版本日期：108 年 8 月 30 日
Release Date: August 30, 2019

適用所得稅協定上限稅率申報書
Tax Return for a Person Entitled to the Reduced Tax Rate Stipulated in an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income

（扣繳義務人辦理扣繳申報專用 For use of tax withholder filing for withheld tax.）

扣繳單位 Withholding agency	名稱 Name：鈺緯科技開發股份有限公司
	統一編號 Business Administration No. (BAN)：89376900
	地址 Address：新北市中和區中山路二段３５１號９樓
	扣繳義務人 Tax withholder：鈺緯科技開發股份有限公司
所得人（或外國機構投資人） Recipient of income or foreign institutional investor (FINI)	國籍 Nationality：GB
	他方締約國稅務識別碼[1]Tax Identification Number (TIN) of the other Contracting State[1]：
	姓名／單位名稱 Name：花旗託管柏克萊資本ＳＢＬ／ＰＢ投資專戶
	地址 Address：臺北市松山區南京東路四段１６號９樓
所得人（或外國機構投資人）在中華民國境內設立常設機構之情形（請於☐內打✓，所得人為個人者免填） Has the recipient of income or the FINI had a permanent establishment (PE) within the territory of the Republic of China (ROC)? (please check the appropriate box(es); if the recipient of income is an individual, this section is not required)	☑無常設機構 No PE in the ROC
	☐有常設機構 With a PE in the ROC 名稱 Name： 統一編號 Business Administration No. (BAN)： 地址 Address： 所得相關之股份、債權、權利或技術與該常設機構有無實際關聯？ Are the relevant shares, debt-claims, rights, or technology in relation to the income effectively connected with such PE? ☐無 No ☐有 Yes（勾選本項者，所得應併入營業利潤計算，不適用本申報書 If this box is checked, this form is not applicable and the income shall be consolidated with the profits that attributed to such PE.）
適用之所得稅協定及條文 The applicable Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income (DTA) and its provisions	依據中華民國與_英國_（他方締約國國名）所得稅協定第_10_條 In accordance with the provisions of Article _10_of the DTA between the ROC and _GB_(name of the other Contracting State).
所得類別（請於☐內打✓） Items of income (please check	☑股利 Dividends ☐利息 Interests ☐權利金 Royalties ☐技術服務所得 Technical fees ☐其他 Other(s)

[1] 他方締約國未核發者免填。Please skip this column if the other Contracting State does not issue a TIN.

the appropriate box(es))	
所得人（或外國機構投資人）屬下列類型案件者，請檢附右列文件（請於☐內打✓） Where the recipient of income or the FINI involved belongs to one of the following case types, please provide the documents listed on the right side (please check the appropriate box(es)) ☐ A：依據適用之所得稅協定規定，基金、信託或受託人視為所得之受益所有人[2] Cases in which the fund, trust, or trustee is deemed to be the beneficial owner of the income according to the provisions of the applicable DTA[2] ☑ B：外國機構投資人以基金型態登記，且該基金為他方締約國居住者[3] Cases in which the FINI invests with the status of a fund, and that fund is a resident of the other	☐ 1.稽徵機關核准所得人（或外國機構投資人）適用所得稅協定上限稅率函（核准文號：＿＿＿＿＿＿）。 The letter issued by the tax collection authority for the recipient of income or the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: ＿＿＿＿＿＿. ☑ 2.未取得1.之核准函者，請檢附下列文件： Please provide the following documents if the aforementioned is not available: (1)居住者證明： Resident Certificate: ☑①案件類型屬 A、B、C 者：他方締約國稅務機關出具之基金、信託或受託人居住者證明。 For case type A, B, or C: The Resident Certificate of the fund, trust, or trustee issued by the tax collection authority of the other Contracting State. ☐②案件類型屬 D、E 者：他方締約國稅務機關出具之所得人（或外國機構投資人）居住者證明。 For case type D or E: The Resident Certificate of the recipient of income or the FINI issued by the tax collection authority of the other Contracting State. (2)受益所有人證明（擇一勾選）： Beneficial owner status (Please check one of the following boxes): ☐①請敘明適用之所得稅協定條次及規定（限案件類型屬 A 者　　）： 。 Please state the applicable Article(s) of the DTA and the provisions stipulated therein (only applicable to case type A): ＿＿＿＿＿＿

Contracting State[3]

☐ C：外國機構投資人非以基金型態登記，其與他方締約國居住者簽訂信託契約投資，且該信託為他方締約國居住者
Cases in which the FINI invests not with the status of a fund but by means of holding a trust relationship with residents of the other Contracting State, and that trust is a resident of the other Contracting State

☐ D：外國機構投資人非以基金型態登記，以自有資金投資
Cases in which the FINI invests not with the status of a fund, but as an entity whose capital for investment is self-owned

☐ E：個人、法人或其他實體（不包括外國機構投資人）之案件
Cases in which the recipient of income is an individual, a legal person, or other entity. (the FINI is excluded)

B、C 者）。
A declaration identifying the fund or trust as the beneficial owner of the income provided by the FINI pursuant to Paragraph 2 of the Explanatory Decree No. 10800577770[4] issued by the MOF on June 24, 2019 (only applicable to case type B or C),

☐③所得人（或外國機構投資人）依據財政部108.6.24令第1點規定出具其為所得之受益所有人自我聲明（限案件類型屬 D、E 者）。
A declaration identifying the recipient of income or the FINI as the beneficial owner of the income provided by the recipient of income or the FINI pursuant to Paragraph 1 of the Explanatory Decree No. 10800577770 issued by the MOF on June 24, 2019 (only applicable to case type D or E), or

☐④其他足以證明所得人（或外國機構投資人、基金、信託、受託人）為所得之受益所有人之文件（適用於所有案件類型）：
。
Document(s) other than the above-mentioned which may prove that the recipient of income or the FINI, fund, trust, trustee is the beneficial owner of the income (applicable to all case types): _____.

3.所得計算之證明文件，請依所得類別逐一檢附：
Please provide document(s) pertaining to the calculation of each item of income:

☑股利所得：持有股權或受益憑證、股利發放計算表或通知單等證明文件。
Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.

☐利息所得：借貸合約或存款資料、計息明細或通知單等證明文件。
Interests: loan contracts or deposit records, interest statements, notices, etc.

