

附錄：名詞解釋

名詞	解釋
美國人士(US Person)	<p>美國人士係指</p> <ul style="list-style-type: none"> ▶ 美國公民或美國居民 ▶ 本國合夥制公司 (Domestic Partnership) ▶ 本國公司 (Domestic Corporation) ▶ 任何房地產 (Estate) (外國房地產除外) ▶ 任何信託，倘： <ul style="list-style-type: none"> ▶ 美國境內的法院可對該信託的管理行使主要管轄權，且 ▶ 一位或多位美國人士有權控制該信託的所有重大決策 <p>外國房地產 (Foreign Estate)：其收入係來自美國以外地區，且與美國境內之交易或業務未成有效相關(Effectively Connected)之房地產。</p>
外國身分的美國居民(Resident Alien)	<p>倘外國人符合以下條件之一，即視為美國居民</p> <ul style="list-style-type: none"> ▶ 法律允許得永久居留 ▶ 通過居留測試(Substantial Presence Test) ▶ 首年選擇 (First-year Election)，倘外國人 <ul style="list-style-type: none"> ▶ 某年度(即「選擇年度」)並非永久居留，或未通過居留測試，且 ▶ 選擇年度之前一年並非永久居留，或未通過居留測試，且 ▶ 選擇年度之次年通過居留測試，且 ▶ 於選擇年度在美國境內停留至少連續31天，且 ▶ 自31天的第一天起直到該年年底之期間，停留在美國境內的天數超過期間天數的75%。
居留測試(Substantial Presence Test)	<p>倘符合以下條件，即為通過居留測試</p> <ul style="list-style-type: none"> ▶ 當年度於美國境內停留至少31天，且 ▶ 當年在美國境內停留天數 * 1 + 去年在美國境內停留天數 * 1/3 + 前年在美國境內停留天數 * 1/6) ≥ 183 天。
特定美國人士(Specified US Person)	<p>特定美國人士指除下列項目之外的美國人士</p> <ul style="list-style-type: none"> ▶ 股票在公開證券市場正常交易的任何公司 ▶ 同一擴增附屬集團的任何成員，其集團公司股票在公開證券市場正常交易 ▶ 任何在501(a)下免稅的組織或個人退休計畫 ▶ 由美國或其完全持有的任何機構 ▶ 任何美國、哥倫比亞特區、美國任何屬地之政治分支單位，或由前述單位完全持有的機構 ▶ 任何銀行 (定義於第581節中) ▶ 任何房地產投資信託 (定義於第856節中) ▶ 任何共同信託基金(common trust fund) (定義於第584(a)節中)

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	<p>▶ 任何在664(c)下免稅的信託，任何第4947(a)(1)節下描述的信託</p>
<p>應申報國(Reportable Jurisdiction)</p>	<p>應申報國係指依據與我國商訂稅務用途資訊交換之條約或協定進行金融帳戶資訊自動交換，且經財政部公告之國家/地區。</p>
<p>參與國(Participating Jurisdiction)</p>	<p>參與國係指依經濟合作暨發展組織發布之共同申報及盡職審查準則進行金融帳戶資訊自動交換，且經財政部公告之國家/地區。</p>
<p>積極非金融機構實體(Active Non-financial entity)</p>	<p>一、於前一會計年度之股利、利息、租金、權利金、金融資產交易增益、貨幣匯兌增益或其他非積極營業活動產生收入之合計數未達收入總額百分之五十，且於該期間內持有用於取得該非積極營業活動收入之資產，未達其資產總額百分之五十。</p> <p>二、所發行股票於經認可證券市場經常性交易者或其關係實體。</p> <p>三、政府實體、國際組織、中央銀行，或由政府實體、國際組織或中央銀行完全持有之實體。</p> <p>四、主要活動係持有子公司已發行股票或對其提供融資及服務，且該子公司係從事金融機構業務以外之交易或商業行為。但不包括其功能為投資基金或其他基於投資目的以收購或挹資方式持有公司股權作為資本資產之投資工具。</p> <p>五、組織設立未滿二十四個月且未曾營運者，為從事金融機構以外業務所需資產投入資本。</p> <p>六、前五年非屬金融機構，且正進行清算或重整程序。</p> <p>七、主要活動係與其關係實體或為其關係實體從事融資或避險交易，且未對非關係實體提供融資或避險服務。前述關係實體以主要從事金融機構以外業務者為限。</p> <p>八、符合下列條件之其他非金融機構實體：</p> <p>(一) 專為宗教、公益、科學、藝術、文化、運動或教育之目的而於其所在國家/地區設立及營運者；或於其所在國家/地區設立及營運，且為專業組織、企業聯盟、商會、工會組織、農業或園藝組織、公民聯盟或專為促進社會福利之組織。</p> <p>(二) 於其所在國家/地區免納所得稅者。</p> <p>(三) 股東或成員對其所得或資產不得主張所有權或受益權。</p> <p>(四) 依其所在國家/地區適用之法律或其設立文件規定，除為執行慈善活動，或為給付合理勞務報酬或財產公平市價之價金</p>

