



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

證明有關個人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 your (or the relevant individual’s) tax residency status under the CRS for AEOI. We note that you have declared in the Self-Certification Form that you are (or the relevant individual is) not a tax resident of the jurisdiction where you (or the relevant individual) currently reside. Following the due diligence rules set out in the Ordinance, the Company is required to obtain a reasonable written explanation from you supporting your (or the relevant individual’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（或有關人士）根據自動交換資料的「共同匯報標準」規定，就稅務居民身分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，本公司注意到閣下（或有關人士）聲明的稅務居留司法管轄區與當前居住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閣下（或有關人士）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 Individual Identification Information 個人身分識辨資料

[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。]

Name 姓名：

Surname 姓 _____ Given Name 名 _____

Identification Document Type and Number 身份證明文件類別及號碼：

- Hong Kong Identity Card 香港身份證 _____
 Passport 護照 (Issuing country/region 簽發國家／地區: _____)
 Other 其他 (please specify the type and number) 請註明類別及號碼 _____

Part 2 第 2 部 Reasonable Explanation Supporting Your 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 certify that I am (or the Individual identified in Part 1 of this form (“this individual”) is) not a tax resident of the jurisdiction where I (or this individual) currently reside because 基於以下原因，本人確認本人（或本表格第1部所述的個人（「該個人」））並非當前居住之稅務管轄區的稅務居民：

- I am (or this individual is) a student at a Hong Kong educational institution and hold the appropriate visa 本人（或該個人）是一名就讀於香港一所教育機構的學生，並持有適當簽證; or 或

- I am (or this individual is) a teacher, trainee, or intern at a Hong Kong educational institution or a participant in an educational or cultural exchange visitor programme, and hold the appropriate visa 本人（或該個人）是在香港一所教育機構擔當教師、培訓生或實習生，或是一項教育或文化交流訪問計劃的參與者，並持有適當簽證; or 或
- I am (or this individual is) a foreign individual assigned to a diplomatic post or a position in a consulate or embassy in Hong Kong 本人（或該個人）是獲派駐香港擔任外交職務，或於領事館或大使館任職的外籍人士; or 或
- I am (or this individual is) an employee working on a vessel, truck or train travelling between Hong Kong and other jurisdictions 本人（或該個人）是在香港與其他稅務管轄區往返船隻、車輛或鐵路上工作的人員; or 或
- The reasonable explanations above do NOT apply to me (or this individual), and I therefore provide the following reasonable explanation to support my (or this individual's) jurisdiction of tax residence 上述的合理解釋均不適用於本人（或該個人），本人提供以下合理解釋，以證明本人（或該個人）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 簽署 [Please use the signature on record with the Company 請用留存本公司紀錄之印鑑簽署]

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：本表格的中英文版本如有歧異，以英文版本為準。