

Individual/Controlling Person Self Certification Form (FATCA and CRS)**個人／控權人士自行證明書 (FATCA 及 CRS)**

Please read these instructions before completing this form. 填寫自行證明書前，請先參閱下列指引。

General 總則

Regulations based on Foreign Account Tax Compliance Act (“**FATCA**”) and Organisation for Economic Co-operation and Development (“**OECD**”) Common Reporting Standard (“**CRS**”) require financial institutions to collect and report certain required information based on an individual account holder’s or controlling person of an entity account holder’s tax residence. 根據採用外國帳戶稅務遵從法（「**FATCA**」）及經濟合作與發展組織（**OECD**／「**經合組織**」）共同申報準則（**Common Reporting Standard**／「**CRS**」）的法規，要求金融機構按照個人帳戶持有人或公司帳戶持有人的控權人士的納稅居住地收集及匯報若干所需資料。

Each jurisdiction has its own rules for defining tax residence. In general, tax residence is the territory or country in which you live. Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be resident elsewhere or resident in more than one territory or country at the same time (multiple residencies). The territory/territories or country/countries in which you pay income tax are likely to be your territory/territories or country/countries of tax residence. For more information on tax residence, please consult your tax adviser or the information at the following link for FATCA and OECD CRS at <https://www.irs.gov/> and <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/> respectively. 每個司法管轄區均按其本身的規則釐定納稅居住地的定義。一般來說，納稅居住地是指您居住的地區或國家。若干特別情況（例如海外留學、海外工作或延長旅遊）可能會導致您成為其他地方的居民，或同時成為超過一個地區或國家的居民（多重居住地）。您的納稅居住國可能會是您須繳納入息稅的一個或多個地區或國家。有關納稅居住地的詳情，請諮詢您的稅務顧問，或分別瀏覽下列有關外國帳戶稅務遵從法及經合組織的共同申報準則網頁的資料：<https://www.irs.gov/> 及 <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

If your tax residence (or the account holder, if you are completing this form on their behalf) is located outside of the territory or country in which your Account(s) is/are maintained, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the territory or country where the financial institution is located.

若您的納稅居住地（或帳戶持有人，如您代其填寫自行證明書）位處的地區或國家與開設的帳戶的國家不同，我們在法律上可能有責任把此自行證明書內的資料及與您的財務帳戶有關的其他財務資料，轉交金融機構所屬地區或國家的稅務機關。

This form will remain valid unless there is a change in circumstance relating to your tax status. You must notify us within 30 days if there is a change in circumstance that makes any of the information provided in this form incorrect or incomplete and provide an updated self-certification form. 此自行證明書將一直有效，直至出現與您的稅務狀況有關的情況變動為止。若出現任何可導致自行證明書所提供的資料失實或不完整的情況變動，您必須於 30 日內通知我們，並提交最新的自行證明書。

This form is intended to request information only where such request is not prohibited by applicable local law or regulations. 此自行證明書僅擬作要求提供資料之用，而有關要求不受適用的當地法律或法規所禁止。

As a financial institution, we are not allowed to give tax or legal advice. 作為一家金融機構，我們不得提供稅務或法律意見。

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or domestic tax authority. 如對此自行證明書、指引或釐定您的納稅居住地狀況有任何疑問，請與您的稅務顧問或當地稅務機關聯絡。

Filing Instruction 申報指引

Please use this form 請填妥此自行證明書：

- If you are an individual/joint account holder, sole trader, sole proprietor holding an existing account(s) with us and you are notifying us of a change in circumstances. Please complete Section 1, 2, 3 and 5. 若您是個人／聯名帳戶持有人、唯一交易商、獨資經營者，而您的個人資料於開戶後有所改變。請填妥第 1、2、3 及 5 部分。

or 或

- If you are a controlling person of a passive non-financial entity and you are either opening a new account(s) with us or you are notifying us of a change in circumstances. Please complete all Sections. 若您是實質營運的非金融實體的控權人士，請於開戶或於開戶後有所改變時填妥此自行證明書。

Below is only applicable to controlling person of an entity account holder 以下只適用於公司帳戶持有人的控權人士：

Since you are a controlling person of a passive non-financial entity, or an investment entity located in a non-participating jurisdiction managed by another financial institution (such individual(s) referred to as “**Controlling Person(s)**”), please provide your information in the Sections below. 由於您是實質營運的非金融實體的控權人士，或位處不參與的司法管轄區並由另一家金融機構管理的投資公司（該等個人稱作「控權人士」），請在以下部分提供您的資料。

Generally, a controlling person is a natural person that holds more than 25% of the shares of the entity or otherwise exercises ultimate control of an entity. However, if you are an investor in the GIGA Hong Kong, the threshold used is 10%. For further guidance see:

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>. 一般來說，控權人士是指持有一個公司超過 25% 股份或可對一個公司行使最終控制權的自然人。但是，若您是 GIGA Hong Kong 的投資者，其起點則為 10%。有關指引的詳情，請瀏覽：<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

If you are the entity account holder filling in this form on behalf of your controlling persons 若您是公司帳戶持有人並代表您的控權人士填寫此自行證明書：

Please tell us in what capacity you are signing in Section 5. For example, you may be the custodian or nominee of an account(s) on behalf of the entity account holder, or you may be completing this form under a power of attorney.

