

法商東方匯理銀行台北分行開立存款戶申請書及約定書修訂公告

親愛的客戶您好：

本行擬修改開立存款戶申請書及約定書，修訂及增訂內容如後，變更之內容依稅捐稽徵法及金融機構執行共同申報及盡職審查作業辦法規定，將自於 2019 年 1 月 1 日起生效。如您有任何疑問，請洽詢您的客戶關係經理。

法商東方匯理銀行台北分行開立存款戶申請書及約定書(2018 年 12 月)修訂前後比較表：

原條款	修改後條款
<p>新增</p>	<p>卅三、稅務資訊交換</p> <p>存戶於開戶時需依本行要求完成並提供本行要求之自我證明文件(下稱「自我證明表」)及其他本行認為與履行稅捐稽徵法下關於稅務目的之金融帳戶資訊交換義務之相關文件。(下稱「稅務資訊交換」)</p> <p>存戶知悉、瞭解並同意本行得依法令提供下列資訊予中華民國稅捐稽徵機關，經由其提供予存戶設立或其控制權人居住地之稅捐稽徵機關：</p> <p>(a) 存戶之身分辨識資料(包括但不限於名稱、地址、稅務居住地址及其稅及編號或具相當功能之辨識碼("TIN")及具控制權人之姓名、地址、TIN、出生日期及地區)；</p> <p>(b) 帳戶資訊(包括但不限於曆年度結束時帳戶餘額或帳戶價值，或如於年度中或相關期間結束前終止帳戶，關閉帳戶前之餘額或價值)；</p> <p>(c) 支付或記入該帳戶財務收入，包括：</p> <p>(i) 於該曆年度或相關期間內之支付或記入帳戶之利息總額、股利總額及其他由該等帳戶持有之資產產生之收入總額；及</p> <p>(ii) 本行屬該帳戶持有人之保管人、經紀商、被指定人或代理人者，該曆年度或相關期間內支付或記入該帳戶之出售或贖回金融資產收入總額。</p> <p>存戶承諾若於自我證明表提供之相關資訊有所變動時，應儘速通知本行。</p> <p>存戶承諾於其相關資訊有所變動時，包括但不限於其登記地址或股權有所變動時於 30 日內提供本行更新之自我證明表，否則存戶同意本行得依其最近一次提供之自我證明表認定其稅務居住地區。</p> <p>33. The depositor must complete and provide, when opening an account with the Bank and at the request of the Bank, an application form entitled "tax residence self-certification" ("Tax Residence Self-Certification") in the form</p>

as specified by the Bank and any other documents that the Bank may require from time to time which the Bank deems relevant to the performance of its obligations under the Tax Collection Act in relation to the automatic exchange of financial account information regarding tax matters ("Automatic Exchange of Information").

The depositor is informed and acknowledges and agrees that the Bank may report the following information provided under the relevant regulations to the taxation authority in Taiwan for onward transmission to tax authorities of the jurisdiction(s) in which the depositor, and if applicable, its beneficial owner(s) are resident(s) for tax purposes:

- (a) information on the identity of the depositor (including but not limited to its name, address, place of residence for tax purposes and the depositor's tax identification number or its functional equivalent ("TIN") and the name, address, TIN, date and place of birth of each of its beneficial owners);
- (b) information on accounts (including but not limited to the account balance or value of the relevant account at the end of each calendar year, or, if the account is closed during the year or the relevant period, the balance or value right before the closure of such account);
- (c) financial income paid or credited to an account, in particular:
 - (i) the total gross amount of interest, dividend, and other income generated by assets held in the relevant account paid or credited to that account (or under that account) during any calendar year or other appropriate reference period; and
 - (ii) the total gross proceeds from sale or redemption of financial assets paid or credited to the account during any calendar year or other appropriate reference period during which the Bank has acted as custodian, broker, nominee or representative of the Customer.

The depositor undertakes to inform the Bank promptly upon any change in details of any information provided by it to the Bank in the Tax Residence Self-Certification.

The depositor undertakes to provide the Bank within 30 days a new Tax Residence Self-Certification or any additional materials upon changes in circumstances including but not limited to any changes in the registered office address or shareholding of the depositor. Otherwise, the depositor agrees that the Bank may consider the depositor as a resident of the jurisdiction in which the depositor last stated itself to be in a Tax Resident

	Self-Certification provided to the Bank irrespective of any subsequent changes in circumstances.
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