

本行依財政部發布之「金融機構執行共同申報及盡職審查作業辦法（下稱 CRS）」，如需對 貴公司辦理盡職審查，本行將主動與 貴公司聯繫並確認 貴公司的稅務居住地。如 貴公司之稅務居住地與臺灣訂有稅務用途資訊交換之條約或協定，並屬於經財政部公告之國家或地區，則本行必須向財政部揭露 貴公司帳戶相關資料。貴公司可至 OECD 網站 (<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>) 查詢各國稅務居住者身分認定要件。

To comply with the common reporting standard endorsed by the Organisation of Economic Cooperation and Development (OECD) for the exchange of financial account information, the Ministry of Finance (MOF) announced the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions (“CRS”) on 16 November 2017. Under CRS, we are required to identify your entity’s tax residence. If your entity is a tax resident in a country or a jurisdiction with which Taiwan has concluded a tax information exchange treaty or agreement to proceed with automatic exchange of financial account information, we have to disclose your entity’s account information to the MOF. You may refer to OECD web page for an overview of the tax residency rules applicable in jurisdictions that are committed to automatically exchanging information (<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>).