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	<p>外，不得分配所得或資產或贈與利益予私人或非慈善性質實體。</p> <p>(五) 依其所在國家/地區適用之法律或其設立文件規定，清算或解散時應將賸餘財產分配與政府實體或其他非營利組織，或歸屬其所在國家/地區之各級政府。</p>
消極非金融機構實體(Passive Non-financial entity)	指積極非金融機構實體以外之非金融機構實體，或於應申報國及參與國以外屬第八條第二款規定之投資實體。
具控制權人(Controlling person)	<p>具控制權之人，指對實體具控制權之自然人，並按下列各款依序判定：</p> <p>一、直接或間接持有實體之股份、資本或權益超過百分之二十五者。</p> <p>二、透過其他方式對該實體行使控制權者。</p> <p>三、該實體之高階管理人員。</p> <p>於信託或其他法律安排，所稱具控制權之人指委託人、受託人、信託監察人、受益人、其他對該信託行使最終有效控制權之自然人，或具相當或類似地位之人。</p>

Appendix: Glossary

Terms	Definition
U.S. Person	<p>A U.S. person means</p> <ul style="list-style-type: none"> ▶ A U.S. citizen or tax resident ▶ Domestic Partnership ▶ Domestic Corporation ▶ Any Estate (Except for foreign real estate) ▶ Any Trust, if: <ul style="list-style-type: none"> ▶ The courts in the U.S. may exercise primary jurisdiction over the management of trust, and ▶ One or more U.S. individuals have the right to control all major decisions of trust <p>Foreign Estate: Its income is from real estate outside the U.S. and is not effectively connected to the transaction or business in the U.S.</p>
Resident Alien	<p>Foreigners are regarded as residents of the U.S. if they meet one of the followings:</p> <ul style="list-style-type: none"> ▶ Law permanent resident ▶ Pass the Substantial Presence Test ▶ First-year Election, if foreigners, <ul style="list-style-type: none"> ▶ Prior Year: must be a nonresident alien in the year prior to the election year ▶ Current Year: must be a nonresident alien in the current year ▶ Current year: satisfy the 31-Consecutive-Day requirement ▶ Current Year: Satisfy the period of continuous presence. An individual must also be physically present in the U.S. at least 75% of the days in the current year beginning with his/her first day of the period that satisfies the 31-Consecutive-Day requirement. ▶ Subsequent year: satisfy the substantial presence test.
Substantial Presence Test	<ul style="list-style-type: none"> ▶ long term resident indicates personnel that are not U.S. citizens, but is physically present in the U.S. ≥ 31 days in the current tax year; or (days physically present in the current tax year*1 + days physically present in the last tax year * 1/3 + days physically present in the tax year before last tax year *1/6) ≥ 183 days
Specified US Person	<p>Specified U.S. person. The term specified United States person (or specified U.S. person) means any U.S. person other than—</p> <ul style="list-style-type: none"> ▶ Any corporation that is a member of the same expanded affiliated group as a corporation ▶ A corporation the stock of which is regularly traded on one or more established securities markets ▶ Any organization exempt from taxation under section 501(a)

