散时须将所有资产分派给属外国政府实体、外国政府组成部分、外国政府控制的实体或本文第 XXII 部分所述的其他机构, 或归还实体居住国政府或其政治机构分支。

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation
第 XXIII 部分 上市非金融外国实体或上市公司的非金融外国实体附属机构

Check box 37a or 37b, whichever applies.

视乎适用情况, 勾选方格 37a 或 37b.

37a I certify that:

- 本人证明:
- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
第 I 部分指明的实体属金融机构以外的外国公司; 以及
 - 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).
该公司的股票在一个或多个具规模的证券市场定期交易, 包括: _____
(列举股票定期交易的一个证券市场)。

b I certify that:

- 本人证明:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
第 I 部分指明的实体属金融机构以外的外国公司;
 - 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;
第 I 部分指明的实体与股票在具规模的证券市场定期交易的实体属相同延伸关联集团成员;
 - The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and**
股票在具规模的证券市场定期交易的实体名称为 _____; 以及
 - The name of the securities market on which the stock is regularly traded is _____.
股票定期交易的证券市场名称为 _____。

Part XXIV Excepted Territory NFFE
第 XXIV 部分 例外的美国属地非金融外国实体

38 I certify that:

- 本人证明:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
第 I 部分指明的实体在美国属地组建;
 - The entity identified in Part I:
第 I 部分指明的实体:
 - Does not accept deposits in the ordinary course of a banking or similar business,
并无在日常的银行或类似业务中接受存款,
 - Does not hold, as a substantial portion of its business, financial assets for the account of others, or
并非以代他人持有金融资产作为主要业务, 或
 - 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**
并非就金融账户进行付款或有责任进行付款的保险公司 (或保险公司的控股公司); 以及
 - 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.
第 I 部分指明实体的拥有人均为非金融外国实体成立或组建所在属地的实际居民。

Part XXV Active NFFE
第 XXV 部分 主动非金融外国实体

39 I certify that:

- 本人证明:
- The entity identified in Part I is a foreign entity that is not a financial institution;

第I部分指明的实体属金融机构以外的外国实体；

• Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
该实体上一日历年的总收入中，被动收入少于50%；以及

• 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).
该实体持有的资产中，产生或用于产生被动收入的资产少于50%（为每季计算的被动资产加权平均百分比）（有关被动收入的定义，请参阅指引）。

Part XXVI **Passive NFFE**
第XXVI部分 **被动非金融外国实体**

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.
本人证明，第I部分指明的实体属金融机构以外的外国实体（在美国属地组建的投资实体除外），且并未证明其身为上市非金融外国实体（或联属机构）、例外的美国属地非金融外国实体、主动非金融外国实体、直接申报的非金融外国实体或获赞助的直接申报非金融外国实体。

Check box 40b or 40c, whichever applies.

视乎适用情况，勾选方格**40b**或**40c**。

- 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
本人进一步证明，第I部分指明的实体并无实质美国拥有人（或如适用，并无美国控权人士），或
- 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.
本人进一步证明，第I部分指明的实体已在第XXIX部分提供非金融外国实体每名实质美国拥有人（或如适用，美国控权人士）的姓名、地址及纳税人识别号。

Part XXVII **Excepted Inter-Affiliate FFI**
第XXVII部分 **例外的联属机构间外国金融机构**

41 I certify that the entity identified in Part I:
本人证明第I部分指明的实体：
• Is a member of an expanded affiliated group;
为延伸关联集团的成员；
• Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
并无持有金融账户（为其延伸关联集团成员持有的金融账户除外）；
• Does not make withholdable payments to any person other than to members of its expanded affiliated group that are not limited FFIs or limited branches;
并无向任何其延伸关联集团成员以外并非有限外国金融机构或有限公司的人士支付须预扣款项；
• Does not hold an account (other than a depository account 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**
并无于其延伸关联集团成员以外的任何预扣代理持有账户（该实体在其营运国家用以支付开支的存款账户除外）或收取款项；以及
• Has not agreed to report under §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.
并无同意代表任何金融机构（包括其延伸关联集团成员）根据第1.1471-4(d)(2)(ii)(C)条进行申报或就第4章而言担任代理。

Form **W-8BEN-E** (Rev.7-2017)
W-8BEN-E 表格（2017年7月修订）

(本文件之中文译本仅供参考, 中英文本之内容如有歧异, 概以英文本为准。)