

To : MUFG Bank, Ltd. (the “Bank”)

Date: _____

**FATCA Declaration for
Publicly Traded NFFE (or its Affiliate) or Active NFFE**

Part A Customer Information

Account Name: _____

Customer Number (for Bank use only): _____

Part B Customer Certificationⁱ

Please check the box below for indicating your FATCA status and complete the corresponding part certifying that you meet the conditions of the particular status.

- Publicly Traded NFFEⁱⁱ or NFFE Affiliate of a Publicly Traded Corporation** **PART 1**
 Active NFFE **PART 2**

PART 1 - Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporationⁱⁱⁱ

Please check *either ONE* of the following, whichever applies.

- 1-a.** I certify that:
- The entity identified in ‘Part A’ is a foreign (i.e. non United States) corporation that is not a financial institutionⁱⁱⁱ; and
 - The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded).
- 1-b.** I certify that:
- The entity identified in ‘Part A’ is a foreign (i.e. non United States) corporation that is not a financial institutionⁱⁱⁱ;
 - The entity identified in ‘Part A’ is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
 - The *name of the entity*, the stock of which is regularly traded on an established securities market, is _____; and
 - The *name of the securities market* on which the stock is regularly traded is _____.
- 1-c.** I certify that:
- The entity identified in ‘Part A’ is a foreign (i.e. non United States) corporation that is not a financial institutionⁱⁱⁱ;
 - The entity identified in ‘Part A’ is ‘Related Entity’ of another entity which stock is regularly traded on an established securities market;
 - The *name of the entity*, the stock of which is regularly traded on an established securities market, is _____; and
 - The *name of the securities market* on which the stock is regularly traded is _____.

ⁱ Kindly notify the Bank within 30 calendar days if there is any change of status.

ⁱⁱ ‘NFFE’ means Non-Financial Foreign Entities.

ⁱⁱⁱ Please refer to the PART C for further instruction for completing the form/ Glossary.

PART 2 - Active NFFE ⁱⁱⁱ

Please check *either ONE* of the following, whichever applies.

- 2-a.** I certify that:
 - The entity identified in 'Part A' is a foreign (i.e. non United States) entity that is not a financial institution;
 - Less than 50% of such entity's gross income for the preceding calendar year is passive income ⁱⁱⁱ; and
 - Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly).

- 2-b.** I certify that:
 - The entity identified in 'Part A' is a foreign (i.e. non United States) entity that is not a financial institution;
 - Substantially all of the activities of such entity consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trade or businesses other than the business of a Financial Institution, except that an entity shall not qualify for NFFE status if the entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout 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.

Authorized Signature(s)
(with rubber stamp if there is any)

FOR BANK USE ONLY (A: Customer Information)

| SAGM | DH/MGR | Maker |
|------|--------|-------|
| | | |

Remarks:

Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

For 1-a. A publicly traded NFFE must check the box to certify that you are not a financial institution and provide the name of a securities exchange on which the stock of the NFFE is publicly traded.

For 1-b. An NFFE that is a member of the same expanded affiliated group as a publicly traded US or foreign entity must check this box, provide the name of the publicly traded entity, and identify the securities market on which the stock of the publicly traded entity is traded. (The affiliated group must be owned by a "common parent company" and the affiliated companies within the group must be linked through at least 80 % direct or indirect shareholding.)

Please See US Treasury Regulations section 1.1472-1(c)(1)(i) to determine if the stock of an entity is regularly traded on an established securities market (substituting the term "U.S. entity" for NFFE, as appropriate for purposes of testing whether an entity is publicly traded).

For 1-c. An NFFE that is a 'Related Entity' of a publicly traded US or foreign entity must check this box, provide the name of the publicly traded entity, and identify the securities market on which the stock of the publicly traded entity is traded.

Under Hong Kong-United States Inter-Governmental Agreement ('IGA')^{iv}, an Entity is a 'Related Entity' of another Entity if either Entity controls the other Entity. For this purpose, control includes direct or indirect ownership of more than 50 percent of the vote or value in an Entity.

Active NFFE

For 2-a. An active NFFE must check the box to certify that it meets all of the requirements for this status, including the assets and passive income test described in the certification for this part. For purposes of applying this test, passive income includes dividends, interest, rents, royalties, annuities, and certain other forms of passive income.

See US Treasury Regulations section 1.1472-1(c)(1)(iv)(A) for additional detail for the definition of **passive income** (quoted as below) and section 1.1472-1(c)(1)(iv)(B) for exceptions from the definition of passive income for certain types of income.

Passive income

As defined in US Treasury Regulations section 1.1472-1(c)(1)(iv)(A), the term passive income means the portion of gross income that consists of—

- (1) Dividends, including substitute dividend amounts;
- (2) Interest;
- (3) Income equivalent to interest, including substitute interest and amounts received from or with respect to a pool of insurance contracts if the amounts received depend in whole or part upon the performance of the pool;
- (4) Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
- (5) Annuities;
- (6) The excess of gains over losses from the sale or exchange of property that gives rise to passive income described in (1) through (5) of this section;
- (7) The excess of gains over losses from transactions (including futures, forwards, and similar transactions) in any commodities, but not including—
 - (i) Any commodity hedging transaction described in section 954(c)(5)(A), determined by treating the entity as a controlled foreign corporation; or
 - (ii) Active business gains or losses from the sale of commodities, but only if substantially all the foreign entity's commodities are property described in paragraph (1), (2), or (8) of section 1221(a);
- (8) The excess of certain types of foreign currency gains over foreign currency losses;
- (9) Net income from notional principal contracts;
- (10) Amounts received under cash value insurance contracts; or
- (11) Amounts earned by an insurance company in connection with its reserves for insurance and annuity contracts.

For 2-b. As set forth in the IGA, an active NFFE can refer to the following:-

Any NFFE substantially all of the activities consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trade or businesses other than the business of a Financial Institution, except that an entity shall not qualify for NFFE status if the entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout 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.

Financial institution

A financial institution generally means an entity that is a depository institution, custodial institution, investment entity, or an insurance company (or holding company of an insurance company) that issues cash value insurance or annuity contracts. See Regulations section 1.1471-5(e).

For more information for the US Treasury Regulations, visit the US Internal Revenue Service (I.R.S.) 's website at:

<http://www.irs.gov/Tax-Professionals/Tax-Code,-Regulations-and-Official-Guidance>

Customer may also visit HK Government Financial Services and the Treasury Bureau for the IGA details.

<http://www.fstb.gov.hk/fsb/topical/doc/HK-USIGA.pdf>

^{iv} The full name of the Agreement is "Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the United States of America for Cooperation to Facilitate the Implementation of FATCA".