



# MERCURY

## Entity Self Certification (FATCA & CRS) 實體自行聲明書 (FATCA & CRS)

Please read these instructions before completing the form. 填寫自行聲明書前，請先參閱下列指引。

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 entity account holder's tax residence. 根據《海外賬戶稅收合規法案》(「FATCA」)及《經濟合作與發展組織》(「OECD」)《共同申報準則》(「CRS」)的法規，要求金融機構按照公司賬戶持有人的納稅居住地收集及匯報若干所需資料。

This is a self-certification form provided by the entity account holder to Mercury Technology LPF ("MTL") for the purpose of automatic exchange of financial account information. The data collected may be transmitted by MTL to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region for transfer to the tax authority of another jurisdiction; and/or to the United States tax authority directly, if applicable. 這是由公司賬戶持有人向水星科技有限合夥基金 (「水星」) 提供的自我聲明表格，以作自動交換財務賬戶資料用途。水星可把收集所得的資料交給香港特別行政區政府稅務局從而把資料轉交到另一稅務管轄區的稅務當局，及/或直接給美國稅務當局 (如適用)。

For more information on tax residence, please consult your tax adviser or access the information at the following link for FATCA and CRS at <https://www.irs.gov/> and <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/> respectively. 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 FATCA 及 CRS 網頁的資料：<https://www.irs.gov/>及 <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

This form will remain valid unless there is a change in circumstance relating to your tax status. You must notify MTL 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. 此自行聲明書將一直有效，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聲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，並提交最新的自行聲明書。

As a financial institution, we are not allowed to give tax or legal advice. 作為一家金融機構，我們不容許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 contact your tax adviser or domestic tax authority. 如對此自行聲明書、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。

This form is not applicable to sole trader or sole proprietor. Please complete a "Controlling Person Self Certification Form". 若您是個人帳戶持有人或唯一一交易商或獨資經營者，請勿填寫此自行證明書。請您改為填寫「控權人士自行證明書」。

Where the account holder is a passive non-financial entity ("NFE"), or an investment entity located in a nonparticipating jurisdiction managed by another financial institution, please provide information on the natural person(s) who exercise control over the account holder (such individuals referred to as "Controlling Person(s)") by completing a "Controlling Person Self Certification Form" for each Controlling Person. This information should be provided in respect of any account holder which is a passive NFE or investment entities located in a non-participating jurisdiction and managed by another financial institution. 若帳戶持有人為非實質營運的非金融實體，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，請就每名控權人士填寫一份「控權人士自行聲明書」，提供有關可對帳戶持有人行使控制權的自然人的資料 (該等個人稱為「控權人士」)。所提供的有關資料應與任何屬於非實質營運的非金融公司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的帳戶持有人有關。

All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, please continue on additional sheet(s) 除不適用或特別註明外，必須填寫這份表格所有部分。如這份表格上的空位不夠應用，可另紙填寫。

Please complete in BLOCK LETTERS 請以英文正楷填寫

### 1. Account Holder Identification 賬戶持有人識別資料

a.	<b>Jurisdiction of Incorporation or Organisation</b> 實體成立為法團或設立所在的稅務管轄區	
b.	<b>Legal Name of Entity or Branch</b> 實體或分支機構的法定名稱	
c.	<b>Hong Kong Business Registration Number</b> 香港商業登記號碼	

<b>d. Current Business Address 現時營業地址</b>	[Room/Flat/Floor/Block/Building/Estate/Street/District] [室/單位/樓層/座/大廈/屋苑/街道/地區]	
	[City/Town] [城市/城鎮]	[State, Province or Country] [州/省/郡]
	[Postal/ZIP Code] [郵遞/郵區編號]	[Country] [國家]
<b>e. Mailing/Correspondence Address 郵寄地址 (if different from the above) (如與上述地址不同)</b>		
	[Room/Flat/Floor/Block/Building/Estate/Street/District] [室/單位/樓層/座/大廈/屋苑/街道/地區]	
	[City/Town] [城市/城鎮]	[State, Province or Country] [州/省/郡]
	[Postal/ZIP Code] [郵遞/郵區編號]	[Country] [國家]

