

# W-8BEN — 美國預扣稅及申報實益擁有人之外籍身分證明(個人)

如為聯名戶口，每位戶口持有人必須分別填寫一份表格。

W-8BEN表格必須準確填寫，不得塗改。

如果填寫有誤，請用新表格重新填寫。

請勿使用塗改液或其他塗改工具。

**所有W表格均必須以英文填寫。**

Form **W-8BEN** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) OMB No. 1545-1021

(Rev. July 2017)

Department of the Treasury Internal Revenue Service

► For use by individuals. Entities must use Form W-8BEN-E.  
► Go to [www.irs.gov/FormW8BEN](http://www.irs.gov/FormW8BEN) for instructions and the latest information.  
► Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form if:**  
• You are NOT an individual  
• You are a U.S. citizen or other U.S. person, including a resident alien individual  
• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)  
• You are a beneficial owner who is receiving compensation for personal services performed in the United States  
• You are a person acting as an intermediary

**Instead, use Form:**  
W-8BEN-E  
W-9  
W-8ECI  
8233 or W-4  
W-8IMY

**Note:** If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner (see instructions)**

1 Name of individual who is the beneficial owner 2 Country of citizenship

3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.  
City or town, state or province. Include postal code where appropriate. Country

4 Mailing address (if different from above)  
City or town, state or province. Include postal code where appropriate. Country

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 6 Foreign tax identifying number (see instructions)

7 Reference number(s) (see instructions) 8 Date of birth (MM-DD-YYYY) (see instructions)

**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)**

9 I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

10 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 9 above to claim a \_\_\_\_\_% rate of withholding on (specify type of income):  
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part III Certification**

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:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes.
- The person named on line 1 of this form is not a U.S. person.
- 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 applicable income tax treaty, or
  - (c) the partner's share of a partnership's effectively connected income.
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, 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 I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here ► 1 Signature of beneficial owner (or individual authorized to sign for beneficial owner) 2 Date (MM-DD-YYYY) 3

Print name of signor Capacity in which acting (if form is not signed by beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form **W-8BEN** (Rev. 7-2017)

A. 請詳閱本節和相關指引，以確保使用正確的W表格。

## B. 第一部分 (實益擁有人身分)

第1欄 全名(姓名)

第2欄 國籍

第3欄 在第一行填寫完整的街道地址，在第二行填寫城市或城鎮、州或省，包括郵政編碼。

請勿使用：

郵政信箱或代收地址

第三方姓名

金融機構的地址

美國地址

第4欄 如果您的郵寄地址與永久居住地址不同，請填寫郵寄地址。

**注意：**如果填寫美國郵寄地址，必須書面說明使用美國郵寄地址的原因。如果填寫的國家與永久居住地所在國家不同，也必須書面說明原因。

第5欄 填寫您的美國納稅人識別號碼(TIN)。該號碼為您的社會保障號碼(SSN)或個人納稅人識別號碼(ITIN)。有效的納稅人識別號碼應由9個數字組成。

納稅人識別號碼不會：

(1) 含有數字以外的內容，

(2) 少於或超過9個數字，

(3) 含有9個相同的數字，或

(4) 含有9個順序排列的數字(無論升序還是降序)。

第6欄 填寫您在美國以外的稅務識別號碼。如果沒有外國稅務識別號碼，請轉至

第8欄 並填寫您的出生日期(月/日/年年年年)

第7欄 請勿填寫戶口號碼，否則表格將僅限於所列戶口使用，您可能須為您的其他戶口另外填寫表格。

**注意：**有關誰是實益擁有人的進一步說明，請參閱W-8BEN指引。

## C. 第二部分 (申請稅務協定利益)

第9欄和第10欄 僅當您是協定國居民並有權申請稅務協定利益，即您收到源自美國的固定或可確定年度或定期(FDAP)收入(例如股息)時，才需填寫本節內容。如果對您是否有資格申請稅務協定利益存有疑問，我們建議您尋求獨立稅務意見。

## D. 第三部分 (證明)

1. 請在表格上簽名，並在簽名下方的橫線上以正楷工整書寫姓名。

2. 請以月/日/年年年年的格式填寫日期。

3. 如果您代表第1欄所述的人士簽名，請填寫行事代表人這一欄。

**注意：**除非授權書特別注明代理人/律師可以簽署稅務文件或稅務表格(並提供或持有相關副本)，或者提供國稅局2848表格，否則本表格不得通過授權書授權簽署。

\* 滙豐不能提供任何稅務建議。如有有關建議，請諮詢獨立稅務顧問。



# W-8BEN – Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

For Joint Accounts, each account holder must complete a separate form. A form W-8BEN must be completed correctly without any alterations. If you make a mistake, please start over using a new form. Do not use liquid paper or any other correctional tool.