☐權利金或技術服務所得：授權或技術服務合約（含中譯本）、計算權利金或技術費之明細等證明文件。
Royalties or Technical fees: the licensing or technical service

	contracts (including a copy or translation of the Chinese text), documents pertaining to the calculation of royalties or technical fees due, etc. ☐其他，文件名稱：_____。 Other(s). Title of the document(s):_____.
外國機構投資人非屬前述A、B、C、D類型，請檢附右列文件（請於☐內打✓） Where the FINI involved does not belong to the aforementioned case type A, B, C, or D, please provide the documents listed on the right side (please check the appropriate box(es))	☐ 1.稽徵機關核准外國機構投資人適用所得稅協定上限稅率函（核准文號：_____）。 The letter issued by the tax collection authority for the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: _____. ☐ 2.未取得1.之核准函者，請檢附下列文件： Please provide the following documents if the aforementioned is not available: (1)所得發生前一年12月31日至所得發生時任一時點之受益人名冊（內容包括受益人名稱、稅務識別碼、地址、持有受益權單位數或收益分配比例等資訊）。 A list of beneficiaries at any time between the date of December 31 of the preceding year in which income is incurred and the date on which the income is incurred. (The content of the list of beneficiaries shall include the names, Tax Identification Numbers, and addresses of beneficiaries, the number of units which are held by each beneficiary or the proportion of the beneficial rights to which each of the beneficiaries is entitled.) (2)居住者證明及受益所有人證明： The Resident Certificate and documents identifying the person(s) as the beneficial owner(s) of such income: ☐①他方締約國稅務機關所出具受益人名冊所載個別受益人為他方締約國居住者之證明。 The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates that each beneficiary named on the list of beneficiaries is a resident of the other Contracting State. ☐②無個別受益人之居住者證明者，請就下列 i 或 ii 之文件擇一檢附： Please provide the documents listed either in item i. or item ii. if the Resident Certificate of each beneficiary is not available: ☐ i.他方締約國稅務機關所出具受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信

託發行受益權單位總數比例或得享受之收益分配比例之居住者證明。

The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled.

☐ ii.他方締約國稅務機關僅出具檢附外國機構投資人之居住者證明者，請另檢附下列(i)及(ii)之文件：

Please, in addition, provide the following documents if the other Contracting State issues only a Resident Certificate for the FINI:

(i)外國機構投資人聲明書：應載明受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例，並經當地國我駐外單位驗證、或由當地法院或政府機關出具證明、或經當地法定公證機關驗證。

A Statement issued by the FINI: the content of the statement shall include the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled. Such statement shall be attested by an overseas agency of the ROC or consulate in the other Contracting State, or attested by a court or a government authority or verified by a notary of the other Contracting State.

(ii)公開說明書或投資計畫書。

Prospectuses for public offerings or prospectuses of investing schemes.

3.所得計算之證明文件，請依所得類別逐一檢附：

Please provide document(s) pertaining to the calculation of each item of income:

☐股利所得：持有股權或受益憑證、股利發放計算表或通知單等證明文件。

Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.

☐利息所得：借貸合約或存款資料、計息明細或通知單等證

	明文件。 Interests: Loan contracts or deposit records, interest statements, notices, etc.

扣繳單位蓋章 Withholding agency's seal：

扣繳義務人簽章 Tax withholder's seal and signature：

聯絡人 Contact person：

聯絡電話 Telephone No.：

聯絡地址 Address：

申報日期 Filing date：

4371450099

扣繳單位設立（變更）登記申請書

（統一編號編配通知書）

收件	日期	年 月 日
	編號	99090174

扣繳單位統一編號
18487237

受理申請稽徵機關	機關代號		
信義稽徵所	A	0	3

檔案	日期	年 月 日
	編號	

扣繳單位組織別（請於原當欄項打）	營利事業總機構 A	執行業務 測資 B	執行業務 合夥 C	機關 D	團體 E	信託專戶 G	一般外國法人 H	外國法人開立新臺幣帳戶 K	其他 F	扣繳單位稅籍編號
						/			-	

打"處	登記原因		打"處	登記原因		附件
	01	設立登記		03	變更扣繳單位名稱	1.主管機關核准文件影本 乙份 2.負責人及扣繳義務人國民身分證影本 乙份 3.所在地房屋稅單影本乙份
V	02	變更負責人 扣繳義務人		04	地址變更（遷入）	
	11	註銷登記				

稽徵機關變更登記說明					
打"處	登記原因		打"處	登記原因	
	20	變更扣繳單位統一編號		16	補建檔
	17	撤銷登記		49	資料釐正
	18	擅自他遷			

項目		填載內容	變更者打"
扣繳單位名稱		花旗(台灣)商業銀行受託保管柏克萊資本證券有限公司投資專戶	
扣繳單位所在地址		台北市信義區松智路1號16樓	
		房屋稅籍編號（請依房屋稅單管理代號欄填寫）：縣市 A；鄉鎮區市 1 7；村里別 1 6；流水號(樓號戶號) 0 1 4 8 0 1 6	
負責人	姓名	管國霖　國民身分證統一編號 D 1 2 0 0 4 3 7 2 9	V
	地址	臺南市東區裕農里6鄰裕農路357巷11號	V
扣繳義務人	姓名	管國霖　國民身分證統一編號 D 1 2 0 0 4 3 7 2 9	V
	地址	臺南市東區裕農里6鄰裕農路357巷11號	V
外國法人在臺代理人或代表人	姓名	國民身分證統一編號	
	地址	縣市　鄉鎮區市　街路　段　巷　弄　號之　樓之　（　室）	
設立日期		九十年一月九日　作廢之原扣繳單位統一編號	
主要捐贈者名稱		主要捐贈者統一編號	
會計期間		自　年　月　日至　年　月　日　聯絡電話：02-2576-6085	
總機構/營利事業	名稱	統一編號	
	地址		
登記資產總額		主管機關核准文號 F31007019	

說明
一、有關稅務書表欄填列扣繳單位統一編號者，敬請確實依照該號碼填用。
二、本通知單請妥為保存，俾便隨時查用。
三、特此通知。

第2聯　扣繳單位留存聯

財政部臺北市國稅局 信義分局 199.09.23 申報資料收件章 67

財政部臺北市國稅局 商機 全功能櫃台 信義分局

扣繳單位、負責人、扣繳義務人章

花旗(台灣)商業銀行受託保管柏克萊資本證券有限公司投資專戶

Victor Kuan 信託部專用章

同一證券經紀商開設二個以上交易帳戶完成登記證明（最新資訊）

身分編號： F31007019

證券商開立帳號爲： 九九開頭加四位流水號(九九七、九九八除外)及一碼檢查碼

證券商開戶身分碼： 401

投資人帳戶名稱： 花旗(台灣)商業銀行受託保管柏克萊資本證券有限公司投資專戶

投資人英文名稱： Barclays Capital Securities Limited

保管銀行： 花旗(台灣)商業銀行

代理人： 花旗(台灣)商業銀行

同一證券經紀商開設二個以上交易帳戶
1.交易帳戶一 符合之規定條件 ○投資策略委請外部經理人操作 ●內部投資作業使用不同交易平台 ○指派不同外部帳戶管理者（如國際證券或全球保管銀行）操作管理帳戶之需求 ○其他經主管機關核定者 帳戶戶名：柏克萊資本證券有限公司--柏克萊資本證券有限公司 SBL/PB 英文戶名：Barclays Capital Securities Limited--Barclays Capital Securities Limited SBL/PB 已完成登記日期：2006/06/27

