



非居民金融账户涉税信息尽职调查相关文件

根据《非居民金融账户涉税信息尽职调查管理办法》规定，我行应开展存量非居民金融账户涉税信息的尽职调查工作。以下为非居民金融账户涉税信息尽职调查相关文件，请您配合填写并提交我行：

1) 请根据您的真实情况提交 [《非居民个人税收居民身份声明表》](#)。

2) 如您适用以下情形，请额外提交相应文件。

| 适用情形 | 额外提交文件 |
|---|-----------------------|
| 情形一： <ul style="list-style-type: none">如您留存于我行的信息有非中华人民共和国居民标识，而您声明不是该境外国家/地区的税收居民。（注1） | 《解释说明函》（注2） |
| 情形二： <ul style="list-style-type: none">如您留存于我行的信息有非中华人民共和国居民标识，而您声明不是该境外国家/地区的税收居民。且，您仅声明为中国税收居民。 | 《解释说明函》以及《辅助证明文件》（注3） |

注1：非中华人民共和国居民标识，包括境外国家/地区身份证明、境外国家/地区地址、境外国家/地区电话号码(且没有中华人民共和国境内电话号码)、账户代理人或者授权签字人的境外国家/地区地址等。为非居民金融账户涉税信息尽职调查之目的，境外地区包括香港特别行政区、澳门特别行政区和台湾。

注2： [《解释说明函》](#)

注3：《辅助证明文件》是指下列由中国政府部门出具的有效证明材料之一。

- 税务部门向个人出具的 [《中国税收居民身份证明》](#)
- 中华人民共和国居民身份证
- 外国人永久居留身份证
- 个人在中国境内居住满一年的证明材料，如护照记载的出入境记录等

敬请注意，我行在进行上述非居民金融账户涉税信息尽职调查工作过程中，不会以任何理由要求您提供账户密码、支付密码、网银登录密码、手机银行登录密码、短信验证码等信息，请您注意保护相关信息，防止信息泄露给您造成资金损失。

您还可登录国税局网站 http://www.chinatax.gov.cn/aeoi_index.html 查询更多有关《非居民金融账户涉税信息尽职调查管理办法》的信息。如您对以上内容有所疑问，您可致电客户经理、或拨打我行客户服务热线 400-821-1880；或前往我行各分支网点进行咨询。感谢您的理解和支持。

花旗银行（中国）有限公司
二零一八年三月



CRS Due Diligence Related Documents

Dear Customer,

Citibank China Co., Ltd (“Citibank”) shall conduct due diligence on financial accounts of existing non-resident customers as required by “Administrative Measures for Due Diligence of Tax-related Information in Non-resident Financial Accounts” (“Accounts Due Diligence”).

Below are the required documents need to be submitted to Citibank.

1) Please fill in the form “[CRS Self-certification Form for Individuals](#)” completely and accurately.

2) Please provide additional document(s), if you are applicable to below scenarios.

| Scenario | Additional Document(s) |
|---|---|
| Scenario 1: <ul style="list-style-type: none">If you hold any overseas information, but repudiate tax resident of such overseas countries.⁽¹⁾ | “CRS Indicia Reasonable Written Explanation” ⁽²⁾ |
| Scenario 2: <ul style="list-style-type: none">If you hold any overseas information, but repudiate tax resident of such overseas countries.⁽¹⁾ And,If you declare that you are only a Chinese tax resident. | “CRS Indicia Reasonable Written Explanation” and, “Supporting Documents” ⁽³⁾ |

Note1: Overseas information herein includes ID certificate, overseas address, overseas telephone number (and do not have domestic telephone number), or your POA has any overseas address. For the purpose of Accounts Due Diligence, overseas herein includes Hong Kong Special Administrative Area, Macau Special Administrative Area and Taiwan.

Note2: “[CRS Indicia Reasonable Written Explanation](#)”

Note3: “Supporting Documents” refers to one of documents listed below.

- [Certificate of Chinese Fiscal Resident](#) authorized by the SAT
- China Identification Card
- China Foreign Permanent Resident Identification Card
- A proof of one year or more residence in China for non-domicile individuals. i.e. entry-exit record in individual passport

Please note that Citibank will not require you to provide customer’s account passwords, payment passwords, login information for online banking and mobile banking and SMS verification code and etc., during the Accounts Due Diligence. Please carefully protect your information to avoid any possible information leakage and fund loss.

For more information on CRS regulation, please visit the website of the State Administrative Taxation http://www.chinatax.gov.cn/aeoi_index.html. Should you have any queries, please visit any of Citibank branches, or contact your Relationship Manager or dial in 24-Hour Service Hotline 400-821-1880. Thank you for your understanding and cooperation.

Citibank China Co., Ltd.
March, 2018