



國泰海通
GUOTAI HAITONG

海通國際
HAITONG

FATCA Policies of Haitong International Securities Group Limited and its subsidiaries (together "HTISG")

Under Foreign Account Tax Compliance Act ("FATCA") enacted by the United States of America ("U.S.") and became effective on 18 March 2010 and the Inter-governmental Agreement entered into between U.S. government and the government of Hong Kong Special Administrative Region of the People's Republic of China ("Hong Kong") in 2014, financial institutions in Hong Kong are required to report certain information of their clients to tax and/or other governmental authorities and withhold on clients' U.S. source Fixed, Determinable, Annual, or Periodical income in certain circumstances.

For compliance of the regulatory requirement in relation to FATCA and other related regulations, HTISG implemented the terms and conditions of this Appendix to govern the relevant rights and obligations between the clients and HTISG.

1. Privacy Waiver

- 1.1 The Client hereby irrevocably authorises HTISG to disclose and submit such information provided by the Client, including without limitation to personal information, to the competent regulatory or governmental authorities in the relevant jurisdiction (including without limitation to U.S. Internal Revenue Service and U.S. Department of the Treasury) for the purpose of compliance of the requirements under FATCA and other related laws, regulations, codes and rules.
- 1.2 The Client further acknowledges that HTISG may not notify the Client such disclosure or submission as required by the applicable laws or regulations, and agrees that it will not require HTISG to make such notification to the Client before or after the disclosure or submission of the information to the relevant authorities.

2. Further Assurance for Provision of Information

- 2.1 The Client undertakes that it will promptly provide HTISG such information, including without limitation to the personal/institutional information in the Client Information Statement and the relevant account opening forms designated by HTISG from time to time and the relevant tax forms completed by the Client, for the purpose of compliance of the requirements under FATCA and other related laws, regulations, codes and rules.
- 2.2 The Clients shall ensure that the information provided to HTISG under section 2.1 shall always be true, complete and accurate without misleading in all material aspects.
- 2.3 The Clients further undertakes that it will promptly (in any event, within 30 days) notify HTISG whenever any information provided to HTISG under section 2.1 is changed or becomes untrue, incomplete, inaccurate or misleading and provide HTISG the necessary updated information.
- 2.4 Upon HTISG's request, the Client shall promptly (in any event, within 30 days) provide HTISG such additional or substitute certificates and forms and other documentary evidences, including without limitation to the substitute tax forms of expired tax forms (if any), the Client's written nationality statement, certificate of loss of U.S. nationality and privacy waivers.
- 2.5 The Client acknowledges and agrees that failing to provide HTISG information as required under this Section 2 will entitle HTISG to change the FATCA status of the Client's account, suspend the trading activities under the Client's account, withhold the assets in the Client's account, close the Client's account, or sell the assets in the account to produce withholdable payments at HTISG's sole and absolute discretion.
- 2.6 HTISG will keep and use the Client's personal data in compliance with the Personal Data (Privacy) Ordinance and other applicable data privacy policy.

3. Withholding Authorisation

- 3.1 The Client hereby authorises HTISG to withhold any part of or all assets in the Client's account (in cash or other forms) or sell the assets in the account to produce withholdable payments if, at HTISG's sole and absolute discretion:
 - (a) the Client do not provide HTISG with the information or documents requested in a timely manner or if any information or documents provided are not up-to-date, accurate or complete such that HTISG is unable to ensure its ongoing compliance or adherence with the requirements under FATCA;
 - (b) the FATCA status of the Client is identified as recalcitrant or non-participating foreign financial institutions;
 - (c) there is no reliable evidence to treat the Client as exempted from withholding requirement under FATCA or other relevant regulations;
 - (d) the withholding is required by competent regulatory or governmental authorities in the relevant jurisdiction; or
 - (e) the withholding is otherwise necessary or appropriate for the compliance of the requirements under FATCA and other related laws, regulations, codes and rules.

