

First Policy No.:										
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Second Policy No.:										
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## SELF-CERTIFICATION FORM OF ENTITY (G68E)

Name of Declarer (Name of entity or Branch):	Type of Declarer: <input type="checkbox"/> (Proposed) Policy Owner <input type="checkbox"/> Assignee <input type="checkbox"/> Beneficiary
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**Important Notes / Disclaimer:**

(1) This is a self-certification form provided by Declarer to YF Life Insurance International Limited (“the Company”) for the purpose of automatic exchange of financial account information. The data collected may be transmitted by the Company to U.S. Government and/ or the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region / Financial Services Bureau of the Government of Macau Special Administrative Region for transfer to the tax authority of another jurisdiction.

(2) All parts of this form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, please complete on Form G03.

(3) Taxpayer Identification Number or its functional equivalent is abbreviated as “TIN”.

(4) YF Life Insurance International Ltd. does not provide any tax or legal advice. If the Declarer has any questions regarding his / her tax residency or related information, please seek independent professional advice from legal or tax expert(s) or visit the website of the Hong Kong Inland Revenue Department / U.S. Internal Revenue Service for details.

(5) The below definitions are not exhaustive and for reference only. For details, please refer to Foreign Account Tax Compliance Act issued by U.S. Internal Revenue Service and / or Common Reporting Standards issued by Organization for Economic Co-operation and Development.

(6) Please read instructions and glossary in below websites before completing the form:  
 Hong Kong: [http://www.ird.gov.hk/chi/tax/aeoi/self\\_cert.htm](http://www.ird.gov.hk/chi/tax/aeoi/self_cert.htm) / Macau: <https://www.dsf.gov.mo/AEOI/?lang=zh&FormType=3#top>

I / We represent, confirm, and declare the following:

Legal Name of Declarer : \_\_\_\_\_

Business Registration Number : \_\_\_\_\_

Place of Incorporation of Declarer : \_\_\_\_\_

Current Business Address of Declarer : \_\_\_\_\_

Correspondence Address : \_\_\_\_\_

### Part 1 Declarer's U.S. Tax Status Declaration

Is the Declarer a U.S. person, being a U.S. corporation, partnership, estate, or trust?

- Yes → Please submit Form W-9 and fill-in U.S. tax residence and U.S TIN in the below “Jurisdiction of Residence List”.
- No

### Part 2 Declarer's Tax Residency

Please complete the following table indicating all jurisdictions of residence (including Hong Kong and Macau) and Declarer's TIN issued by the jurisdiction.

If the Declarer is a tax resident of Hong Kong, the “TIN” is the Hong Kong Business Registration Number.

If the Declarer is not a tax resident in any jurisdiction (e.g., fiscally transparent), please indicate the jurisdiction in which its place of effective management is situated.

If a TIN is unavailable, please provide the appropriate reason:

Reason A - The jurisdiction where the Declarer is a resident for tax purposes does not issue TINs to its residents.

Reason B - The Declarer is unable to obtain a TIN. Please explain why the Declarer is unable to obtain a TIN if you have selected this reason.

Reason C - TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

Jurisdiction of Residence List			
Jurisdiction of Residence	TIN	Enter Reason A, B or C if no TIN is available	Explain why the Declarer is unable to obtain a TIN if Reason B has been selected



**Supplementary Information**

**Part 3 Entity Type of the Declarer**

The Declarer is a: (Please tick one as appropriate. For the definition of "NFE", "Active NFE" and "Passive NFE", please refer to next page.)

<b>Financial Institution</b> (Please provide GIIN)	Global Intermediary Identification Number ("GIIN"): _____	
	All Financial Institutions should submit W8-BEN-E / W9 form	
<b><sup>2</sup>Active NFE</b>	<input type="checkbox"/>	Custodial Institution, Depository Institution or Specified Insurance Company
	<input type="checkbox"/>	Investment Entity, except an investment entity that is managed by another financial institution (e.g., with discretion to manage the entity's assets) and located in a non-participating jurisdiction
	<input type="checkbox"/>	<sup>1</sup> NFE the stock of which is regularly traded on _____ which is an established securities market
	<input type="checkbox"/>	Related entity of _____ the stock of which is regularly traded on _____ which is an established securities market
<b><sup>3</sup>Passive NFE</b>	<input type="checkbox"/>	NFE is a governmental entity, an international organization, a central bank, or an entity wholly owned by one or more of the foregoing entities
	<input type="checkbox"/>	Active NFE other than the above (Please specify _____)
	<input type="checkbox"/>	Investment entity that is managed by another financial institution and located in a non-participating jurisdiction
	<input type="checkbox"/>	NFE that is not an active NFE

**Part 4 Controlling Persons ( Complete this part if the entity account holder is passive NFE )**

Indicates all the names of controlling person(s) of the declarer in the table below. If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official. Complete Self-certification of Controlling Person (G68CP) for each controlling person.

(1)	(2)
(3)	(4)
(5)	(6)
(7)	(8)

## Part 5 Declarations and Signature

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by the financial institution for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the Policyholder and any reportable account(s) may be reported by the financial institution to U.S. Government and/or the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region / Financial Services Bureau of the Government of Macau Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the Policyholder may be resident for tax purposes, pursuant to the legal provisions for exchange of financial account information provided under U.S. Foreign Account Tax Compliance Act (FATCA) and/or the Inland Revenue Ordinance (Cap.112) / Macau laws and regulations.

I certify that I am the Policyholder / I am authorized to sign for the Policyholder of all the account(s) to which this form relates. I undertake to advise YF Life Insurance International Limited ("the Company") of any change in circumstances which affects the tax residency status of the individual identified in this form or causes the information contained herein to become incorrect, and to provide the Company with a suitably updated self-certification form within 30 days of such change in circumstances.

I declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete.

**WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false, or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction shall bear any legal liability(ies) arising therefrom.**

Name	Signature and Company Stamp
#Capacity	Date (MM/DD/CCYY)

# E.g., director or officer of a company, partner of a partnership, trustee of a trust etc.

### Remarks:

#### 1. "NFE"

The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

An "NFE" is any Entity that is not a Financial Institution.

#### 2. "Active NFE"

An NFE is an "Active NFE" if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- (a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a governmental Entity, an international organisation, a central bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE 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 trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this 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;
- (e) the NFE is not yet operating a business and has no prior operating history, (a "start-up NFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or

- (h) the NFE meets all of the following requirements (a “non-profit NFE”) :
- i. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - ii. it is exempt from income tax in its jurisdiction of residence;
  - iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - v. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

### 3. “Passive NFE”

A “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.