## 2. FATCA Declaration 《海外賬戶稅收合規法案》聲明

This section allows you to declare your identity under the Foreign Account Tax Compliance Act ("FATCA") classification. 本部分允許您根據《海外賬戶稅收合規法案》（「FATCA」）申報您的身份。			
	<b>Please Select One Only 請選擇一項</b>		<b>Additional Form Required</b> 須額外提交表格
(1)	The entity is incorporated, created or organised in the United States of America or under the law of the United States of America or of any of the States of the United States of America, including the District of Columbia. 本法團是在美國或根據美國法律或美國任何州份（包括哥倫比亞特區）的法律註冊成立、創立或組成。	<input type="checkbox"/>	<b>Yes 是</b> (W-9 Form 表格)
(2)	The entity is a financial Institution. 本法團是金融機構。	<input type="checkbox"/>	<b>Yes 是</b> (W-8 Form 表格)
(3)	The entity has US citizen(s)/US tax resident(s) who is/are substantial shareholder(s) owning more than 10% of shareholding. 本法團有持有超過10%股權的重大權益股東為美國公民/美國稅務居民。	<input type="checkbox"/>	<b>Yes 是</b> (W-8 Form 表格)
(4)	The entity is setup as an investment vehicle (e.g. hedge fund) having US citizen(s)/US tax resident(s) who is/are substantial shareholder(s) owning more than 10% of shareholding. 本法團成立為投資工具（如對沖基金），並有持有10%以上股權的重大權益股東為美國公民/美國稅務居民。	<input type="checkbox"/>	<b>Yes 是</b> (W-8 Form 表格)
(5)	The entity is setup as trust which has US citizen(s)/US tax resident(s) who is/are beneficiary(ies) of the trust. 本法團成立為信託，並有信託受益人為美國公民/美國稅務居民。	<input type="checkbox"/>	<b>Yes 是</b> (W-8 Form 表格)
(6)	Other entity that is not conducting a financial institution related business (e.g. retail, catering, trading and importing/ exporting, manufacturing, property agent, IT solutions, marketing, education, telecommunications, etc.) and without any U.S. Person as its substantial shareholders or ultimate beneficial owners. 其他法團，而該法團並非從事金融機構相關業務（例如零售、餐飲、進出口貿易、製造業、物業代理、電腦解決方案、市場營銷、教育、電訊等）及該法團的主要股東或最終實益擁有人並不屬於美國人士。	<input type="checkbox"/>	<b>Yes 是</b> (W-8 Form 表格)



### 3. CRS Declaration of Tax Residency 納稅居住地的 CRS 聲明

a. Entity Type 實體類別	
I. Financial Institution 財務機構	<input type="checkbox"/> (i) Custodial Institution, Depository Institution or Specified Insurance Company 託管機構、存款機構或指明保險公司 <input type="checkbox"/> (ii) Investment Entity, except an investment entity that is managed by another financial institution (e.g. with discretion to manage the entity's assets) and located in a non-participating jurisdiction 投資實體，但不包括由另一財務機構管理（例如：擁有酌情權管理投資實體的資產）並位於非參與稅務管轄區的投資實體
II. Active NFE 主動非財務實體	<input type="checkbox"/> (i) NFE the stock of which is regularly traded on _____, which is an established securities market 該非財務實體的股票經常在_____（一個具規模證券市場）進行買賣 <input type="checkbox"/> (ii) Related entity of _____, the stock of which is regularly traded on _____, which is an established securities market _____ 的有關連實體，該有關連實體的股票經常在_____（一個具規模證券市場）進行買賣 <input type="checkbox"/> (iii) NFE is a governmental entity, an international organization, a central bank, or an entity wholly owned by one or more of the foregoing entities 政府實體、國際組織、中央銀行或由前述的實體全權擁有的其他實體 <input type="checkbox"/> (iv) Active NFE other than the above (Please specify _____) 除上述以外的主動非財務實體（請說明_____）
III. Passive NFE 被動非財務實體	<input type="checkbox"/> (i) Investment entity that is managed by another financial institution and located in a non-participating jurisdiction 位於非參與稅務管轄區並由另一財務機構管理的投資實體 <input type="checkbox"/> (ii) NFE that is not an active NFE 不屬主動非財務實體的非財務實體

For more information, please access the information at the following link <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/> 有關詳情，請瀏覽下列網頁的資料：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

b. Controlling Persons (Complete this Section if the entity account holder is a passive NFE) 控權人(如實體帳戶持有人是被動非財務實體，填寫此部)	
Indicate the name of all controlling person(s) of the account holder in the table below. If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official. 填寫賬戶持有人的所有控權人的姓名在列表內。就法人實體，如行使控制權的並非自然人，控權人會是該法人實體的高級管理人員。	
Complete the Controlling Person Self-Certification Form for each controlling person 每名控權人須分別填寫一份控權人自我聲明表格。	
1.	
2.	
3.	
4.	
5.	