HM Revenue
& Customs

Certificate of UK residence

Stratford Regional Centre
9th Floor
Large Business London
14 Westfield Avenue,
Stratford,
London,
E20 1HZ

Web: www.hmrc.gov.uk

Email:
contactus.largebusinesslondon@hmrc.gov.uk

To whom it may concern

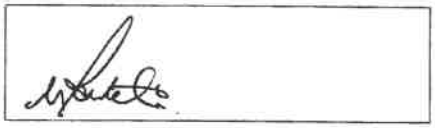
Date 2 January 2025

Certificate of UK residence

Unique Taxpayer Reference (UTR):	**3396016047**
Company name:	**Barclays Capital Securities Limited**
Registered office address:	**One Churchill Place, London, United Kingdom, E14 5HP**

I certify that to the best of HM Revenue and Customs' knowledge the above company as at 1st January 2025 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and TAIWAN.

Signature



Name

Mike Panteli

Officer of HM Revenue & Customs

Office stamp

H.M. REVENUE & CUSTOMS
Large Business London

2 January 2025

Stratford Regional Centre
14 Westfield Avenue, Stratford,
LONDON E20 1HZ

BARCLAYS

One Churchill Place
London E14 5HP
United Kingdom

Tel: +44 (0)20 7116 1000

barclays.com

Date: 16th January 2025

Taiwan Beneficial Ownership Letter for the year **2025**

To whom it may concern,

We, **Barclays Capital Securities Limited** (Investor Number **F31007019**) with our principal place of business at **One Churchill Place, London E14 5HP, United Kingdom** hereby confirm the following;

1. We are a **United Kingdom** resident with a CORPORATE nature being able to benefit from the double taxation agreement currently in place with Taiwan;
2. We are the sole (100%) beneficial owner of the assets we may hold from time to time in the investment account in Taiwan set up under "Regulations Governing Investment in Securities by Overseas Chinese and Foreign Nationals";
3. The source of funds in the FINI account registered in the republic of China (Taiwan) is solely (100%) from **Barclays Capital Securities Limited**'s own fund. This said funds in the FINI account are not derived from any offshore investment funds, agency contracts with offshore customers, discretionary agency trading, or trust deeds or any other source that is not in the nature of own funds.
4. All information provided by us from time to time concerning ourselves is true and correct in every aspect.

We agree to notify you immediately if any of the information provided shall become untrue. Until you receive written notice to the contrary, you are entitled to act reliance on such information. This confirmation shall be deemed repeated on each and every occasion on which you are provided with new or additional information for the purpose of applying for tax exemption / reduction.

We hereby irrevocably agree to indemnify you and keep you indemnified against all claims, demands, actions, liabilities, damages, costs, losses and expenses of whatever nature (other than those arising from any fraud or gross negligence on your part or on the part of your employees) which you may incur in any way as a result of complying with our request to submit the applications and make the related declarations.

Yours faithfully,

For and behalf of **Barclays Capital Securities Limited**

Christopher Veros, Vice President

Barclays Capital Securities Ltd.
Registered in England 1929333
Registered Office:
One Churchill Place
London E14 5HP
Barclays Capital Securities is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority

Barclays Capital Securities Limited is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Registered in England. Registered No: 1929333. Registered Office: 1 Churchill place, London E14 5HP.

IBIM12320. August 2024

(中譯文)

謹致所有相關人士：
日期：2025 年 1 月 2 日
我們的參考編號：33960 16047
你的參考編號：

Stratfor Regional Centre
9th Floor
Large Business London
14 Westfield Avenue,
Stratford,
London
E20 1HZ

Web: www.hmrc.gov.uk
Email: contactus.largebusinesslondon@hmrc.gov.uk

居住者證明

英國國稅局在此證實 BARCLAYS CAPITAL SECURITIES LIMITED 是英國居民並適用於英國所得稅法。該公司依據英國稅法支付所有包含英國以外之其他國家必須繳納之所得稅 ，包括依據台灣及英國雙邊租稅協定定義之英國境外所產生之股利所得和利息所得。

(本中譯文僅就後附之英文信函為翻譯，如有任何出入，將以英文原文為準。)

(本中文簡譯僅供參考，以英文版本為準)
(本文件適用於 2025 年租稅協定國投資人自有資金聲明)

日期：2025 年 1 月 16 日

敬啟者，

本機構 BARCLAYS CAPITAL SECURITIES LIMITED（投資人編號：F31007019）茲此確認下列事項：

1. 本機構為英國 居民，且為公司組織，得適用與台灣簽署之雙邊租稅協定；

2. 本機構係依據「華僑及外國人投資證券管理辦法」登記投資專戶資產之唯一受益所有權人[1]。

3. 本機構於中華民國(台灣)登記投資專戶資金之唯一來源為本機構 BARCLAYS CAPITAL SECURITIES LIMITED 自有資金。該投資專戶資金並非來自境外投資基金、境外客戶委託合約、全權委託交易、信託契約或任何其他非自有資金。

4. 關於本機構提供之資訊皆為真實且正確。

本機構同意所提供資料若有任何變更，立即通知台端。台端除非收到變更通知，得憑本機構所提供資料辦理相關事宜。本確認函亦適用於本機構為適用租稅免稅/優惠稅率而提供之更新或額外資料。

就任何依據本確認函採行之作為所導致之一切主張、請求、行為、責任、損害、成本、損失及費用(但任何 i)因台端或台端的受雇人一方之詐欺或重大過失所導致者，以及/或者 ii) 間接，意外或特殊損失除外)，本機構同意賠償。

