

Additional Terms and Conditions to Client Agreement

客戶協議書追加條款



(Licensed with the Securities and Futures Commission as a licensed corporation (CE No. AZQ989) for dealing in securities under Type 2/Type 5 of Part 1 in Schedule 5 to the Securities and Futures Ordinance and a futures exchange participant of Hong Kong Futures Exchange Limited under the category of Futures Commission Merchant)
(獲證券及期貨事務監察委員會發牌的持牌法團(中央編號 AZQ989)可經營證券及期貨條例附表 5 第 1 部份中所指第 2 類/第 5 類受規管活動以及是香港期貨交易有限公司屬期貨交易商的參與者)

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To : SOOCHOW SECURITIES INTERNATIONAL FUTURES LIMITED

致：東吳證券國際期貨有限公司

In consideration of your opening and maintaining at my/our request one or more futures/ options trading account(s) ("the Account") for me/us and your agreeing to act as my/our agent or broker for the execution of orders for the purchase or sale of futures/ options of every type and description, I/we, the undersigned hereby agree to effect Transactions as hereinafter defined subject to the following additional terms and conditions. The additional terms and conditions set out below are not intended to be exhaustive and must be read together with the other provisions of the Client Agreement:

鑒於 貴司諮詢本人(等)要求開立及持續運作一個期貨/期權買賣賬戶("賬戶")給本人(等)，(以下簽署人)；又鑒於 貴司同意作為本人(等)的代理或經紀，執行各式及各類期貨/期權買賣指示("交易")見下文釋義，本人(等)茲同意根據下列追加條件進行交易。下列追加條件與條款並非詳盡無遺且請務必與客戶協議下之其它條款一起閱讀：

1. Definitions

釋義條款

a) "Code" means the U.S. Internal Revenue Code of 1986, as amended.

「收入法」指經修訂的《1986 年美國國內收入法》

b) "FATCA" means

「FATCA」指

i. the Foreign Account Tax Compliance Act provisions of the U.S. Internal Revenue Service under Sections 1471 to 1474 of the Code or any associated treasury regulations, as amended or supplemented from time to time, or other official guidance;

美國國稅局根據收入法第 1471 條至 1474 條，或經不時修訂或補充的任何相關條約規定，或其他官方指引制定的《海外帳戶稅收合規法案》；

ii. any treaty, law, regulation or other official guidance enacted in any other jurisdiction, or relating to an intergovernmental agreement between the U.S. and any other jurisdiction, which (in either case) facilitates the implementation of paragraph (i) above; or

任何其他司法管轄區頒佈，或與美國和其他司法管轄區訂立之政府間協議相關，且(在各情況下)旨在促進實施上文(i)段的任何條約、法例、條例或其他官方指引；或

iii. any agreement pursuant to the implementation of paragraphs (i) or (ii) above with the U.S. Internal Revenue Service, the US government or any governmental or taxation authority in any other jurisdiction.

為了實施上文(i)段或(ii)段而與美國國稅局、美國政府或任何其他司法管轄區的政府或稅務機關訂立的任何協議。

- c) "FATCA Withholding" means a deduction or withholding from a payment under [the agreement] as required by FATCA.

「FATCA預扣稅」指按照FATCA的規定在[協議]項下從一筆款項扣減稅款或預扣稅款。

- d) "FATCA Withholdable Payments" include payments of interest (including original issue discount), dividends, and other items of fixed or determinable annual or periodical gains, profits, and income, in each case, from sources within the U.S., as well as gross proceeds from the sale of any property of a type which can produce interest or dividends from sources within the U.S. FATCA will also require withholding on the gross proceeds of such sales for payments made after December 31, 2016. Certain U.S. sourced financial payments in connection with lending transactions, investment advisory fees, custodial fees, bank or brokerage fees are also included.

「FATCA 可預扣稅款項」包括源自美國境內的利息（包括初始發行折扣）、股息及其他固定或可釐定年度或定期收益、盈利和收入款項，以及出售在美國境內而可產生利息或股息收入的任何財產而取得的總收益。FATCA 也將規定對在 2016 年 12 月 31 日之後支付的該等出售總收益款項預扣稅款。源自美國與借貸交易、投資諮詢費、託管費、銀行或經紀費用相關的若干財務款項亦包括在內。

2. Client's Responsibilities and Consent

客戶責任及許可

- a) In order to comply with FATCA and in accordance with any local or foreign law, legislation or regulation and/or to satisfy Soochow Securities International Futures Limited's Reporting Obligations, the Client agrees that Soochow Securities International Futures Limited may gather, store, use, process, disclose and report to any such Tax Authority any Personal Information that provides to Soochow Securities International Futures Limited upon Client's consent.

為了遵守FATCA及遵循任何本地或外國法律、法例或規例，及／或為了履行東吳證券國際期貨有限公司的申報義務，客戶同意東吳證券國際期貨有限公司可在征得客戶同意後收集、保存、使用、處理、披露及向任何該等稅務機關報告向東吳證券國際期貨有限公司提供的任何個人資訊。

- b) Soochow Securities International Futures Limited reserves the right to request and the Client has the obligation to provide to the Soochow Securities International Futures Limited additional documentary evidence to validate the U.S. or non-U.S. status when potential U.S. indicia or change in circumstances is noted by Soochow Securities International Futures Limited during the course of relationship.

