



國投證券(香港)有限公司
SDIC Securities (Hong Kong) Limited

附表四 / **Fourth Schedule**

美國《海外戶口稅收合規法案》
The U.S. Foreign Account Tax Compliance Act ("FATCA")

This Schedule is supplemental to the Agreement for Securities Trading Account (“Agreement”) entered into by SDIC SECURITIES HK and the Client to which this Schedule is annexed whereby pursuant to the U.S. Foreign Account Tax Compliance Act, or FATCA, all non-United States entities in a broadly defined class of financial institutions (“FIs”), are required to comply with an expansive documentation and reporting regime, or, beginning from July 1, 2014, be subject to a 30% United States withholding tax on certain U.S. payments constituting “withholdable payments” (beginning in 2017, a 30% withholding tax applies to gross proceeds from the sale of assets which could produce withholdable payments and foreign pass-through payments). Certain passive non-U.S. entities which are not FIs are required to either certify they have no substantial U.S. beneficial ownership or report certain information with respect to their substantial U.S. beneficial ownership, or, beginning from July 1, 2014, become subject to the same 30% U.S. withholding tax as described above. The reporting obligations imposed under FATCA generally require FIs to obtain and disclose information about certain Clients to the United States Internal Revenue Service (“IRS”).

本附表是補充國投證券（香港）與客戶簽訂的證券交易賬戶協議（“協議”）的附表，根據美國《海外戶口稅收合規法案》（“FATCA”）規定，所有非美國機構而被廣泛定義為金融機構者，由 2014 年 7 月 1 日起，必須遵守一個廣泛的檔案和報告制度，或被徵收 30% 的美國預扣稅，即“預扣付款”（由 2017 年起，此 30% 的預扣付款將由所售賣資產的總收益中扣除、或可能因透過中間機構投資而有轉付款項中扣除）。部分不作為的非美國機構而又非金融機構，則需要證明其沒有主要美國實益擁有人，或 2014 年 7 月 1 日起，被徵收上述的 30% 美國預扣稅。FATCA 的匯報責任，主要是要求金融機構獲取和披露部分客戶資料給美國國家稅務局（“美國稅局”）。

The impact of FATCA on FIs in a specific country may be modified by an intergovernmental agreement (“IGA”) between the United States and that country.

對某些國家而言，FATCA 對其金融機構的影響或會在該國與美國政府間協議 (“IGA”) 中有所修改。

A Hong Kong IGA should apply to SDIC SECURITIES HK as it is resident in Hong Kong. Under the Hong Kong IGA, SDIC SECURITIES HK is obligated to apply prescribed due diligence procedures, and report “U.S. Accounts” and account information with respect to “Nonparticipating Financial Institutions” to the IRS.

香港 IGA 適用於國投證券（香港）。根據香港 IGA，國投證券（香港）必須進行有關規定的盡職調查、匯報“美國帳戶”和有關“不參與外國金融機構”的帳戶給美國稅局。

Clients may be requested to provide a self-certification or other documentation to SDIC SECURITIES HK in order to establish their tax residence.

國投證券（香港）或會要求客戶提供個別證明或其他文件，以核實其稅務上的常駐國家。

Furthermore, if there is any change in circumstances that would affect the Clients' tax residence statuses or there is reason for SDIC SECURITIES HK to know that the self-certification is incorrect or unreliable, a new self-certification and/or additional documentation may be required from the Clients.

另外，若客戶情況有變而會影響其稅務上的常駐國家狀況或國投證券（香港）有理由認為客戶的稅務上的常駐國家有錯誤或不可靠，則國投證券（香港）或會要求客戶更新證明文件或補充其他文件。

Where any conflict arises between the Agreement and the provisions of this Schedule, the provisions of the latter shall prevail.

若協議與本附表的條文有任何抵觸或不相符，概以後者為準。

The Client hereby agrees with the following terms and conditions in relation to FATCA:-

客戶現同意以下有關 FATCA 的條款及條件:

1 Interpretation

- i. "Code" means the U.S. Internal Revenue Code of 1986, as amended.
- ii. "FATCA" means
 - a) the Foreign Account Tax Compliance Act provisions of the U.S. Internal Revenue Service under Sections 1471 to 1474 of the Code or any associated treasury regulations, as amended or supplemented from time to time, or other official guidance;
 - b) any treaty, law, regulation or other official guidance enacted in any other jurisdiction, or relating to an intergovernmental agreement between the U.S. and any other jurisdiction, which (in either case) facilitates the implementation of paragraph (a) above; or
 - c) any agreement pursuant to the implementation of paragraphs (a) or (b) above with the U.S. Internal Revenue Service, the US government or any governmental or taxation authority in any other jurisdiction.