請註明您是以甚麼身份在第 5 部分作出簽署。舉例說，您可能是代表公司帳戶持有人的帳戶保管人或代名人，或者您可能是根據授權書填寫自行證明書。

Please return the completed and signed form to Giga Hong Kong Limited
請把填妥及簽署的自行證明書交回 Giga Hong Kong Limited：

Giga Hong Kong Limited
5/F, Room 19, United Centre,
95 Queensway,
Admiralty Hong Kong
Telephone : +852 3166 5599
Email : info@giga-hk.com

Section 1: Account Holder/Controlling Person Identification
第 1 部分：帳戶持有人／控權人士身份識別資料
Account Holder/Controlling Person Name

帳戶持有人／控權人士姓名：

[First 名字]

[Middle 中間名]

[Surname 姓氏]

 Hong Kong Permanent Identity Card Number;
 香港永久居民身份證號碼；
 Or 或

 Passport Number 護照號碼
Nationality(ies) 國籍
Date of birth (DD/MM/YYYY) 出生日期 (日/月/年)
Place of birth 出生地點

[Town 城鎮或城市]

[Country 國家]

Contact Number 聯絡電話號碼
Permanent Residential Address 永久住址：

[Room/Flat/Block/Name of Building/Estate (if applicable) 室／樓／座／大廈／屋苑名稱（如適用）]

[Street Number/Street Name 街道號碼／街道名稱]

[City, Town 城市／城鎮]

[State, Province or County 州、省或郡]

[Postal/ZIP Code 郵遞／郵區編號]

[Country 國家]

Mailing address (if different from above) 郵寄地址（如與上述不同）：
(For joint account holder, all correspondence will only be sent to the First Holder. 就聯名持有人帳戶，所有信件只寄予第一持有人。)

[Room/Flat/Block/Name of Building/Estate (if applicable) 室／樓／座／大廈／屋苑名稱（如適用）]

[Street Number/Street Name 街道號碼／街道名稱]

[City, Town 城市／城鎮]

[State, Province or County 州、省或郡]

[Postal/ZIP Code 郵遞／郵區編號]

[Country 國家]

Section 2: FATCA Declaration
第 2 部分：外國帳戶稅務遵從法聲明

Please answer the following question in order to confirm your status under the tax laws and regulations of the United States. 按照美國的稅務法規，請回答以下問題以確認您的身份。

Are you a United States person, being a U.S. citizen, U.S. resident for U.S. federal income tax purposes or U.S. Resident Alien (i.e. a so-called U.S. Green Card holder)? 您是否美國人士、美國公民、符合美國所得稅目的之美國居民，或擁有美國居民身份之外僑（即美國綠卡持有人）？

 Yes 是 - Please provide your consent to report, along with your U.S. TIN, by submitting a Form W-9 and complete your U.S. jurisdiction of tax residency and TIN in Section 3. 請提交 W-9 表格以表示您同意申報並提供閣下的美國稅務識別號碼，並於第 3 部分填寫有關美國稅務居民司法管轄區及美國稅務編號的資料。

 No 否

Section 3: CRS Declaration of Tax Residency (Please note you must list all tax residencies)

第 3 部分：納稅居住地的 CRS 聲明（請注意，您必須列明所有納稅居住地）

Please complete the following table indicating all jurisdictions (including Hong Kong) where you are a resident for tax purposes and Taxpayer Identification Number or its Functional Equivalent (“TIN”) for each jurisdiction. Please use a separate sheet if more than 3 jurisdictions. 請在以下列明您在所有司法管轄區(包括香港)符合稅務的居民的稅務編號或具有等同功能的識別編號(稅務編號)。

Your personal information as completed in Section 1 will be considered as part of your self-certification and applied to the following Section. 您在第1部份填寫的個人資料將被視為您的自我證明的一部份並適用於以下部份。

Applicant’s Tax Residence 申請人稅務居住地

I hereby declare that, to the best of my knowledge and belief, I am (please tick on 以本人據知及所信，在此聲明本人（請別選一項）：