4. Indemnification

- 4.1 The Client hereby agree to hold HTISG and its directors, officers, employees and agents (the "Indemnified Persons") indemnified against all losses, liabilities, costs, claims, actions, demands or expenses (including but not limited to, all reasonable costs, charges and expenses incurred in disputing or defending any of the foregoing) which the Indemnified Persons may incur or which may be made against the Indemnified Persons arising out of, or in relation to or in connection with:
 - (a) any breach or alleged breach of the terms and conditions hereunder, whether by act or omission, of the Client; and
 - (b) any non-compliance of FATCA or any other applicable laws, regulations, codes, and orders in relation to the Client and/or the Client's account.

Except where such loss or damages arise from wilful default or fraud of the Indemnified Persons.

- 4.2 The Client undertakes to assist HTISG in any proceeding or investigation arising in any matter out of or in connection with the compliance with the requirements under FATCA and other applicable laws, regulations, codes, and orders. In such case, HTISG will notify the Client when HTISG becomes aware of such proceedings, unless prohibited by applicable laws and regulations.
- 4.3 If any payment to be made by the Client to the Indemnified Persons under the clauses hereunder is subject to deduction or withholding tax, the sum payable by the Client in respect of which such deduction or withholding is required to be made shall be increased to the extent necessary to ensure that, after the making of the required deduction or withholding, the Indemnified Persons receive on the due date and retain (free from any liability in respect of such deduction, withholding or payment) a net sum equal to what the Indemnified Persons would have received if no such deduction, withholding or payment been made or required to be made.
- 4.4 The Client shall continue to be bound by the provisions of this clause despite the Client ceasing to be an Accountholder or the termination of any account.

5. Incorporation with the Terms and Conditions

- 5.1 This Appendix shall be deemed to be incorporated as a part of the Terms and Conditions in relation to the Client's account and subject to amendments made by HTISG from time to time at HTISG's sole and absolute discretion. In case of conflict or inconsistency between the Terms and Conditions and this Appendix, the terms of this Appendix shall prevail.
- 5.2 Unless otherwise defined, capitalized terms in this Appendix shall have the same meaning as defined under the Terms and Conditions in relation to the Client's account.

6. Language

- 6.1 This Appendix is prepared in both English and Chinese. If there is any conflict or inconsistency, the English version shall prevail.



海通國際證券集團有限公司及其附屬公司（統稱「海通國際證券集團」）的FATCA政策

根據美利堅合眾國（「美國」）頒布由2010年3月18日起生效的《海外賬戶稅收合規法案》（「FATCA」）及美國政府與中華人民共和國香港特別行政區（「香港」）政府於2014年訂立的政府間協議，香港金融機構須向稅務及／或其他政府機關申報客戶的某些資料，並在若干情況下對客戶美國來源的固定、可審定、年度或定期性收入預扣稅款。

為符合有關FATCA及其他相關規例的監管規定，海通國際證券集團實施本附錄載列的條款和條件，以規管客戶與海通國際證券集團之間的相關權責。

1. 私隱豁免

- 1.1 客戶不可撤回地授權海通國際證券集團向相關司法管轄區內的合資格監管或政府機關（包括但不限於美國國家稅務局和美國財政部）披露及提交由客戶提供的資料（包括但不限於個人資料），以符合FATCA及其他相關法規、守則和規則的規定。
- 1.2 客戶也確認，海通國際證券集團並不一定會將其按照適用法規披露或提交所需資料一事通知客戶，客戶也同意不會要求海通國際證券集團須在其向有關機關披露或提交資料之前或之後向客戶作出上述通知。

