

W-8 BEN form

美股買賣服務 W-8BEN 表格

- **The W-8BEN form is a requirement of the U.S. Internal Revenue Service ("IRS") for U.S. tax reporting for non-U.S. persons.**
- **Purpose of the Form:**
 - Establish that you are not a U.S. person;
 - Claim that you are the beneficial owner of the income
 - There is no capital gain tax for non-U.S. persons on trading US securities. However, non U.S. person are subject to a 30% withholding tax on dividends.
 - If applicable, claim a reduced rate of, or exemption from, withholding as a resident of a country with which the United States has an income tax treaty.

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需繳付 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。

- **Who need to file this form:**

You must give Form W-8BEN to the withholding agent or payer, Citibank (Hong Kong) Limited if you are a non U.S. person and you are the beneficial owner of an amount subject to withholding.

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 W-8BEN 表格交予預扣稅代收機構花旗銀行(香港)有限公司。

- The form is valid until the end of the 3rd year following the year in which it was signed. (For example, a Form W-8BEN signed on September 30, 2021, remains valid through December 31, 2024.)
此表格有效期為簽署當日起三年。
(例子：W-8BEN 表格在 2021 年 9 月 30 日簽署，有效期直至 2024 年 12 月 31 日)
- W-8BEN form must be completed in English.
W-8BEN 表格必須以英文填寫。
- For joint accounts, each individual customer must complete a separate form.
聯名戶口的每一位持有人均需分別填寫 W-8BEN 表格。
- You can submit the completed form to us in one of the following ways:
閣下可以以下途徑遞交已填妥的表格：
 - Deliver it to any Citibank branch 任何一間花旗銀行分行
 - Mail it to Citibank (HK) Limited, P.O. Box 62171, Kwun Tong Post Office, Hong Kong (Attention: Core Operations – SAMS)
郵寄到香港觀塘郵政信箱 62171 號花旗銀行(香港)有限公司 Core Operations – SAMS
 - Upload via www.citibank.com.hk/w8ben
上載至 www.citibank.com.hk/w8ben
- Tax treaty benefits are for residents of a country which has a tax relief reciprocal treaty with the United States. Please complete Part II of the W-8BEN form if you are eligible to claim tax treaty benefits. Please enter your resident country (do not abbreviate) where you claim for tax treaty benefits on Line 9, must be the same as that on Line 3.
稅務條約優惠是指您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。
- You should seek advice from your professional advisor as to your particular tax position, including but not limited to estate and withholding tax that might arise from investing in overseas products.
- If you need more information about the W-8BEN form, you can visit the website of the United States Internal Revenue Service (IRS) at www.irs.gov for further information.

The following example is for reference only. Please seek independent professional tax advice for filling out the W-8BEN form when necessary.
 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專業人士之稅務意見。

Please fill in the following sections
 請填寫以下部份：

Form **W-8BEN** Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
 (Rev. July 2017) OMB No. 1545-1021

Department of the Treasury Internal Revenue Service

► For use by individuals. Entities must use Form W-8BEN-E.
 ► Go to 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 W-8BEN-E
 • You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
 • 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) W-8ECI
 • You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
 • You are a person acting as an intermediary W-8IMY

Instead, use Form:

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
 Chan Tai Man 1

2 Country of citizenship
 Hong Kong 2

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

4 Mailing address (if different from above)
 2 B Road
 City A
 City or town, state or province. Include postal code where appropriate. 4
 Country Country 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)
 01-11-1980 5

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 Country B within the meaning of the income tax treaty between the United States and that country. 6

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 ► Chan Tai Man 7
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) 8
 CHAN TAI MAN 9
 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)

- 1 Your full name (must be the same as ID card or passport)
 您的全名 (須與身分證或護照相同)
- 2 Country of citizenship
 國籍
- 3 Your permanent residential address (must be same as address proof)
 您的永久居住地址 (須與住址證明相同)
- 4 Mailing address (if different from Permanent Residential Address)
 郵寄地址 (如與永久居住地址不同時)
- 5 Date of birth
 出生日期
- 6 Claim of Tax Treaty Benefits enter full name of your resident country if tax treaty is applied (must be the same as Line 3)
 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 Your Signature
 簽署
- 8 Date
 日期
- 9 Print Name of Signer (must be the same as Line 1)
 以正楷填上閣下的全名