- (i) a tax resident of Hong Kong (Taxpayer Identification Number (“TIN”): my HKID Card No. provided) **only** 只是香港的稅務居民 (稅務編號: 本人提供的香港身份證號碼)
- (ii) a tax resident of Hong Kong (Taxpayer Identification Number (“TIN”): my HKID Card No. provided) and also some other jurisdictions 是香港(稅務編號: 本人提供的香港身份證號碼) 及其他司法管轄區的稅務居民
- (iii) **not** a tax resident of Hong Kong, but instead a tax resident of some other jurisdictions 不是香港的稅務居民，而是其他司法管轄區的稅務居民

If a “v” is put in tick box (ii) or (iii) above, please provide the following information of each jurisdiction of the tax residence. 如上述選擇為 (ii) 或 (iii)，請根據各個稅務居住地填寫以下資料。

| Jurisdiction of Tax Residency 稅務居民所在司法管轄區 | TIN ^{Remarks 1} 稅務編號 ^{註1} | If no TIN available, enter Reason A, B or C ^{Remarks 2} 若未能提供稅務編號，填上理由 A、B 或 C ^{註2} | Please explain why you are unable to obtain a TIN if you selected Reason B. 若您選擇理由 B，請在下方解釋無法取得稅務編號的原因。 |
|--|--|--|--|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |

Remark註:

1. For more guidance on a TIN, please visit the below OECD website at 您可在以下OECD網了解相關稅務居民司法管轄區發佈的稅務編號。 <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>
2. **Reason A:** The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.
理由A - 帳戶持有人在當地為稅務居民的司法管轄區不向其居民發出稅務編號。
Reason B: The account holder is unable to obtain a TIN. (Please explain why you are unable to obtain TIN in the above table if you have selected this reason.)
理由B - 帳戶持有人無法獲得稅務編號。(若您選擇這理由，請在上表解釋閣下無法獲得稅務編號的原因。)
Reason C: No TIN is required. (Select this reason only if the authority of the relevant jurisdiction of tax residency does not require the TIN to be disclosed.)
理由C - 無需稅務編號。(只有在稅務居民所在的司法管轄區的主管當局不需要披露稅務編號方可選擇這理由。)

Explanation on my tax residency (if applicable) 我的稅務居民解釋(如適用)

I am not a tax resident of _____ because of the following reason(s) and the relevant documentary evidence, if any, is enclosed 由於以下原因，我不是_____的稅務居民，並且提供書面證明(如有需要)：

Section 4: Type of Controlling Person
第 4 部分：控權人士類別

| Please confirm what type of Controlling Person applicable under CRS that applies to you/the account holder by ticking the appropriate box. 根據 CRS 分類，請確認適用於您／帳戶持有人的控權人士類別，並於適當空格內填上「✓」號。 | Please Tick all that apply 請別選所有適用類別 | Entity Name 公司名稱 |
|--|--------------------------------------|------------------|
| Controlling Person of a legal person – control by ownership 法人的控權人士－以擁有權形式控制 | | |
| Controlling Person of a legal person – control by other means 法人的控權人士－以其他形式控制 | | |
| Controlling Person of a legal person – senior managing official 法人的控權人士－高層管理人員 | | |
| Controlling Person of a trust - settlor 信託的控權人士－財產授予人 | | |
| Controlling Person of a trust – trustee 信託的控權人士－受託人 | | |
| Controlling Person of a trust – protector 信託的控權人士－保護人 | | |
| Controlling Person of a trust – beneficiary 信託的控權人士－受益人 | | |
| Controlling Person of a trust – other 信託的控權人士－其他 | | |
| Controlling Person of a legal arrangement (non-trust) – settlor-equivalent 法律安排（非信託）的控權人士－相當於財產授予人 | | |
| Controlling Person of a legal arrangement (non-trust) – trustee-equivalent 法律安排（非信託）的控權人士－相當於受託人 | | |
| Controlling Person of a legal arrangement (non-trust) – protector-equivalent 法律安排（非信託）的控權人士－相當於保護人 | | |
| Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent 法律安排（非信託）的控權人士－相當於受益人 | | |
| Controlling Person of a legal arrangement (non-trust) – other-equivalent 法律安排（非信託）的控權人士－相當於其他 | | |

Section 5: Declaration and Undertakings**第 5 部分：聲明及承諾**

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete. 本人聲明盡本人所知及所信，此自行證明書所提供的資料均為準確及完整。

