

## W-8BEN 表格

- 美國稅務局要求須要向美國政府繳納稅項的非美國個人遞交**W-8BEN**表格。
- 此表格之作用:
  - 證明閣下不是美國人士
  - 確認閣下是股息收入的擁有人
  - 非美國人士買賣證券所得之資本收益可豁免繳付任何美國稅項，但所得之股息收入則須繳付**30%**之預扣稅。
  - 適用於居住於與美國有稅務條約的國家之居民要求減低或豁免預扣稅。
- 誰需要提交此表格:  
如閣下是非美國人士及股息收入的擁有人，閣下必須將**W8-BEN**表格交與預扣稅代收機構**花旗銀行(香港)有限公司**。
- 此表格有效期為簽署當日起三年。  
(例子：W-8BEN表格在2014年9月30日簽署，有效期直至2017年12月31日。)
- W-8BEN 表格必須以英文填寫。
- 聯名戶口的每一位持有人均須分別填寫W-8BEN表格。
- 閣下可將已填妥的表格透過以下任何途徑遞交：
  - 交往任何一間花旗銀行分行；或
  - 郵寄至軒尼詩道郵政局郵政信箱**20151號**，花旗銀行(香港)有限公司收；或
  - 於 [www.citibank.com.hk/w8ben](http://www.citibank.com.hk/w8ben) 上載表格；或
  - 傳真至 (852) 3009 2814
- 稅務條約優惠是指你居住的國家為美國的稅務減免互惠國。若閣下合資格享有稅務條約優惠，請填寫**W-8BEN**表格的“**Part II**”部分。請於第九項填上閣下的居住國家名稱（請用全寫）以申請稅務條約優惠，須與第三項的國家相同。
- 閣下應自行尋找有關稅務之專業意見，包括但不限於進行海外投資可能涉及之遺產稅及紅利預扣稅等稅務責任。
- 如果閣下需要更多關於**W8-BEN**表格的資料，您可瀏覽美國稅務局(IRS)網頁[www.irs.gov](http://www.irs.gov)以獲得更多資料。

以下例子只供參考之用。如填寫W-8BEN表格時有任何問題，請您因應需要諮詢獨立人士之稅務意見。

請填寫以下部分：

- 1 你的全名（須與身份證或護照相同）
- 2 國籍
- 3 你的永久居住地址（須與住址證明相同）
- 4 郵寄地址（如與永久居住地址不同時）
- 5 出生日期
- 6 如居住國家享有稅務減免，請填上居住國家全名（須與第三項相同）
- 7 簽署
- 8 日期
- 9 以正楷填上閣下的全名（須與第一項相同）

Form <b>W-8BEN</b> (Rev. February 2014)		Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)		OMB No. 1545-1621
Department of the Treasury Internal Revenue Service		<p>▶ For use by individuals. Entities must use Form W-8BENE.</p> <p>▶ Information about Form W-8BEN and its separate instructions is at <a href="http://www.irs.gov/formw8ben">www.irs.gov/formw8ben</a>.</p> <p>▶ Give this form to the withholding agent or payer. Do not send to the IRS.</p>		
<p>Do not use this form for:</p> <ul style="list-style-type: none"> <li>You are NOT individual.....</li> <li>You are a U.S. citizen or other U.S. person, including a resident alien individual.....</li> <li>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).....</li> <li>You are a beneficial owner who is receiving compensation for personal services performed in the United States.....</li> <li>A person acting as an intermediary.....</li> </ul> <p>Note: See instructions for additional exceptions.</p>				
<p><b>Part I Identification of Beneficial Owner (see instructions)</b></p>				
1 Name of individual or organization that is the beneficial owner <b>Chan Tai Man</b>		2 Country of citizenship <b>Hong Kong</b>		
3 Permanent residence address (street, apt. or suite no., or exact route). Do not use a P.O. box or in-care-of address.				
1 <b>AA Road</b>		City or town, state or province. Include postal code where appropriate. <b>City B</b>		
4 Mailing address (if different from above) <b>2 B Road</b>		City or town, state or province. Include postal code where appropriate. <b>City A</b>		
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) <b>01-11-1980</b>		
<p><b>Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)</b></p>				
9 I certify that the beneficial owner is a resident of <b>Country B</b> 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 _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____				
Explain the reasons the beneficial owner meets the terms of the treaty article: _____				
<p><b>Part III Certification</b></p> <p>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:</p> <ul style="list-style-type: none"> <li>I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates or using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,</li> <li>The person named on line 1 of this form is not a U.S. person,</li> <li>The income to which this form relates is: <ul style="list-style-type: none"> <li>(a) not effectively connected with the conduct of a trade or business in the United States,</li> <li>(b) effectively connected but is not subject to tax under an applicable income tax treaty, or</li> <li>(c) the partner's share of a partnership's effectively connected income</li> </ul> </li> <li>For 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</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul> <p>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.</p>				
Signature of beneficial owner (or individual authorized to sign for beneficial owner) <i>Chan Tai Man</i>		Date (MM-DD-YYYY) <b>04-16-2014</b>		
Print name of signer <b>CHAN TAI MAN</b>		Capacity in which acting (if form is not signed by beneficial owner)		