

Foreign Account Tax Compliance Act (FATCA)

1. Yuanta Securities (Hong Kong) Company Limited (“the Company”) signed an agreement with the U.S. Government in order to comply with the Foreign Account Tax Compliance Act (“FATCA”) which has become effective on 1 July 2014.
2. The Company is required to provide certain information to the U.S. Internal Revenue Service (“IRS”) on accounts held by U.S. citizen, green card holder, or other tax residents under U.S. tax law. The information includes account holder name, address, Taxpayer Identification Number (“TIN”), shareholder of U.S. entity, account number, account balance or value, total amount credited to the account (not limited to U.S. source income) and total amount paid by the account (not limited to U.S. source income) etc.
3. The Company will not onboard U.S. citizen, green card holder, individual U.S. tax resident, entity incorporated in the U.S. and U.S. entity’s branch office or subsidiary in Hong Kong.
4. According to the IRS, individual tax resident includes U.S. citizens, green card holders or foreign individual physically presents in the U.S. for at least 31 days during the current calendar year and 183 days during the 3-year period that includes the current calendar year, and the 2 calendar years immediately preceding, counting all days of physical presence in the U.S. during the current calendar year, 1/3 of the days the individual was present in 1st preceding year and 1/6 of the days the individual was present in 2nd preceding year. Foreign individual physically presents in the U.S. for at least 183 days with F, J, M, or Q visa are exempted. For entity, entity incorporated in the U.S. and U.S. entity’s branch office or subsidiary in Hong Kong are included. The requirement is subject to changes by the IRS from time to time, please refer to the IRS website for latest update.
5. If the applicant is not a U.S. citizen, green card holder, individual U.S. tax resident, entity incorporated in the U.S. and U.S. entity’s branch office or subsidiary in Hong Kong, the Company is required to obtain (1) W-8 Form or (2) alternative for W-8 Form or (3) declaration and (4) other supporting documents. If the applicant refuse to sign for the above-mentioned documents, the Company will not accept the application unless there is exemption stated in FATCA.

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6. The Company must comply with FATCA for conducting the business legitimately, however, the applicant has the obligation to fulfill the U.S. tax law. Therefore, if the applicant provides any documents with incorrect information to the Company and causes direct, indirect or potential losses, the applicant shall bear all the responsibility, and the Company assumes no responsibility for any losses.

7. If there is any changes or updates to the above-mentioned documents or supporting documents related to account opening, resulting in incorrectness or incompleteness to the account opening documents, the applicant should inform the Company within 30 days of such change in circumstances. It is understood that the Company can take further action such as applying U.S. withholding taxes or terminate the account if the Company has reasonable doubt to the authenticity of the above mentioned documents or there is any changes to the account.

美國海外帳戶稅收遵循法案說明書
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1. 元大證券(香港)有限公司(以下簡稱本公司)已與美國簽署遵循《美國海外帳戶稅收遵循法案》之協議，並已於 2014 年 7 月 1 日正式開始進行相關措施以符合協議之相關規範。
2. 本公司同意配合提供美國國稅局關於美國公民、綠卡持有人或其他美國稅法定義之稅務居民之相關資訊，包括美國身份之帳戶持有人姓名、地址及納稅人識別碼 (Taxpayer Identification Number, 簡稱 TIN)、美國法人實質股東資訊、帳號、帳戶餘額或現值以及給付於該帳戶之總額(不區分是否為美國來源所得)或由該帳戶付款之總額(不區分是否為美國來源所得)等。
3. 若開戶申請人為美國公民、綠卡持有人、美國稅務居民之個人，註冊於美國之公司，或美國企業在香港之分公司或辦事處，本公司將不予受理其開戶之申請。
4. 承 3，美國稅法定義之稅務居民為美國公民及綠卡持有者或居美外籍人士在當年度實際居住至少 31 天及包括當年和緊接該年的前兩年的 3 年期間的 183 天，計算方法包括當年度實際居住天數，前一年度實際居住天數的 1/3 以及前二年度在美國天數的 1/6 的總和。當年度在美國實際居住超過 183 天之外籍人士，若屬 F、J、M、Q 簽證持有者除外。如為公司者，則為美國註冊之公司、美國企業在香港之分公司或辦事處。該要求可能會受到美國國稅局的不時更改，請訪問美國國稅局網站以獲取最新資訊。
5. 若開戶申請人非為美國公民、綠卡持有人、美國稅務居民之個人，或非註冊於美國之公司、美國企業在香港之分公司或辦事處，本公司則需取得(1) 外國人扣繳憑證 W-8 表單或 (2)W-8 替代文件或 (3)聲明書及 (4)其他證明文件，如開戶申請人不同意簽署上述文件，除法令另有規定外，本公司亦將不予受理新開戶之申請。
6. 本公司為求合理經營，必須符合 FATCA 法案進行相關作業，惟開戶申請人了解如有美國稅法上之義務其本應自行履行。故開戶申請人同意若提交本公司之文件聲明不實而造成開戶申請人直接、間接或潛在之損失，開戶申請人應自行承擔，本公司不需負擔任何責任。
7. 若上述聲明內容及其他開戶相關文件之資訊產生變動，而造成本開戶文件不正確或不完整時，開戶申請人至遲應於變更日起 30 天內主動告知本公司。開戶申請人了解並同意本公司有權合理認定上方聲明內容之真偽或變更情形而對帳戶權利為必要的處置行為，包含但不限於辦理美國稅扣繳或終止帳戶服務。