1 定義

- i. “守則”即美國國稅局守則 1986 及其修正案。
- ii. “FATCA”即
 - a) 根據美國國家稅務局第 1471 至 1474 條守則的或國庫法規的《海外戶口稅收合規法案》，及後修改或新增的官方指引；
 - b) 在任何司法管轄區頒布的條約、法律、法規，或美國和其他司法管轄區簽署(在任何情況下)，有利於上述(a)款之執行的政府間協議；
 - c) 根據上述(a)或(b)款，所實施的美國稅局、美國政府或政府機關或稅務機關有關的美國與其他司法管轄區簽署的協議。

iii. "FATCA Withholding" means a deduction or withholding from a payment under the Agreement as required by FATCA.

iv. "FATCA Withholdable Payments" include payments of interest (including original issue discount), dividends, and other items of fixed or determinable annual or periodical gains, profits, and income, in each case, from sources within the U.S., as well as gross proceeds from the sale of any property of a type which can produce interest or dividends from sources within the U.S. FATCA will also require withholding on the gross proceeds of such sales for payments made after December 31, 2016. Certain U.S. sourced financial payments in connection with lending transactions, investment advisory fees, custodial fees, bank or brokerage fees are also included.

iii. “FATCA 預扣”即協議中，按 FATCA 所要求而扣減或扣除的款項。

iv. “FATCA 預扣付款”包括從美國獲取利息款項(含原發行折扣)、股息、固定或確定的年度或定期收益、利潤和收入。以及，在美國出售任何資產的總收益，或所產生的利息或股息。於 2016 年 12 月 31 日以後，FATCA 要求預扣因出售變現的總收益。某些從美國獲得的金融報酬，如借貸交易、投資顧問費、保管費、銀行或經紀費也包括在內。

2 Representation and warranty

The Client hereby represents and warrants that all the information and documents provided in connection with Form W-8 and/or information on the account opening form and/or other documentation for which the account holder provided by the Client are true, correct, complete, and not misleading. The Client undertakes to notify SDIC SECURITIES HK promptly (and within 30 days of such change) in writing with updated information and documents whenever there is any change in such information or documents.

3 Requests for additional identification documents for FATCA purposes

In order to comply with FATCA and in accordance with any local or foreign law, legislation or regulation and/or to satisfy SDIC SECURITIES HK's Reporting Obligations, the Client agrees and consents that SDIC SECURITIES HK may gather, store, use, process, disclose and report to any such Tax Authority any Personal Information that provides to SDIC SECURITIES HK.

SDIC SECURITIES HK reserves the right to request and the Client has the obligation to provide to SDIC SECURITIES HK additional documentary evidence to validate the U.S. or non-U.S. status for FATCA purposes by SDIC SECURITIES HK during the course of relationship.

2 聲明和保證

客戶在此聲明和保證有關開戶及/或 W-8 表格的所提供的資料和文件，及/或提供有關帳戶持有人的文件內容真實、準確、完整，且無誤導成份。客戶保證，若資料和文件有任何變更，會盡快(即 30 天內)書面通知國投證券(香港)。

3 索取額外的身份證明文件，以滿足 FATCA 的要求

為遵守 FATCA、本地或外國法例、法律或規例及/或滿足國投證券(香港)的匯報責任。客戶同意國投證券(香港)收集、儲存、使用、執行、披露和匯報客戶的個人資料，並向稅務機關透露。

國投證券(香港)保留要求客戶提供額外個人資料的權利，以核實客戶是否屬於美國戶籍，以符合 FATCA 的要求。

If the Client fails to provide SDIC SECURITIES HK with any of the necessary information or to take action as is specified by SDIC SECURITIES HK in the Client Consent Form within the time period specified, SDIC SECURITIES HK shall be entitled to reach whatever conclusions that SDIC SECURITIES HK considers to be appropriate and SDIC SECURITIES HK reserves the right to close the Client's Account or classify the Client's Account as "non-consenting" or "non-participating FFI" or execute withholding and reporting under FATCA regulations.

4 Consent from the Client to disclosure information to tax authority

The Client hereby agrees that it is reasonable and appropriate for SDIC SECURITIES HK or its subsidiaries/affiliates to collect the above information. The Client agrees to the sharing of the information, together with any other information collected by SDIC SECURITIES HK for the purposes of FATCA, with its subsidiaries/affiliates and also with the relevant government/tax authorities, based on the relevant tax requirements and subject to all applicable laws and regulations. The above process together with the related data processes may involve a transfer of information outside the Hong Kong Special Administrative Region and may also involve the transfer of data through intermediaries, service providers, counterparties or government bodies/ authorities. If a payee or any third party information is involved in any of the transfer, the Client agrees that the Client has obtained all necessary consent from all such relevant parties in providing the above.

若客戶拒絕向國投證券（香港）提供所需之資料或在指定時間內不執行有關的指示，國投證券（香港）在權對客戶作出任何總結，如取消客戶帳戶、把客戶帳戶定義為”不同意”、”不參與外國金融機構”，甚至進行 FATCA 預扣滙報。

4 客戶同意向稅務機關披露資料

客戶同意國投證券（香港）、其子公司/分支機構可以合理和適合地收集個人資料。客戶也同意國投證券（香港），因應 FATCA、稅務條例和其他法律法規的要求，而與其子公司/分支機構或政府、稅務機關分享其個人資料。以上資料或會傳送到海外，或會交給中介人、服務供應商、對手、政府機關。若資料涉及第三方，客戶在此表示已獲得第三方的同意。

5 Consent to deduct, withhold and block

The Client acknowledges and agrees that notwithstanding any other provisions of the Agreement:

- i. any payments by SDIC SECURITIES HK under this Schedule, will be subject to withholding and deduction considered by SDIC SECURITIES HK at its sole and absolute discretion as required by FATCA;
- ii. any amounts withheld under (i) may be held in whatever account or in whatever manner determined by SDIC SECURITIES HK at its sole and absolute discretion; and
- iii. neither SDIC SECURITIES HK nor any of its subsidiaries/affiliates shall be liable for any gross up, loss or damage suffered as a result of SDIC SECURITIES HK's exercising of its rights under this clause.