All W Forms must be completed in English.

**Form W-8BEN**  
(Rev. July 2017)  
Department of the Treasury  
Internal Revenue Service

**Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)**  
OMB No. 1545-1021

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► Give this form to the withholding agent or payer. Do not send to the IRS.

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**Instead, use Form:**  
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W-8ECI  
8233 or W-4  
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**Note:** If you are resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

**Part I Identification of Beneficial Owner (see instructions)**

1 Name of individual who is the beneficial owner  
2 Country of citizenship  
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.  
City or town, state or province. Include postal code where appropriate. Country  
4 Mailing address (if different from above)  
City or town, state or province. Include postal code where appropriate. Country  
5 U.S. taxpayer identification number (SSN or ITIN), if required (see Instructions)  
6 Foreign tax identifying number (see instructions)  
7 Reference number(s) (see instructions)  
8 Date of birth (MM-DD-YYYY) (see instructions)

**Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)**

9 I certify that the beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.  
10 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 9 above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income):  
Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

**Part III Certification**  
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:  
• I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes.  
• The person named on line 1 of this form is not a U.S. person.  
• 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 applicable income tax treaty, or  
(c) the partner's share of a partnership's effectively connected income.  
• The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, 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 I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

**Sign Here** ► \_\_\_\_\_  
Signature of beneficial owner (or individual authorized to sign for beneficial owner)  
\_\_\_\_\_ 1  
\_\_\_\_\_ 2  
Date (MM-DD-YYYY)  
Print name of signer Capacity in which acting (if form is not signed by beneficial owner)  
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z Form W-8BEN (Rev. 7-2017)

- A.** Please read this section and the associated instructions to ensure you are completing the correct W form.
- B. PART I (Identification of Beneficial Owner)**  
**Line 1** Full Name (First Name and Last Name).  
**Line 2** Country of Citizenship  
**Line 3** Insert full street address on the first line, and the City or town, state or province including post code on the 2nd line.

**DO NOT USE:**

- PO Box or C/O address
- Name of a third party
- Address at a Financial Institution
- US address

- Line 4** Insert a mailing address only if it is different from your Permanent residence address.

**Note:** If a US mailing address is entered, a written explanation/reason for the US mailing address will be required. If the country differs to the country in the permanent residence address then a written explanation will be required.

- Line 5** Insert your US Taxpayer Identification Number (TIN). It will either be a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN). A valid TIN will always be made up of 9 digits. A TIN should not:

- (1) contain something other than numbers,
- (2) contain fewer than or more than nine digits,
- (3) consist of nine of the same number, or
- (4) consist of nine sequential numbers (whether ascending or descending order).

- Line 6** Insert your non-US tax identifying number. If you do not have one, go to  
**Line 8** and write down your date of birth (MM/DD/YYYY).  
**Line 7** DO NOT LIST ACCOUNT NUMBERS as this could limit the form to the accounts listed and you may have to provide another form for your other accounts.

**Note:** Please refer to the W-8BEN instructions for further guidance on who is the beneficial owner.

- C. PART II (Claim of Tax Treaty Benefits)**  
**Lines 9 and 10** Only complete this section if you are resident in a treaty country and entitled to claim tax treaty benefits, ie if you are receiving fixed or determinable, annual or periodical (FDAP) income, for example dividend payments, and the payment is from sources within the US. If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.

- D. PART III (Certification)**  
**1.** Please sign the form and print your name on the line below your signature.  
**2.** Please date the form using the MM/DD/YYYY format.  
**3.** If you are signing on behalf of the person stated on **Line 1**, please complete the capacity field.

**Note:** This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

\* HSBC are unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor.

