

DECLARATION OF TAX STATUS FOR CORPORATE ACCOUNTS

公司戶稅務狀況聲明

IMPORTANT

重要資訊

To enable us to determine whether Singapore withholding tax should be deducted from interest paid/credited to you in compliance with the Singapore Income Tax Act Cap. 134, we would be grateful if you would complete the following declaration by marking "X" in the appropriate boxes provided.

為了使我們確定是否應從對您已支付 / 計入的利息中預扣稅額，以符合新加坡所得稅法第 134 條 (Singapore Income Tax Act Cap. 134) 之規定，請您完成此項聲明書，並於以下適當的空格中標記「X」。

Please note that you might be deemed to be subject to Singapore withholding tax at the prevailing corporate tax rate if this declaration is not duly completed.

請注意，若此聲明書未正確填妥，您可能被認定為須按照新加坡現行公司稅率之規定被預扣稅額。

The notes overleaf are provided purely as a guide. You should seek professional advice from your tax advisers should you be uncertain of how to make the declaration or determine your tax implications.

背面備註僅供參考之用。在填寫本聲明書或應負稅務方面如有任何疑義，應向您的稅務顧問諮詢專業意見。

This form may, at the Singapore Branch's discretion, be translated into a language other than the English language. You agree that such translation shall only be for our/my convenience and the English text shall prevail in the event of any ambiguity, discrepancy or omission as between the English text and any translated text.

新加坡分行得自行決定將本聲明書翻譯成英文以外之語文。您同意該等翻譯僅作為參考之用，如英文版本與該翻譯版本之內容有模糊、不一致或遺漏時，仍以英文版本為依據。

This form should be signed by authorized signatory(ies) as per the record maintained by CTBC Bank Co., Ltd, Singapore Branch.

本表必須由貴公司與中國信託商業銀行股份有限公司新加坡分行約定之有權簽章人簽名。

To: CTBC Bank Co., Ltd, Singapore Branch ("the Branch")

致：中國信託商業銀行股份有限公司新加坡分行（以下簡稱「分行」）

We hereby declare that for all the Accounts [delete where applicable] currently maintained/ to be opened with the Branch/ Account No: _____:

我們特此聲明，對於目前 [請刪除不適用者] 所有帳戶 / 即將於分行開戶的所有帳戶 / 帳號： _____:

		YES 是	NO 否
1.	The control and management of our entity's business is exercised in Singapore. (If no, please furnish your entity's country of tax residency: _____). 本公司於新加坡統籌執行業務之控制與管理。（如果不是，請提供貴公司的稅籍所在地： _____）。		
If the answer to question 1 is "No", please answer question 2. 如果問題 1 的答覆為「否」，請回答問題 2。			
2.	Our entity, by itself or in association with others, carries on a business in Singapore. 本公司本身或與其他機構共同在新加坡經營業務		
If the answer to question 2 is "No", please answer question 3. 如果問題 2 的答覆為「否」，請回答問題 3。			
3.	Our entity is regarded as a permanent establishment in Singapore, and we have obtained a withholding tax waiver letter from the Inland Revenue Authority of Singapore. (If yes, please provide a certified true copy). 本公司被視為是在新加坡的常設機構，我們已取得新加坡稅務管理局所核發的預扣稅豁免證明。（如果是，請檢附經認證之證明副本）。		
If the answer to question 3 is "No", please answer question 4. 如果問題 3 的答覆為「否」，請回答問題 4。			
4.	The funds used to place a deposit with the Branch are obtained from operation in Singapore through a permanent establishment in Singapore. 於分行存款帳戶內之資金，來自於在新加坡常設機構於新加坡的營運所得。		

We undertake to notify the Branch immediately of any change in the status declared above.

上述聲明內容若有任何變動，我們承諾立即通知分行。

Name of Entity (公司名稱) _____

Business Registration No. (商業登記號碼) _____

Country of Incorporation (註冊國家) _____

Registered Address (註冊地址) _____

Business Address (營業地址) _____

Authorised Signature(s) (有權簽章人) _____

Name and Designation (姓名與職銜) _____ Date (日期) _____

The Branch will determine whether any interest payable to the entity is subject to withholding tax.

分行將認定支付予貴公司之利息是否需要預扣稅額。

For Bank's Internal Use 僅供銀行內部使用

Subject to Withholding Tax
需預扣稅額

YES 是		NO 否	
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Withholding tax rate

扣繳稅率

15%		Prevailing Corporate Tax Rate 現行公司稅率	
Rate specified in Avoidance of Double Taxation Agreement (if applicable)* 避免雙重課稅協定的利率規定 (若適用)*			

* To obtain certified true copy of Certificate of Residence (endorsed by tax authority of the country of residence) from non-resident entity.