_____

僅代表 BARCLAYS CAPITAL SECURITIES LIMITED

[1] 受益所有權為一重要概念，用以決定客戶是否得適用雙邊租稅協定優惠稅率。不應假設受益所有權人即紀錄上之所有人。如有疑問，請向您的稅務顧問諮詢。

SCREEN: ESD3310B　　除息股東資料查詢　　DATE: 114/07/03
USER: F1200　　總檔　　TIME: 16:05:01

公司： M5　年度： 114　期別： 1

鈺緯科技開發股份有限公司

戶號： 3917　18487237　花旗託管柏克萊資本ＳＢＬ／ＰＢ投資專戶

身份別： Q 外國法人及投資機構　稅別： ＵＵ　稅率： 10.00 % 10.0000 %

質設股數	:	0	掛失股數	:	0
除息時股數	:	58,583	負責人扣繳健保費	:	0
盈餘股利	:	86,496	給付總額 ８７	:	86,496
公積股利	:	30,669	原可扣抵稅額８７	:	0
公積股利應稅	:	0	公積所得稅額	:	0
盈餘所得稅	:	8,649	可扣抵稅額８７	:	0
			給付淨額 ８７	:	77,847
盈餘公積所得稅	:	8,649	應扣繳稅額８７外	:	8,649
給付淨額	:	108,516	原抵繳稅額 ８７外	:	0
除息健保應扣	:	0	抵繳稅額 ８７外	:	0
除息健保實扣	:	0	扣繳稅額 ８７外	:	8,649
除權健保應扣	:	0			
除權健保實扣	:	0	給付總額８６	:	0
郵匯費	:	10	所得稅 ８６	:	0
實發股利	:	108,506	給付淨額８６	:	0

ＰＦ０１：結束作業　０２：回上畫面　PAGEDOWN：下一頁　０５：除息明細

版本日期：108 年 8 月 30 日
Release Date: August 30, 2019

適用所得稅協定上限稅率申報書
Tax Return for a Person Entitled to the Reduced Tax Rate Stipulated in an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income

（扣繳義務人辦理扣繳申報專用 For use of tax withholder filing for withheld tax.）

扣繳單位 Withholding agency	名稱 Name：鈺緯科技開發股份有限公司
	統一編號 Business Administration No. (BAN)：89376900
	地址 Address：新北市中和區中山路二段３５１號９樓
	扣繳義務人 Tax withholder：鈺緯科技開發股份有限公司
所得人（或外國機構投資人） Recipient of income or foreign institutional investor (FINI)	國籍 Nationality：GB
	他方締約國稅務識別碼[5]Tax Identification Number (TIN) of the other Contracting State[1]：
	姓名／單位名稱 Name：匯豐銀行託管美林國際公司投資專戶
	地址 Address：台北市南港區忠孝東路７段３６９號１１樓
所得人（或外國機構投資人）在中華民國境內設立常設機構之情形（請於☐內打✓，所得人為個人者免填） Has the recipient of income or the FINI had a permanent establishment (PE) within the territory of the Republic of China (ROC)? (please check the appropriate box(es); if the recipient of income is an individual, this section is not required)	☑無常設機構 No PE in the ROC
	☐有常設機構 With a PE in the ROC 名稱 Name： 統一編號 Business Administration No. (BAN)： 地址 Address： 所得相關之股份、債權、權利或技術與該常設機構有無實際關聯？ Are the relevant shares, debt-claims, rights, or technology in relation to the income effectively connected with such PE? ☐無 No ☐有 Yes（勾選本項者，所得應併入營業利潤計算，不適用本申報書 If this box is checked, this form is not applicable and the income shall be consolidated with the profits that attributed to such PE.）
適用之所得稅協定及條文 The applicable Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income (DTA) and its provisions	依據中華民國與_英國_（他方締約國國名）所得稅協定第_10_條 In accordance with the provisions of Article _10_of the DTA between the ROC and _GB_(name of the other Contracting State).
所得類別（請於☐內打✓） Items of income (please check the appropriate box(es))	☑股利 Dividends ☐利息 Interests ☐權利金 Royalties ☐技術服務所得 Technical fees ☐其他 Other(s)

[5] 他方締約國未核發者免填。Please skip this column if the other Contracting State does not issue a TIN.

所得人（或外國機構投資人）屬下列類型案件者，請檢附右列文件（請於☐內打✓） Where the recipient of income or the FINI involved belongs to one of the following case types, please provide the documents listed on the right side (please check the appropriate box(es))	☐ 1.稽徵機關核准所得人（或外國機構投資人）適用所得稅協定上限稅率函（核准文號：＿＿＿＿＿＿）。 The letter issued by the tax collection authority for the recipient of income or the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: ＿＿＿＿＿＿. ☑ 2.未取得1.之核准函者，請檢附下列文件： Please provide the following documents if the aforementioned is not available: (1)居住者證明： Resident Certificate: ☑①案件類型屬 A、B、C 者：他方締約國稅務機關出具之基金、信託或受託人居住者證明。 For case type A, B, or C: The Resident Certificate of the fund, trust, or trustee issued by the tax collection authority of the other Contracting State. ☐②案件類型屬 D、E 者：他方締約國稅務機關出具之所得人（或外國機構投資人）居住者證明。 For case type D or E: The Resident Certificate of the recipient of income or the FINI issued by the tax collection authority of the other Contracting State. (2)受益所有人證明（擇一勾選）： Beneficial owner status (Please check one of the following boxes): ☐①請敘明適用之所得稅協定條次及規定（限案件類型屬 A 者　　）： 。 Please state the applicable Article(s) of the DTA and the provisions stipulated therein (only applicable to case type A): ＿＿＿＿＿＿

☐ C：外國機構投資人非以基金型態登記，其與他方締約國居住者簽訂信託契約投資，且該信託為他方締約國居住者 Cases in which the FINI invests not with the status of a fund but by means of holding a trust relationship with residents of the other Contracting State, and that trust is a resident of the other Contracting State	A declaration identifying the fund or trust as the beneficial owner of the income provided by the FINI pursuant to Paragraph 2 of the Explanatory Decree No. 10800577770[4] issued by the MOF on June 24, 2019 (only applicable to case type B or C), ☐③所得人（或外國機構投資人）依據財政部108.6.24令第1點規定出具其為所得之受益所有人自我聲明（限案件類型屬 D、E 者）。 A declaration identifying the recipient of income or the FINI as the beneficial owner of the income provided by the recipient of income or the FINI pursuant to Paragraph 1 of the Explanatory Decree No. 10800577770 issued by the MOF on June 24, 2019 (only applicable to case type D or E), or ☐④其他足以證明所得人（或外國機構投資人、基金、信託、受託人）為所得之受益所有人之文件（適用於所有案件類型）：。 Document(s) other than the above-mentioned which may prove that the recipient of income or the FINI, fund, trust, trustee is the beneficial owner of the income (applicable to all case types): _____.
☐ D：外國機構投資人非以基金型態登記，以自有資金投資 Cases in which the FINI invests not with the status of a fund, but as an entity whose capital for investment is self-owned	3.所得計算之證明文件，請依所得類別逐一檢附： Please provide document(s) pertaining to the calculation of each item of income: ☑股利所得：持有股權或受益憑證、股利發放計算表或通知單等證明文件。 Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.
☐ E：個人、法人或其他實體（不包括外國機構投資人）之案件 Cases in which the recipient of income is an individual, a legal person, or other entity. (the FINI is excluded)	☐利息所得：借貸合約或存款資料、計息明細或通知單等證明文件。 Interests: loan contracts or deposit records, interest statements, notices, etc. ☐權利金或技術服務所得：授權或技術服務合約（含中譯本）、計算權利金或技術費之明細等證明文件。 Royalties or Technical fees: the licensing or technical service contracts (including a copy or translation of the Chinese text),

