

## [客戶須知]

### 關於 W-8 BEN 表格

客戶進行買賣於美國證券交易市場掛牌之證券前，需聲明及確認並非美國公民或為美國稅務居民，並能提供有效的身分證明文件，如香港永久居民身份證或護照。如客戶的稅務身份有改變，須以書面通知立橋證券。無論如何，客戶需負責向美國繳交應繳付(如有的話)的稅款。在適當的情況下，客戶將填寫美國稅務局要求的文件 (如 W-8BEN 表格)，並交由立橋證券遞交。

### 您需要填寫 W8-BEN 表格，如果：

- 您開立個人或聯名賬戶並且您不是美國公民、綠卡持有者或美國合法居民。
- 您是不在美國成立但在美國的法律下被看作是公司的實體的代表。參考被認為是本質上的公司的實體列表。
- 您代表一個外國實體，並且您在 IRS 8832 表格上作出了以美國稅務目考慮按公司對待。
- 您是外國免稅組織或者不被看作美國慈善機構的外國私人基金。
- 您是在美國法律下定義的復合信托的托管人。
- 您是不動產的代表。

### 如何更新 W8-BEN 表格

根據美國政府財政部國稅局政策規定，證明外國人身份的 W8-BEN 表格有效期為簽署當日起三年，例子：W-8BEN 表格在 2018 年 1 月 15 日簽署，有效期直至 2021 年 12 月 31 日。

如果客戶的情況有變導致 W8-BEN 表格上的任何信息不正確或需要續期，請到美國國稅局網站下載最新版本的 W8-BEN 表格 (網址：<https://www.irs.gov/pub/irs-pdf/fw8ben.pdf>)，使用電腦素描器把已經簽署的 W8 文件轉為 PDF 格式，然後電郵至 [cs@wlsec.com](mailto:cs@wlsec.com) 客戶服務部收。

如果閣下需要更多關於 W8-BEN 表格的資料，可瀏覽美國稅務局(IRS)網頁 [www.irs.gov](http://www.irs.gov) 以獲得更多資料。

### **[Notice to Client] About Form W-8 BEN**

Prior to the trading of the securities listed at the US security exchange markets, the Client is required to declare and confirm whom is not a citizen or a tax resident of the United States and can provide valid identification documents, such as Hong Kong permanent resident ID card or passport. If there is any change of such status, client must inform Well Link Securities Limited in writing. In any event, the Client shall be liable for the tax payable to the United States if any. The Client shall complete, wherever applicable, the relevant forms or certificates (such as the Form W-8BEN,) for submission to the United States by Well Link Securities Limited.

#### **You are required to complete Form W-8 BEN if:**

- You are opening an individual or joint account and are not a U.S. Citizen, green card holder or legal resident of the U.S.
- You are the representative of an entity that is not organized in the U.S. but is recognized as a corporation under U.S. law.
- You represent a foreign entity and you have made an election on IRS Form 8832 to be treated as a corporation for U.S. tax purposes.
- You are a foreign tax-exempt organization or foreign private foundation that is not a recognized US charity.
- You are the trustee of a complex trust as defined under US law.
- You are the representative of an estate.

#### **How to re-new Form W-8 BEN**

In accordance with the legislation by the United States Department of Treasury and the US Internal Revenue Service (IRS), the status of W-8BEN Form starts on the date it is signed, and remains valid through the last day of three consecutive calendar years. For example, W-8BEN signed on January 15, 2018, remains valid through December 31, 2021.

If the change of client's circumstances causing any information on the W8-BEN form to be incorrect or when renewal is required, please download the latest version of the W-8BEN Form from the IRS website ( URL: <https://www.irs.gov/pub/irs-pdf/fw8ben.pdf> ), complete and sign the form before converting the document to PDF file format, and then email it to Customer Service Department at [cs@wlsec.com](mailto:cs@wlsec.com).

If you need more information about Form W8-BEN Form, you can visit the U.S. Internal Revenue Service (IRS) website at [www.irs.gov](http://www.irs.gov) for more information.