c. Tax Residency 納稅居住地				
Please complete the following table to indicate your jurisdiction of tax residence (including Hong Kong) and the associated taxpayer identification numbers ("TIN"). Please list <b>ALL</b> jurisdiction of tax residence if more than one. For more information on tax residence, please consult your tax adviser or access the information at the following link <a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/</a> . 請填寫以下表格註明您的稅務居民司法管轄區（包括香港）及其稅務編號。請列出 <b>所有</b> 稅務居民住司法管轄區（如多於一個）。有關稅務居民的詳情，請諮詢您的稅務顧問，或瀏覽下列 CRS 網頁的資料： <a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/</a>				
If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number. 如賬戶持有人是香港稅務居民，稅務編號是其香港商業登記號碼。				
If the account holder is not a tax resident in any jurisdiction (e.g. fiscally transparent), indicate the jurisdiction in which its place of effective management is situated. 如果賬戶持有人並非任何稅務管轄區的稅務居民（例如：它是財政透明實體），填寫實際管理機構所在的稅務管轄區。				
If a TIN is unavailable please provide the appropriate reason A, B or C: 如沒有提供稅務編號，必須填寫合適的理由：				
Reason A - 理由 A -	The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents. 賬戶持有人的稅務居民司法管轄區並沒有向其居民發出稅務編號。			
Reason B - 理由 B -	The account holder is unable to obtain a TIN. Please explain why the account holder is unable to obtain a TIN if you have selected this reason. 賬戶持有人不能取得稅務編號。如選取這一理由，請解釋賬戶持有人不能取得稅務編號的原因。			
Reason C - 理由 C -	TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed. 賬戶持有人毋須提供稅務編號。居留司法管轄區的主管機關不需要賬戶持有人披露稅務編號。			
	Jurisdiction of tax residence 稅務居民司法管轄區	TIN 稅務編號	If no TIN is available, enter Reason A, B or C 如沒有提供稅務編號，填寫理由 A、B 或 C	If Reason B is selected, please explain why TIN is unable to obtain 如選取理由 B，請解釋賬戶持有人不能取得稅務編號的原因
1.				
2.				
3.				
4.				
5.				

Please use a separate sheet if necessary. 如須提供更多資料，請使用額外附頁。

#### 4. Declaration and Undertakings 聲明及承諾

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by MTL for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by MTL to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes, pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112). 本人知悉及同意，水星可根據《稅務條例》（第 112 章）有關交換財務賬戶資料的法律條文，（a）收集本表格所載資料並可備存作自動交換財務賬戶資料用途及（b）把該等資料和關於賬戶持有人及任何須申報賬戶的資料向香港特別行政區政府稅務局申報，從而把資料轉交到賬戶持有人的納稅居住司法管轄區的稅務當局。

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by MTL for the purpose of FATCA, and (b) such information may be reported by MTL to the United States tax authority. 本人知悉及同意，水星可（a）收集本表格所載資料並可備存作 FATCA 用途及（b）把該等資料向美國稅務局申報。

I am authorized to sign for the account holder of all the account(s) to which this form relates. 本人聲明，就與本表格所有相關的賬戶，本人獲賬戶持有人授權簽署本表格。

I undertake to advise MTL 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聲明書所載資料失實或不完整的情況變動發生後 30 日內通知水星，以及提供最新的自行聲明書。

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

<b>Signature 簽署</b>	
<b>Print Name 正楷姓名</b>	
<b>Date 日期</b>	dd/mm/yyyy 日/月/年
<b>Capacity 身分</b>	(e.g. director or officer of a company, partner of a partnership, trustee of a trust etc.) (例如：公司的董事或高級人員、合夥的合夥人、信託的受託人等)

**WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. HK\$10,000). 警告：根據《稅務條例》第 80(2E)條，如任何人在作出自我聲明時，在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。一經定罪，可處第 3 級（即港幣\$10,000）罰款。**

For MTL Use Only 只供水星使用			
Created by	Approved by	Date	Account Code

\* In the event of any discrepancy or inconsistency between the English version and the Chinese version of this form, the English version shall prevail. 本表格之中英文版文義如有歧義，概以英文本為準。