	documents pertaining to the calculation of royalties or technical fees due, etc. ☐其他，文件名稱：_____。 Other(s). Title of the document(s):_____.
外國機構投資人非屬前述A、B、C、D類型，請檢附右列文件（請於☐內打✓） Where the FINI involved does not belong to the aforementioned case type A, B, C, or D, please provide the documents listed on the right side (please check the appropriate box(es))	☐ 1.稽徵機關核准外國機構投資人適用所得稅協定上限稅率函（核准文號：_____）。 The letter issued by the tax collection authority for the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: _____. ☐ 2.未取得1.之核准函者，請檢附下列文件： Please provide the following documents if the aforementioned is not available: (1)所得發生前一年12月31日至所得發生時任一時點之受益人名冊（內容包括受益人名稱、稅務識別碼、地址、持有受益權單位數或收益分配比例等資訊）。 A list of beneficiaries at any time between the date of December 31 of the preceding year in which income is incurred and the date on which the income is incurred. (The content of the list of beneficiaries shall include the names, Tax Identification Numbers, and addresses of beneficiaries, the number of units which are held by each beneficiary or the proportion of the beneficial rights to which each of the beneficiaries is entitled.) (2)居住者證明及受益所有人證明： The Resident Certificate and documents identifying the person(s) as the beneficial owner(s) of such income: ☐①他方締約國稅務機關所出具受益人名冊所載個別受益人為他方締約國居住者之證明。 The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates that each beneficiary named on the list of beneficiaries is a resident of the other Contracting State. ☐②無個別受益人之居住者證明者，請就下列 i 或 ii 之文件擇一檢附： Please provide the documents listed either in item i. or item ii. if the Resident Certificate of each beneficiary is not available: ☐ i.他方締約國稅務機關所出具受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例

之居住者證明。

The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled.

☐ ii.他方締約國稅務機關僅出具檢附外國機構投資人之居住者證明者，請另檢附下列(i)及(ii)之文件：

Please, in addition, provide the following documents if the other Contracting State issues only a Resident Certificate for the FINI:

(i)外國機構投資人聲明書：應載明受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例，並經當地國我駐外單位驗證、或由當地法院或政府機關出具證明、或經當地法定公證機關驗證。

A Statement issued by the FINI: the content of the statement shall include the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled. Such statement shall be attested by an overseas agency of the ROC or consulate in the other Contracting State, or attested by a court or a government authority or verified by a notary of the other Contracting State.

(ii)公開說明書或投資計畫書。

Prospectuses for public offerings or prospectuses of investing schemes.

3.所得計算之證明文件，請依所得類別逐一檢附：

Please provide document(s) pertaining to the calculation of each item of income:

☐股利所得：持有股權或受益憑證、股利發放計算表或通知單等證明文件。

Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.

☐利息所得：借貸合約或存款資料、計息明細或通知單等證明文件。

	Interests: Loan contracts or deposit records, interest statements, notices, etc.

扣繳單位蓋章 Withholding agency's seal：

扣繳義務人簽章 Tax withholder's seal and signature：

聯絡人 Contact person：

聯絡電話 Telephone No.：

聯絡地址 Address：

申報日期 Filing date：

扣繳單位設立（變更）登記申請書

（統一編號編配通知書）

收件	日期	102年8月2日
	編號	1020800 2.3

扣繳單位統一編號：2009 3322

受理申請稽徵機關	機關代號
信義	A03

檔案	日期	年 月 日
	編號	

扣繳單位組織別（請於適當欄項打V）	營利事業籌備處 A	執行業務 獨資 B	執行業務 合夥 C	機關 D	團體 E	信託專戶 G	一般外國法人 H	外國法人開立新臺幣帳戶 K	其他 F	扣繳單位稅籍編號
						✓			✓	

打V處	登記原因		打V處	登記原因	
	01	設立登記		03	變更扣繳單位名稱
✓	02	變更負責人扣繳義務人		04	地址變更（遷入）
	11	註銷登記		12	停業
	13	復業			

附件

1. 主管機關核准文件影本 1 份
2. 負責人及扣繳義務人國民身分證影本 1 份
3. 所在地房屋稅單影本，如為承租房屋請加附租賃合約書影本。
4. 執行業務及其他所得者註銷時請檢附業務狀況調查紀錄表乙份。

稽徵機關變更登記說明

打V處	登記原因		打V處	登記原因	
	20	變更扣繳單位統一編號		16	補建檔
	17	撤銷登記		49	資料釐正
	18	擅自他遷			

302850

項目		載內容	變更者打V
扣繳單位名稱		滙豐(台灣)商業銀行股份有限公司受託保管 美林國際公司投資專戶	
扣繳單位所在地址		縣市 鄉鎮區市 街路 段 巷 弄 號之 樓之 （ 室） 台北市基隆路一段333號13樓 房屋稅籍編號（請依房屋稅單管理代號欄填寫） 縣市 鄉鎮區市 村里別 流水號（樓號戶號） A17160026013	
負責人	姓名	蔡萱倫 國民身分證統一編號 A220581250	✓
	地址	縣市 鄉鎮區市 街路 段 巷 弄 號之 樓之 （ 室） 台北市基隆路一段333號13樓	
扣繳義務人	姓名	蔡萱倫 國民身分證統一編號 A220581250	✓
	地址	縣市 鄉鎮區市 街路 段 巷 弄 號之 樓之 （ 室） 台北市基隆路一段333號13樓	
外國法人在臺代理人或代表人	姓名	國民身分證統一編號	
	地址	縣市 鄉鎮區市 街路 段 巷 弄 號之 樓之 （ 室）	
設立日期		88年6月3日 作廢之原扣繳單位統一編號	
主要捐贈者名稱		主要捐贈者統一編號	
會計期間		自每年 月 日至每（次）年 月 日（本欄位僅供扣繳單位申請統一編號建檔用，如採特殊會計年度，請依所得稅法第23條及第66條之2規定辦理。） 扣繳單位電子郵件信箱：	
總機構/營利事業	名稱	統一編號 聯絡電話（1）：6631-2328	✓
	地址	聯絡電話（2）：	
登記資產總額		主管機關核准文號 F34046009	