The Client acknowledges and agrees that any transaction, payment, instruction or service under this Schedule may be delayed, blocked, transferred or terminated where considered by SDIC SECURITIES HK at its sole and absolute discretion as

required for SDIC SECURITIES HK to meet its obligations

including those under FATCA.

5 同意扣減和扣起款項及暫停交易

客戶確認及同意，即使本協議中的其他條款及規則有任何其他規定：

- i. 國投證券（香港）根據本附表支付的任何款項，將須由國投證券（香港）按其全權及絕對酌情權視為在外國規定下所需而被扣起及扣減；
- ii. 根據(i)被扣起的任何款項可於國投證券（香港）按其全權及絕對酌情權所決定的戶口或方式持有；及
- iii. 國投證券（香港）或其任何聯屬公司將無須對因國投證券（香港）行使本條款下的權利而蒙受的任何所扣稅項補足、損失或損害賠償承擔責任。

客戶確認及同意，國投證券（香港）為履行任何外國法規定項下的義務，國投證券（香港）按其全權及絕對酌情權視作有需要時，國投證券（香港）可延遲、暫停、轉讓或終止任何根據本附表作出的交易、付款、指示或服務。

The Client further agrees that SDIC SECURITIES HK shall have full authority to (i) sell, liquidate and/or otherwise dispose of in any manner and at such prices and on such terms and conditions as SDIC SECURITIES HK deems fit all or part of any of the assets in the Client's account(s) that may produce funds to enable SDIC SECURITIES HK to comply with its obligations considered by SDIC SECURITIES HK at its sole and absolute discretion as required under FATCA; (ii) prohibit the Client from effecting any transactions through or under any of the Client's account(s) for such period as SDIC SECURITIES HK deems necessary or appropriate.

客戶進一步同意，國投證券（香港）將有全部授權

(i)按國投證券（香港）視作合適的任何方式以及有關價格及有關條款及條件出售、變現及/或以其他方式處置客戶戶口內可產生資金的任何資產的全部或任何部分，以讓國投證券（香港）遵守按其全權及絕對酌情權視為在任何外國法規定下規定的義務；(ii)禁止客戶在國投證券（香港）視作必須或適宜的有關期間內透過或在任何客戶戶口下進行任何交易。

6 Indemnity

Without limitation to any other indemnity provided by the Client to SDIC SECURITIES HK under any other provision of the Agreement or any other schedules, the Client agrees to indemnify SDIC SECURITIES HK, its agents, officers and employees against all liabilities, claims, demands, losses, taxes, costs, charges and expenses of any kind which any of SDIC SECURITIES HK, its agents, officers and employees may suffer or incur, including taxes, interest or penalties, as a result of that party providing misleading or false information or otherwise failing to comply with any requirement under this Schedule or SDIC SECURITIES HK's use of or reliance on any information, documents and supporting materials provided by the Client to SDIC SECURITIES HK for the purposes of SDIC SECURITIES HK's compliance with FATCA. The Client further agrees that SDIC SECURITIES HK is entitled to withhold, retain or deduct such portion from the Client's assets in the possession or control of SDIC SECURITIES HK or such amount(s) from any of the Client's account(s) with SDIC SECURITIES HK as it determines to be sufficient to cover any amount which may be owed by the Client under this clause. This clause shall continue notwithstanding the termination of the relationship between SDIC SECURITIES HK and the Client.

6 彌償

在並無限制客戶根據本條款及協議的任何其他條款或任何其他安排或協議向國投證券（香港）提供的任何其他彌償的情況下，客戶同意就國投證券（香港）、其代理、高級職員及僱員因該方提供含誤導成分或錯誤的資料，或並無遵守本附表的任何規定，或國投證券（香港）使用或倚賴客戶就國投證券（香港）遵守任何外國法規定的目的而言而向國投證券（香港）提供的任何資料、文件及支持材料而可能蒙受或招致的任何性質的所有負債、索償、付款要求、損失、稅項、成本費用、費用及開支，包括稅項、利息或罰金向國投證券（香港）、其代理、高級職員及僱員作出彌償。客戶進一步同意，國投證券（香港）有權從其管有或控制的客戶資產或客戶在其開立的任何戶口中，扣起、保留或扣減其釐定為足夠的有關部分或有關金額，以彌補客戶在本條下可能結久的任何款項。儘管國投證券（香港）與客戶與國投證券（香港）的業務關係終止，此項彌償將繼續。