2. 提供資料的其他保證

- 2.1 為符合FATCA及其他相關法規、守則和規則的規定，客戶承諾及時向海通國際證券集團提供所需資料，包括但不限於客戶在海通國際證券集團不時指定的客戶資料表和相關賬戶開立表格以及相關報稅表上填報的個人／機構資料。
- 2.2 客戶須確保根據第2.1條向海通國際證券集團提供的資料在所有重大方面保持真實、完備及準確，並無誤導成分。
- 2.3 客戶也承諾，如根據第2.1條向海通國際證券集團提供的任何資料在任何時候更改或變得失實、不完備、不準確或具有誤導成分，客戶將從速（在任何情況下，在30天內）通知海通國際證券集團，並向海通國際證券集團提供所需的最新資料。
- 2.4 如海通國際證券集團要求，客戶須從速（在任何情況下，在30天內）向海通國際證券集團提供所需的額外或替代證明文件、表格及其他文件證據，包括但不限於期滿失效的報稅表（如有）的替代報稅表、客戶的書面國籍聲明、喪失美國國籍證明書及私隱條例的豁免。
- 2.5 客戶確認及同意，如客戶未有向海通國際證券集團提供第2條要求提供的資料，海通國際證券集團可按其唯一及絕對酌情決定權，更改客戶賬戶的FATCA狀況、暫停客戶賬戶的交易活動、預扣客戶賬戶內的資產、取消客戶賬戶或出售賬戶內的資產，以產生可預扣稅款。
- 2.6 海通國際證券集團將遵照《個人資料（私隱）條例》及其他適用資料私隱政策保留及使用客戶的個人資料。

3. 預扣稅款的授權

- 3.1 客戶授權海通國際證券集團在其按唯一絕對酌情決定權認為出現以下情況時，預扣客戶賬戶內的所有資產或其任何部分（以現金或其他形式持有）或出售賬戶內的資產以產生可預扣稅款：

- (a) 客戶未能及時向海通國際證券集團提供所要求的資料或文件或客戶所提供的任何資料或文件不是最新，準確或完整的，使得海通國際證券集團無法確保其能持續符合或依從FATCA的規定；
- (b) 客戶的FATCA狀況被界定為不合作或不合規海外金融機構；
- (c) 並無可靠證據可將客戶視為已獲豁免遵守FATCA或其他相關規例的預扣稅規定；
- (d) 相關司法管轄區內的合資格監管或政府機關規定徵收預扣稅；或
- (e) 為符合FATCA及其他相關法規、守則和規則的規定而必須或適宜預扣稅款。

4. 彌償

- 4.1 客戶同意彌償海通國際證券集團及其董事、管理人員、僱員和代理人（「獲彌償人士」）因以下情況而引致、就以下情況而產生或據此針對獲彌償人士提出的一切損失、法律責任、成本、申索、訴訟、要求或開支（包括但不限於前述任何情況提出爭議或抗辯而產生的一切合理成本、支出和開支）：
 - (a) 客戶違反或被指違反本附錄的任何條款和條件（不論是出於客戶的作為或不作為）；及
 - (b) 客戶及／或客戶賬戶在任何方面不符合FATCA或任何其他適用法規、守則和指令。但如有關損失或損害賠償是出於獲彌償人士的故意失責或欺詐則另作別論。

- 4.2 客戶承諾對海通國際證券集團為符合FATCA及其他適用法規、守則和指令的規定而引致或涉及的任何事宜所產生的任何處事程序或指調查提供協助。在這種情況下，海通國際證券集團如得知出現上述處事程序將通知客戶，除非適用法規禁止則另作別論。

- 4.3 如客戶根據本條款向獲彌償人士支付的任何款項須扣除或預扣稅項，就該須扣除或預扣稅項的應付款項，客戶應增加該款項至確保，在需要扣除或預扣後，獲彌償人士於到期日收到及保留（就上述扣減，預扣或支付無任何賠償責任）的淨款額相等於獲彌償人士在應或未扣減，預扣或付款前的應收款項。

- 4.4 儘管客戶不再是賬戶持有人或終止任何賬戶，客戶應繼續受本條款的規定約束。

5. 納入條件和條款

- 5.1 本附錄須視作納入有關客戶賬戶的條件和條款作為當中的一部分，並可由海通國際證券集團按其唯一絕對酌情決定權不時作出修訂。如條件和條款與本附錄有任何衝突或抵觸，一概以本附錄的條款為準。
- 5.2 除非另行訂明，否則本附錄所用詞彙與有關客戶賬戶的條件和條款所界定詞彙具有相同涵義。

6. 語言

- 6.1 本附錄以中英文書寫，如有任何衝突或不一致，以英文版本為準。