說明
一、有關稅務書表需填列扣繳單位統一編號者，敬請[illegible]照該號碼填用。
二、本通知單請妥為保存，俾使隨時查用。
三、特此通知。

稽徵機關章

扣繳單位、負責人、扣繳義務人章

滙豐(台灣)商業銀行股份有限公司受託保管美林國際公司投資專戶

蔡萱倫 統一編號 編配通知書專用章

財政部臺北國稅局信義分局 全功能櫃台

101.11.485 本(1x3)單位留存聯

財政部臺北國稅局信義分局 102.08.2 申報資料收件章 王麗雅

外資基本資料查詢

Cash/Sec A/C: 001-302850-116/159

身分編號	F34046009
投資人中文名稱	美林國際公司
投資人英文名稱	Merrill Lynch International
代理人(或代表人)	匯豐(台灣)商業銀行股份有限公司
經證期局核准投資或經證交所許可投資或於證交所完成投資登記（更新）日期	2001/08/17

BofA SECURITIES

Merrill Lynch International
2 King Edward Street, London, EC1A 1HQ
T +44 (0)20 7628 1000
www.bofaml.com

Taiwan Beneficial Ownership Letter for the year of 2025

To Whom It May Concern,

We, MERRIL LYNCH INTERNATIONAL (Investor Number F34046009) with our principal place of business at 2 KING EDWARD STREET, LONDON, EC1A 1HQ, UNITED KINGDOM hereby confirm the following with respect to our holding under our account No: 001-302850-759 / 001-302850859 / 001-302850-808 / 001-302850-770 ("Main / SBL / Collateral / Bond Accounts") only:

1 We are a United Kingdom resident with a CORPORATE nature being able to benefit from the double taxation agreement currently in place with Taiwan;
2 We are the sole (100%) beneficial owner of the assets we may hold from time to time in the Main / SBL / Collateral / Bond Accounts in Taiwan set up under "Regulations Governing Investment in Securities by Overseas Chinese and Foreign Nationals";
3 The source of funds in the FINI account registered in the Republic of China (Taiwan) is solely (100%) from MERRIL LYNCH INTERNATIONAL's own fund. This said funds in the FINI account are not derived from any offshore investment funds, agency contracts with offshore customers, discretionary agency trading, or trust deeds or any other source that is not in the nature of own funds;
4 All information provided by us herein concerning ourselves is true and correct in every aspect.

We agree to notify HSBC Bank (Taiwan) Limited promptly if we become aware that any of the information provided herein shall become untrue. Until you receive written notice to the contrary, you are entitled to act in reliance on such information. This confirmation shall be deemed repeated on each and every occasion on which you are provided with new or additional information for the purpose of applying for tax exemption / reduction.

If any of the information provided herein becomes incorrect or untrue, we hereby irrevocably agree to indemnify you and keep you indemnified against all direct claims, liabilities, damages, costs, losses and expenses (other than those arising from any willful default, fraud or negligence on your part or on the part of your employees) which you may incur as a result of relying on such incorrect or untrue information. For the avoidance of doubt, we shall not be responsible for any indirect or consequential damages.

Yours faithfully,

For and on behalf of MERRILL LYNCH INTERNATIONAL

BANK OF AMERICA
OSCAR CASTALDI
V.P. - TAX OPS

Oscar Castaldi

Date: **27/01/2025**

Please note you may be contacted by a different BofA entity acting for and on behalf of your service provider where permitted by law. This does not change your service provider. Please visit www.bofaml.com for further information.
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HM Revenue & Customs

Certificate of UK residence

Stratford Regional Centre
9th Floor
Large Business London
14 Westfield Avenue,
Stratford,
London,
E20 1HZ

Web: www.hmrc.gov.uk

Email:
contactus.largebusinesslondon@hmrc.gov.uk

To whom it may concern

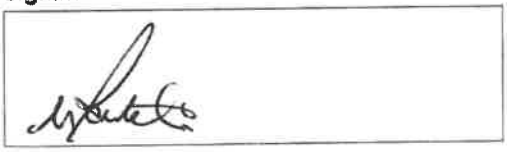
Date 2 January 2025

Certificate of UK residence

Unique Taxpayer Reference (UTR):	**268/93510 13503**
Company name:	**MERRILL LYNCH INTERNATIONAL**
Registered office address:	**2 King Edward Street, London, EC1A 1HQ**

I certify that to the best of HM Revenue and Customs' knowledge the above company as at 1st January 2025 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Taiwan.

Signature



Name

Mike Panteli

Officer of HM Revenue & Customs

Office stamp

H.M. REVENUE & CUSTOMS
Large Business London

2 January 2025

Stratford Regional Centre
14 Westfield Avenue, Stratford,
LONDON E20 1HZ

序號: 31

統編: 20093322

（本中文簡譯僅供參考，以英文版本為準）

（本文件適用租稅協定國投資人自有資金證明）

適用區間：**2025.01.01** 至 **2025.12.31**

敬啟者，

本機構**匯豐(台灣)商業銀行股份有限公司受託保管美林國際公司投資專戶**（投資人編號：**F34046009**）茲此確認下列事項：

1. 本機構為**英國(GB)**居民，且為公司組織，得適用與台灣簽署之雙邊租稅協定；

2. 本機構依據「華僑及外國人投資證券管理辦法」登記投資專戶資產之唯一受益所有權人。

3. 本機構於中華民國（台灣）登記投資專戶資金之唯一來源為本機構**匯豐(台灣)商業銀行股份有限公司受託保管美林國際公司投資專戶**自有資金。該投資專戶資金並非來自境外投資基金、境外客戶委託合約、全權委託交易、信託契約或任何其他非自有資金。

4. 關於本機構提供之資訊皆為真實且正確。

本機構同意所提供資料若有任何變更，立即通知台端。台端除非收到變更通知，得憑本機構所提供資料辦理相關事宜。本確認函亦適用於本機構為適用租稅免稅/優惠稅率而提供之更新或額外資料。

就任何依據本確認函採行之作為所導致之一切主張、請求、行為、責任、損害、成本、損失及費用(但任何因台端所台端的受雇人一方之詐欺或重大過失所導致者除外)，本機構同意賠償。

_____

受益所有權人之授權簽名

SCREEN: ESD3310B　　除息股東資料查詢　　DATE: 114/07/03
USER: F1200　　總檔　　TIME: 16:05:06

公司： M5　年度： 114　期別： 1

鈺緯科技開發股份有限公司

戶號： 15023　20093322　匯豐銀行託管美林國際公司投資專戶

身份別： Q 外國法人及投資機構　稅別： U U　稅率： 10.00 % 10.0000 %

質設股數	:	0	掛失股數	:	0
除息時股數	:	24,000	負責人扣繳健保費	:	0
盈餘股利	:	35,435	給付總額 87	:	35,435
公積股利	:	12,564	原可扣抵稅額 87	:	0
公積股利應稅	:	0	公積所得稅額	:	0
盈餘所得稅	:	3,543	可扣抵稅額 87	:	0
			給付淨額 87	:	31,892
盈餘公積所得稅	:	3,543	應扣繳稅額 87 外	:	3,543
給付淨額	:	44,456	原抵繳稅額 87 外	:	0
除息健保應扣	:	0	抵繳稅額 87 外	:	0
除息健保實扣	:	0	扣繳稅額 87 外	:	3,543
除權健保應扣	:	0			
除權健保實扣	:	0	給付總額 86	:	0
郵匯費	:	10	所得稅 86	:	0
實發股利	:	44,446	給付淨額 86	:	0

