



Reasonable Explanation Form Supporting Jurisdiction of Tax Residence for Entity (For Automatic Exchange of Financial Account Information (“AEOI”) and its Common Reporting Standard (“CRS”))

證明有關實體稅務居留司法管轄區的合理解釋表格
(以作自動交換財務帳戶資料及其「共同匯報標準」用途)

Important Note 重要提示：

Pursuant to the Inland Revenue Ordinance (the “Ordinance”) for implementation of the international standard on automatic exchange of financial account information in tax matters (“AEOI”) and its Common Reporting Standard (“CRS”) as promulgated by the Organisation for Economic Co-operation and Development (“OECD”), AIA Everest Life Company Limited (the “Company”) is required to apply due diligence procedures to identify an account holder’s jurisdiction of tax residence and obtain from the relevant account holder a Self-Certification Form to collect certain information for the purpose of AEOI. You can find more information of the AEOI/CRS arrangement in Hong Kong on the website of the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region (“Hong Kong IRD”) (http://www.ird.gov.hk/eng/tax/dta_aeoi.htm). 根據《稅務條例》，為實施由經濟合作與發展組織（「經合組織」）就稅務事宜自動交換財務帳戶資料（「自動交換資料」）所頒布的國際標準（「共同匯報標準」），友邦偉峰人壽有限公司（「本公司」）須識辨賬戶持有人的稅務居留司法管轄區，並要求賬戶持有人提交自我證明表格，以收集相關資料作自動交換資料用途。如欲了解香港就實施自動交換資料／共同匯報標準的安排，可瀏覽香港特別行政區政府稅務局（「香港稅務局」）的網站 (http://www.ird.gov.hk/chi/tax/dta_aeoi.htm)。

We greatly appreciate your co-operation in submitting to us the required Self-Certification Form in relation to the relevant entity’s tax residency status under the CRS for AEOI. We note that you have declared in the Self-Certification Form that the relevant entity is not a tax resident of the jurisdiction where it was incorporated. Following the due diligence rules set out in the Ordinance, the Company is required to obtain a reasonable written explanation from you supporting the relevant entity’s jurisdiction of tax residence as part of the CRS due diligence procedures. We therefore request you to kindly complete this Reasonable Explanation Form Supporting Jurisdiction of Tax Residence for the purpose of AEOI/CRS. 本公司已收到閣下根據自動交換資料的「共同匯報標準」規定，就有關實體稅務居民身分所提交的自我證明表格，特此衷心感謝。根據閣下已提交的自我證明表格，本公司注意到有關人實體申報的稅務居留司法管轄區與其註冊成為法團之稅務管轄區並不相符。按《稅務條例》所載的盡職審查規定，本公司須向閣下獲取一份合理書面解釋用以證明有關實體的稅務居留司法管轄區，作為履行共同匯報標準盡職審查責任的一部分。因此，本公司懇請閣下填妥此表格以作自動交換財務帳戶資料／共同匯報標準用途。

Part 1 第 1 部 Entity Identification Information 實體身分識辨資料

[Please mark a “√” in appropriate checkbox and provide the relevant information. 請於適當的方格內加上「√」號，並提供相關資料。]

Legal Name of Entity or

Branch 實體或分支機構的法定名稱：

Business Registration

Document Type and Number

商業登記文件類型及號碼：

- Certificate of Incorporation No. 法團註冊證書號碼 _____
- Business Registration Certificate No. 商業登記證號碼 _____
- Other (Please specify the type and number) 其他（請註明類型及號碼） _____

Part 2 第 2 部 Reasonable Explanation Supporting Jurisdiction of Tax Residence 證明稅務居留司法管轄區的合理解釋

[Please mark a “√” in ONE of the checkboxes where appropriate and provide the relevant information. 請在以下其中一個適當的方格內加上「√」號，並提供相關資料。]

I/we certify that the Entity identified in Part 1 of this form (“this entity”) is not a tax resident of the jurisdiction where this entity was incorporated because 基於以下原因，本人／吾等確認本表格第 1 部所述的實體（「該實體」）並非該實體註冊成為法團之稅務管轄區的稅務居民：

- Under the relevant tax laws, the tax residence of this entity is determined by its place of effective management, and that the jurisdiction where the effective management is situated differs from the jurisdiction where this entity was incorporated.

[Type text]

根據相關稅務法律，該實體的稅務居留司法管轄區是按其有效管理地點釐定，而該實體的有效管理地點與其註冊成為法團的地點並非位於同一稅務管轄區。

The reasonable explanation above does NOT apply to this entity and I/we therefore provide the following reasonable explanation to support its jurisdiction of tax residence 上述的合理解釋並不適用於該實體，本人／吾等提供以下合理解釋，以證明該實體的稅務居留司法管轄區：

Based on the above certification, please provide any additional information, if considered appropriate 根據上述證明，請提供任何恰當的額外資料：

Signature(s) 簽署

Full Name 全名: _____

Date [DD/MM/YYYY] 日期 [日/月/年]: _____

Disclaimer: With respect to this form, in case of any discrepancy between the English and Chinese version, the English version shall prevail.
免責聲明：此表格之中，英文兩個版本如有歧義，概以英文版本為準。