I acknowledge and understand that the information contained in this self-certification and any reportable account(s) may be reported to the tax authorities of the territory/country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another territory/country/jurisdiction or territories/countries/jurisdictions in which I may be tax resident pursuant to intergovernmental agreements to exchange financial account information. 本人確認及明白本自行證明書所載的資料及任何應申報帳戶的資料可能會根據關於與帳戶所在地區/國家/司法管轄區交換財務帳戶資訊之政府間協議申報予本人所在地區/國家/司法管轄區的稅務機關，並與另一個地區/國家/司法管轄區或若干地區/國家司法管轄區稅務機關交換。

I have read and understood the applicable provisions of the latest prospectus of the relevant fund (the "Fund") to which this account(s) relate(s) with respect to the gathering, storage, use, processing, disclosure and reporting of information provided by me in connection with the satisfaction of any governmental and/or regulatory requirements and/or other legal obligations relating to, but not limited to, information sharing and tax reporting, which may be applicable to the Fund from time to time, and agree and undertake to be bound by such terms (as they may be amended from time to time) and to perform all obligations thereunder. 本人已閱覽並明白有關基金（「基金」）的最新售股章程內與本帳戶有關並適用於收集、儲存、使用、處理、披露及匯報由本人所提供的資料的條文，以符合可能不時適用於基金的有關（但不限於）資料分享及稅務匯報的任何政府及／或監管規定及／或其他法律責任，並同意及承諾受該等條款（可能不時經修訂）所約束，以及履行其所有相關責任。

I acknowledge, consent to and instruct (a) the gathering, retention and procession of any information contained in this form (as such information may be updated from time to time) and any other information regarding the account holder provided by me, by the Fund and/or any distributor of the Fund and/or any other entity duly designated by the Fund, (b) the transfer of such information to any administrative support provider and processor located within the EEA, Canada and India, where the transfer is necessary for the maintenance of records or administration of the information, and (c) the disclosure and reporting of any such information to any governmental or regulatory authority, including relevant tax authorities, of the territory or country in which this account(s) is/are maintained and the exchange of such information with any governmental, regulatory or tax authorities of any other territory/territories or country/countries in which the account holder may be tax resident where such territories or countries (or governmental, regulatory or tax authorities in such territories or countries) have entered into agreements to exchange financial account information in connection with FATCA and/or OECD CRS. 本人確認、同意及指示 (a) 收集、保留及處理此自行證明書所載的任何資料（該等資料可能不時更新），以及由本人所提供，或由基金及／或基金的任何分銷商及／或基金正式指定的任何其他公司所提供的有關帳戶持有人的任何其他資料；(b) 把該等資料轉送至位處歐洲經濟區、加拿大及印度的任何行政支援服務供應商及處理器，而在保存資料紀錄或行政管理上必需轉送該等資料；及 (c) 向開設本帳戶的地區或國家的任何政府或監管機關（包括有關稅務機關）披露及匯報任何該等資料，以及與帳戶持有人可能為稅務居民的一個或多個地區或國家的任何政府、監管或稅務機關交換該等資料，而該等地區或國家（或該等地區或國家的政府、監管或稅務機關）已就外國帳戶稅務遵從法及／或經合組織的共同申報準則簽訂交換財務帳戶資料協議。

Applicable to Hong Kong account holders only 僅適用於香港帳戶持有人

I agree that any personal information collected from me under this form may be used, transferred and retained in the manner and for the purposes set out in the "Personal Information Collection Statement" attached to the Client Agreement between the account holder and Giga Hong Kong Limited, as amended from time to time, or otherwise attached hereto (as applicable). 本人同意此自行證明書所載由本人收集的任何個人資料，可按照帳戶持有人與Giga Hong Kong Limited簽訂的客戶協議（不時經修訂）所附的「個人資料收集聲明」或此自行證明書隨附的「個人資料收集聲明」（如適用）所載的方式及為該聲明所載的目的而使用、轉交及保存。

I undertake to advise the recipient and provide an updated Self-Certification form within 30 days of the occurrence of any change in circumstances which causes any of the information contained in this form to be incorrect or incomplete. 本人承諾在任何可導致此自行證明書所載資料失實或不完整的情況變動發生後 30 日內通知收件人，以及提供最新的自行證明書。

Account Holder/Controlling Person signature 帳戶持有人／控權人士簽署：

[signature 簽署]

[Print name 正楷姓名]

Date 日期 _____

[dd/mm/yyyy 日/月/年]

Note: If you are not the controlling person, please indicate the capacity in which you are signing this form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

附註：若您並非控權人士，請註明您簽署自行證明書的身份。若您是根據授權書簽署，請同時附上經核證的授權書副本。

Capacity in which declaration is made 以下列身份作出聲明：