版本日期：108 年 8 月 30 日
Release Date: August 30, 2019

適用所得稅協定上限稅率申報書

Tax Return for a Person Entitled to the Reduced Tax Rate Stipulated in an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income

（扣繳義務人辦理扣繳申報專用 For use of tax withholder filing for withheld tax.）

扣繳單位 Withholding agency	名稱 Name：鈺緯科技開發股份有限公司
	統一編號 Business Administration No. (BAN)：89376900
	地址 Address：新北市中和區中山路二段３５１號９樓
	扣繳義務人 Tax withholder：鈺緯科技開發股份有限公司
所得人（或外國機構投資人） Recipient of income or foreign institutional investor (FINI)	國籍 Nationality：GB
	他方締約國稅務識別碼[9]Tax Identification Number (TIN) of the other Contracting State[1]：
	姓名／單位名稱 Name：匯豐銀行託管高盛國際公司投資專戶
	地址 Address：台北市南港區忠孝東路７段３６９號１１樓
所得人（或外國機構投資人）在中華民國境內設立常設機構之情形（請於☐內打✓，所得人為個人者免填） Has the recipient of income or the FINI had a permanent establishment (PE) within the territory of the Republic of China (ROC)? (please check the appropriate box(es); if the recipient of income is an individual, this section is not required)	☑無常設機構 No PE in the ROC
	☐有常設機構 With a PE in the ROC 名稱 Name： 統一編號 Business Administration No. (BAN)： 地址 Address： 所得相關之股份、債權、權利或技術與該常設機構有無實際關聯？ Are the relevant shares, debt-claims, rights, or technology in relation to the income effectively connected with such PE? ☐無 No ☐有 Yes（勾選本項者，所得應併入營業利潤計算，不適用本申報書 If this box is checked, this form is not applicable and the income shall be consolidated with the profits that attributed to such PE.）
適用之所得稅協定及條文 The applicable Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income (DTA) and its provisions	依據中華民國與_英國_（他方締約國國名）所得稅協定第_10_條 In accordance with the provisions of Article _10_of the DTA between the ROC and _GB_(name of the other Contracting State).
所得類別（請於☐內打✓） Items of income (please check the appropriate box(es))	☑股利 Dividends ☐利息 Interests ☐權利金 Royalties ☐技術服務所得 Technical fees ☐其他 Other(s)

[9] 他方締約國未核發者免填。Please skip this column if the other Contracting State does not issue a TIN.

所得人（或外國機構投資人）屬下列類型案件者，請檢附右列文件（請於☐內打✓） Where the recipient of income or the FINI involved belongs to one of the following case types, please provide the documents listed on the right side (please check the appropriate box(es))	☐ 1.稽徵機關核准所得人（或外國機構投資人）適用所得稅協定上限稅率函（核准文號：＿＿＿＿＿＿）。 The letter issued by the tax collection authority for the recipient of income or the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: ＿＿＿＿＿＿. ☑ 2.未取得1.之核准函者，請檢附下列文件： Please provide the following documents if the aforementioned is not available: (1)居住者證明： Resident Certificate: ☑①案件類型屬 A、B、C 者：他方締約國稅務機關出具之基金、信託或受託人居住者證明。 For case type A, B, or C: The Resident Certificate of the fund, trust, or trustee issued by the tax collection authority of the other Contracting State. ☐②案件類型屬 D、E 者：他方締約國稅務機關出具之所得人（或外國機構投資人）居住者證明。 For case type D or E: The Resident Certificate of the recipient of income or the FINI issued by the tax collection authority of the other Contracting State. (2)受益所有人證明（擇一勾選）： Beneficial owner status (Please check one of the following boxes): ☐①請敘明適用之所得稅協定條次及規定（限案件類型屬 A 者　　）： 。 Please state the applicable Article(s) of the DTA and the provisions stipulated therein (only applicable to case type A): ＿＿＿＿＿＿

☐ C：外國機構投資人非以基金型態登記，其與他方締約國居住者簽訂信託契約投資，且該信託為他方締約國居住者 Cases in which the FINI invests not with the status of a fund but by means of holding a trust relationship with residents of the other Contracting State, and that trust is a resident of the other Contracting State	A declaration identifying the fund or trust as the beneficial owner of the income provided by the FINI pursuant to Paragraph 2 of the Explanatory Decree No. 10800577770[4] issued by the MOF on June 24, 2019 (only applicable to case type B or C), ☐③所得人（或外國機構投資人）依據財政部108.6.24令第1點規定出具其為所得之受益所有人自我聲明（限案件類型屬 D、E 者）。 A declaration identifying the recipient of income or the FINI as the beneficial owner of the income provided by the recipient of income or the FINI pursuant to Paragraph 1 of the Explanatory Decree No. 10800577770 issued by the MOF on June 24, 2019 (only applicable to case type D or E), or ☐④其他足以證明所得人（或外國機構投資人、基金、信託、受託人）為所得之受益所有人之文件（適用於所有案件類型）：_____。 Document(s) other than the above-mentioned which may prove that the recipient of income or the FINI, fund, trust, trustee is the beneficial owner of the income (applicable to all case types): _____.
☐ D：外國機構投資人非以基金型態登記，以自有資金投資 Cases in which the FINI invests not with the status of a fund, but as an entity whose capital for investment is self-owned	3.所得計算之證明文件，請依所得類別逐一檢附： Please provide document(s) pertaining to the calculation of each item of income: ☑股利所得：持有股權或受益憑證、股利發放計算表或通知單等證明文件。 Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.
☐ E：個人、法人或其他實體（不包括外國機構投資人）之案件 Cases in which the recipient of income is an individual, a legal person, or other entity. (the FINI is excluded)	☐利息所得：借貸合約或存款資料、計息明細或通知單等證明文件。 Interests: loan contracts or deposit records, interest statements, notices, etc. ☐權利金或技術服務所得：授權或技術服務合約（含中譯本）、計算權利金或技術費之明細等證明文件。 Royalties or Technical fees: the licensing or technical service contracts (including a copy or translation of the Chinese text),