Terms	Definition
	<ul style="list-style-type: none"> ▶ The United States or any wholly owned agency or instrumentality thereof; ▶ Any State, the District of Columbia, any U.S. territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; ▶ Any bank as defined in section 581; ▶ Any real estate investment trust as defined in section 856; ▶ Any common trust fund as defined in section 584(a); ▶ Any trust that is exempt from tax under section 664(c) or is described in section 4947(a)(1);
Reportable Jurisdiction	<p>The term "Reportable Jurisdiction" referred to in these Regulations means a country or a jurisdiction with which the ROC has concluded a tax information exchange treaty or agreement, to proceed with automatic exchange of Financial Account information, and is announced by the Ministry of Finance.</p>
Participating Jurisdiction	<p>The term "Participating Jurisdiction" referred to in these Regulations means a country or a jurisdiction implementing the automatic exchange of Financial Account information in accordance with the Common Standard on Reporting and Due Diligence for Financial Account Information released by the Organization for Economic Co-operation and Development, and is announced by the Ministry of Finance.</p>
Active Non-financial entity (Active NFE)	<p>The term "Active NFE" referred to in these Regulations means a NFE that meets any of the following conditions:</p> <ol style="list-style-type: none"> 1. Less than 50% of the NFE's gross income for the preceding accounting year is from dividends, interest, rents, royalties, the excess of gains over losses from the sale or exchange of Financial Assets, the excess of foreign currency gains over foreign currency losses, or income derived from other non-active business, and less than 50% of the assets held by the NFE during the preceding accounting year are assets that produce or are held for the production of non-active business income. 2. The stock of the NFE is regularly traded on an established securities market, or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market. 3. The NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by a Governmental Entity, an International Organization, or a Central Bank. 4. Substantially all of the activities of the NFE consist of holding the outstanding stock of, or

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	<p>providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that the Entity functions as an investment fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.</p> <p>5. The NFE has not yet operated a business within 24 months after the date of its initial organization, and invests capital into assets to operate a business other than that of a Financial Institution.</p> <p>6. The NFE was not a Financial Institution in the past five years, and is in the process of liquidating or reorganizing.</p> <p>7. The NFE primarily engages in financing and hedging transactions with, or for, Related Entities, and does not provide financing or hedging services to non-Related Entities, provided that any such Related Entities are primarily engaged in a business other than that of a Financial Institution.</p> <p>8. A NFE that meets all of the following requirements:</p> <p>(1) It is established and operated in its country or jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its country or jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare.</p> <p>(2) It is exempt from income tax in its country or jurisdiction of residence.</p> <p>(3) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets.</p> <p>(4) The applicable laws of the NFE's country or jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of properties.</p> <p>(5) The applicable laws of the NFE's country or jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its remainder of the assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government at various levels of the NFE's country or jurisdiction of residence.</p>
<p>Passive Non-financial entity (Passive NFE)</p>	<p>The term "Passive NFE" referred to in these Regulations means a NFE other than those</p>

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Terms	Definition
	<p>described in the preceding paragraph, or an Investment Entity described in subparagraph 2 of Article 8 which is not a Reportable Jurisdiction Financial Institution or a Participating Jurisdiction Financial Institution.</p> <p>The term “Participating Jurisdiction” referred to in these Regulations means a country or a jurisdiction implementing the automatic exchange of Financial Account information in accordance with the Common Standard on Reporting and Due Diligence for Financial Account Information released by the Organization for Economic Co-operation and Development, and is announced by the Ministry of Finance.</p>
<p>Controlling person</p>	<p>The term “Controlling Persons” referred to in these Regulations means natural persons who exercise control over an Entity, and shall be determined in the order of the following subparagraphs:</p> <ol style="list-style-type: none"> 1. Directly or indirectly owning more than 25 percent of the Entity’s shares, capital, or equities. 2. Exercising control over the Entity through other means. 3. Holding the positions as senior managing officials. <p>In the case of a trust or other legal arrangements, the term “Controlling Persons” means the settlors, the trustees, the protectors, the beneficiaries, any other natural persons exercising ultimate effective control over the trust, or persons in equivalent or similar positions.</p>