*向非新加坡當地居民公司取得居留證明之認證副本 (經居住地國家的稅務機關認證)。

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Explanatory Notes:

註釋:

1. Under the Singapore Income Tax Act, a non-resident person is subject to withholding tax on interest earned from deposits placed with an approved bank in Singapore if it carries on a business or has a branch or permanent establishment in Singapore. If the funds for the deposit placed with the Branch by a non-resident person who carries on operation in Singapore through a permanent establishment in Singapore are obtained from the operation in Singapore, the applicable withholding tax rate is 15% if such interest is not derived by the non-resident person through its operations carried out in Singapore. The rate is applied on the gross payment and the resultant tax payable is a final tax. For operations carried out in Singapore, the prevailing corporate tax rate would apply.

根據新加坡所得稅法，如果非當地居民在新加坡執行業務或設有分支機構或常設機構，其存款於經核准之新加坡銀行的利息所得，必須預扣稅額。如果非當地居民存款於分行的資金係透過在新加坡的常設機構執行業務之營運所得，則適用 15% 的預扣稅率，前提是這些利息並非衍生自該非當地居民本身在新加坡所執行的業務。該稅率適用於總額，且由此計算產生的稅款即是最終的應繳稅額。於新加坡執行的業務，適用現有的公司稅率。

A non-resident company may obtain a waiver from the Inland Revenue Authority of Singapore (“IRAS”) on the requirement to withhold tax. A copy of the waiver letter from IRAs should be presented to the Branch so that we will not deduct any withholding tax from interest paid/credited to you.

非當地居民公司可以取得新加坡稅務管理局（以下簡稱「IRAS」）的預扣稅額豁免證明。如取得 IRAS 之豁免證明，應提供分行該文件之副本，以便我們不會從已對您支付 / 計入的利息中預扣稅額。

2. Control and Management 控制與管理

A company, whether incorporated locally or overseas, is considered to be a resident in Singapore for tax purposes if its effective control and management (as opposed to day-to-day administration) is exercised in Singapore. As a general rule, the place of residence of a company is where the directors of the company manage and control its business and where they hold their board meetings.

只要是公司的有效控制和管理（相對於日常管理）在新加坡行使者，無論是在當地或海外註冊的公司，都是以稅收為目的而被視為常駐在新加坡的機構。依照慣例，公司的居地，即為該公司董事管理和控制其業務和舉行董事會的地點。

3. Permanent Establishment 常設機構

“Permanent Establishment” means a fixed place where a business is wholly or partly carried on including –

「常設機構」係指全體事業或部分事業運作的固定場所，包括—

- (a) A place of management;
管理場所;
- (b) A branch;
分行;
- (c) An office;
辦公室;
- (d) A factory;
廠房;
- (e) A warehouse;
倉庫;
- (f) A workshop;
工作場地;
- (g) A farm or plantation;
農場或耕植場;
- (h) A mine, oil well, quarry or other place of extraction of natural resources;
礦場、油井、採石場或其他自然資源的開採場地;
- (i) A building or work site or a construction, installation or assembly project,
大樓、工作地點、建築物、裝置或裝配物,

and without prejudice to the generality of the foregoing, a person shall be deemed to have a permanent establishment in Singapore if that person –

在不違反上述一般性原則的條件下，符合下述條件的任何人，均應被視為在新加坡設有常設機構—

- (i) Carries on supervisory activities in connection with a building or work site or a construction, installation or assembly project; or
執行與大樓、工作地點、建築物、裝置或裝配物相關的監督活動；或
- (ii) Has another person acting on that person's behalf in Singapore who –
在新加坡有另一代表，以其（本人）名義行事，該代表—
 - (A) Has and habitually exercises an authority to conclude contracts;
有權簽訂合約並經常行使該項權力;
 - (B) Maintains a stock of goods or merchandise for the purpose of delivery on behalf of that person; or
為了代表本人交付商品或貨物，而維持商品或貨物的存貨；或

- (C) Habitually secures orders wholly or almost wholly for that person or for such other enterprises as are controlled by that person;
習慣性為本人或由本人控管的其他企業爭取全部或近乎全部的訂單；

4. Carrying on a Business in Singapore 在新加坡執行業務

The following activities within Singapore may suggest that the company is carrying on a business in Singapore and it's not meant to be exhaustive:

在新加坡從事下列活動，可能意味該公司正在新加坡執行業務，但不以下列事項為限：

- (a) If contracts are concluded in Singapore and are performed partly or wholly here.
如果契約於新加坡簽訂，並部分或全部於新加坡執行。
- (b) If the property in goods passes in Singapore or the performance of services takes place in Singapore.
如果商品的產權於新加坡流通，服務是在新加坡執行。
- (c) If stocks of goods are maintained in Singapore.
如果貨物的存貨存放在新加坡。
- (d) If manufacturing, contracting and similar operations are carried on in Singapore.
如果生產、合約簽訂和類似活動在新加坡執行。
- (e) If receipts of proceeds of sales or services are in Singapore, but only if such receipts are in association with one or more of the other activities stated earlier.
如果銷售或服務係在新加坡收款，但前提是該等收益必須與前述的其中一個或多個活動有關聯。
- (f) If services are performed or provided in Singapore.
如果服務是在新加坡執行或提供。