當東吳證券國際期貨有限公司在合作期間留意到有潛在美國人身份標記或情況發生變化時，東吳證券國際期貨有限公司保留權利以要求且客戶有義務向東吳證券國際期貨有限公司提供額外文件證明，以核實美國人或非美國人身份。

- c) If the Client fails to provide Soochow Securities International Futures Limited with any of the necessary Personal Information or to take action as is specified by Soochow Securities International Futures Limited in the Client Consent Form within the time period specified, Soochow Securities International Futures Limited shall be entitled to reach whatever conclusions Soochow Securities International Futures Limited considers to be appropriate and Soochow Securities International Futures Limited reserves the right to close the Client's Account or classify the Client's Account as "non-consenting" or "non-participating FFI" or execute withholding and reporting under FATCA regulations.

倘若客戶未能在指定期間內向東吳證券國際期貨有限公司提供任何必需的個人資訊或採取東吳證券國際期貨有限公司在客戶同意書中指定的行動，東吳證券國際期貨有限公司應有權得出東吳證券國際期貨有限公司認為適宜的任何結論，且東吳證券國際期貨有限公司保留權利結束該客戶的帳戶或將該客戶的帳戶分類或「不同意」或「非參與外國金融機構」，或根據FATCA規則預扣稅款及作出申報。

3. General Disclosure on Foreign Account Tax Compliance Act

《海外帳戶稅收合規法案》的一般披露條款

- a) Under the U.S. Foreign Account Tax Compliance Act, or FATCA, all non-United States entities in a broadly defined class of financial institutions (FIs), are required to comply with an expansive documentation and reporting regime, or, beginning from July 1, 2014, be subject to a 30% United States withholding tax on certain U.S. payments constituting "withholdable payments" (beginning in 2017, a 30% withholding tax applies to gross proceeds from the sale of assets which could produce withholdable payments and foreign pass thru payments). Certain passive non-U.S. entities which are not FIs are required to either certify they have no substantial U.S. beneficial ownership or report certain information with respect to their substantial U.S. beneficial ownership, or, beginning from July 1, 2014, become subject to the same 30% U.S. withholding tax as described above. The reporting obligations imposed under FATCA generally require FIs to obtain and disclose information about certain Customers to the United States Internal Revenue Service (IRS).

根據美國《海外帳戶稅收合規法案》或FATCA，符合金融機構（FI）廣泛定義的所有非美國實體必須遵守一個廣泛的文件記錄與申報制度，否則從2014年7月1日起將須就構成「可預扣稅款款項」的若干美國款項繳納30%的美國預扣稅（從2017年起，30%的預扣稅適用於出售可產生可預扣稅款款項及外國轉付款項的資產的總收益）。並非金融機構的若干被動美國實體必須證明，其不擁有大額的美國實益擁有權，或就其大額的美國實益擁有權申報若干資訊，否則從2014年7月1日起將須按上述方式繳納相同的30%美國預扣稅。FATCA施加的申報義務一般要求金融機構取得有關某些客戶的資訊並向美國國稅局（國稅局）披露該等資訊。

- b) The impact of FATCA on FIs in a specific country may be modified by an intergovernmental agreement (IGA) between the United States and that country. The United States is expected to enter into an IGA with Hong Kong (Hong Kong IGA).

FATCA對特定國家之金融機構的影響可經美國與該國訂立的政府間協議（IGA）予以修訂。美國預期將與香港訂立政府間協議（香港政府間協議）。

- c) A Hong Kong IGA should apply to Soochow Securities International Futures Limited as it is resident in Hong Kong. Under the Hong Kong IGA, Soochow Securities International Futures Limited is obligated to apply prescribed due diligence procedures, and report “U.S. Accounts” and account information with respect to “Nonparticipating Financial Institutions” to the IRS.

由於東吳證券國際期貨有限公司位於香港，香港政府間協議將適用於東吳證券國際期貨有限公司。根據香港政府間協議，東吳證券國際期貨有限公司有義務採納規定的盡職調查程序，並向國稅局申報與「非參與金融機構」相關的「美國帳戶」及帳戶資訊。

- d) Clients may be requested to provide a self-certification or other documentation to the Soochow Securities International Futures Limited in order to establish their tax residence. Furthermore, if there is any change in circumstances that would affect the Clients' tax residence statuses or there is reason for Soochow Securities International Futures Limited to know that the self-certification is incorrect or unreliable, a new self-certification and/or additional documentation may be required from the Clients.

為了確定客戶的稅務居住地，可能要求客戶自行向東吳證券國際期貨有限公司提供證明或其他文件。此外，倘若情況有任何變化而將影響客戶的稅務居住地狀況，或東吳證券國際期貨有限公司有理由相信自行證明失實或不可靠，則該客戶或須再次自行證明及／或提交額外文件。