	documents pertaining to the calculation of royalties or technical fees due, etc. ☐其他，文件名稱：_____。 Other(s). Title of the document(s):_____.
外國機構投資人非屬前述A、B、C、D類型，請檢附右列文件（請於☐內打✓） Where the FINI involved does not belong to the aforementioned case type A, B, C, or D, please provide the documents listed on the right side (please check the appropriate box(es))	☐ 1.稽徵機關核准外國機構投資人適用所得稅協定上限稅率函（核准文號：_____）。 The letter issued by the tax collection authority for the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: _____. ☐ 2.未取得1.之核准函者，請檢附下列文件： Please provide the following documents if the aforementioned is not available: (1)所得發生前一年12月31日至所得發生時任一時點之受益人名冊（內容包括受益人名稱、稅務識別碼、地址、持有受益權單位數或收益分配比例等資訊）。 A list of beneficiaries at any time between the date of December 31 of the preceding year in which income is incurred and the date on which the income is incurred. (The content of the list of beneficiaries shall include the names, Tax Identification Numbers, and addresses of beneficiaries, the number of units which are held by each beneficiary or the proportion of the beneficial rights to which each of the beneficiaries is entitled.) (2)居住者證明及受益所有人證明： The Resident Certificate and documents identifying the person(s) as the beneficial owner(s) of such income: ☐①他方締約國稅務機關所出具受益人名冊所載個別受益人為他方締約國居住者之證明。 The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates that each beneficiary named on the list of beneficiaries is a resident of the other Contracting State. ☐②無個別受益人之居住者證明者，請就下列 i 或 ii 之文件擇一檢附： Please provide the documents listed either in item i. or item ii. if the Resident Certificate of each beneficiary is not available: ☐ i.他方締約國稅務機關所出具受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例

之居住者證明。

The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled.

☐ ii.他方締約國稅務機關僅出具檢附外國機構投資人之居住者證明者，請另檢附下列(i)及(ii)之文件：

Please, in addition, provide the following documents if the other Contracting State issues only a Resident Certificate for the FINI:

(i)外國機構投資人聲明書：應載明受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例，並經當地國我駐外單位驗證、或由當地法院或政府機關出具證明、或經當地法定公證機關驗證。

A Statement issued by the FINI: the content of the statement shall include the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled. Such statement shall be attested by an overseas agency of the ROC or consulate in the other Contracting State, or attested by a court or a government authority or verified by a notary of the other Contracting State.

(ii)公開說明書或投資計畫書。

Prospectuses for public offerings or prospectuses of investing schemes.

3.所得計算之證明文件，請依所得類別逐一檢附：

Please provide document(s) pertaining to the calculation of each item of income:

☐股利所得：持有股權或受益憑證、股利發放計算表或通知單等證明文件。

Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.

☐利息所得：借貸合約或存款資料、計息明細或通知單等證明文件。

	Interests: Loan contracts or deposit records, interest statements, notices, etc.

扣繳單位蓋章 Withholding agency's seal：

扣繳義務人簽章 Tax withholder's seal and signature：

聯絡人 Contact person：

聯絡電話 Telephone No.：

聯絡地址 Address：

申報日期 Filing date：

扣繳單位設立（變更）登記申請書

（統一編號編配通知書）

收件	日期	102年8月2日
	編號	102080024

扣繳單位統一編號：83866681

受理申請稽徵機關	機關代號
信義	A07

檔案	日期	年 月 日
	編號	

扣繳單位組織別（請於適當欄項打V）	營利事業籌備處 A	執行業務 獨資 B	執行業務 合夥 C	機關 D	團體 E	信託專戶 G	一般外國法人 H	外國法人開立新臺幣帳戶 K	其他 F	扣繳單位稅籍編號
						✓			✓	

打V處	登記原因		打V處	登記原因	
	01	設立登記		03	變更扣繳單位名稱
	02	變更負責人扣繳義務人		04	地址變更（遷入）
	11	註銷登記		12	停業
	13	復業			

附件

1. 主管機關核准文件影本 1 份
2. 負責人及扣繳義務人國民身分證影本 1 份
3. 所在地房屋稅單影本，如為承租房屋請加附租賃合約書影本。
4. 執行業務及其他所得者註銷時請檢附業務狀況調查紀錄表乙份。

稽徵機關變更登記說明

打V處	登記原因		打V處	登記原因	
	20	變更扣繳單位統一編號		16	補建檔
	17	撤銷登記		49	資料釐正
	18	擅自他遷			

項目		載內容	變更者打V
扣繳單位名稱		滙豐(台灣)商業銀行股份有限公司受託保管 英商高盛國際公司投資專戶	✓
扣繳單位所在地址		縣市 鄉鎮區市 街路 段 巷 弄 號之 樓之 （ 室） 台北市基隆路一段333號13樓 （請依房屋稅單管理代號欄填寫） 縣市 鄉鎮區市 村里別 流水號（樓號戶號） A17160026013	
負責人	姓名	蔡宣倫 國民身分證統一編號 A220581250	✓
	地址	縣市 鄉鎮區市 街路 段 巷 弄 號之 樓之 （ 室） 台北市基隆路一段333號13樓	
扣繳義務人	姓名	蔡宣倫 國民身分證統一編號 A220581250	✓
	地址	縣市 鄉鎮區市 街路 段 巷 弄 號之 樓之 （ 室） 台北市基隆路一段333號13樓	
外國法人在臺代理人或代表人	姓名	國民身分證統一編號	
	地址	縣市 鄉鎮區市 街路 段 巷 弄 號之 樓之 （ 室）	
設立日期		87年11月20日 作廢之原扣繳單位統一編號	
主要捐贈者名稱		主要捐贈者統一編號	
會計期間		自每年 月 日至每（次）年 月 日（本欄位僅供扣繳單位申請統一編號建檔用，如採特殊會計年度，請依所得稅法第23條及第66條之2規定辦理。）	
總機構/營利事業	名稱	統一編號	
	地址		
登記資產總額		管機關核准文號 F34042007	

扣繳單位電子郵件信箱：

聯絡電話（1）：6631-2328 ✓

聯絡電話（2）：

說明
一、有關稅務書表需填列扣繳單位統一編號者，敬請確實依照該號碼填用。
二、本通知單請妥為保存，俾使隨時查用。
三、特此通知。

稽徵機關章

扣繳單位、負責人

滙豐(台灣)商業銀行股份有限公司受託保管 高盛國際公司投資專戶

扣繳義務人章

蔡宣倫 統一編號編配通知書專用章

財政部臺北國稅局 信義分局 全功能櫃台

101.11.485 本(1×50)、第2聯 扣繳單位留存聯

30241

外資基本資料查詢

Cash/Sec A/C: 001-302413-116/159

身分編號	F34042007
投資人中文名稱	英商高盛國際公司 (900815變更保管銀行, 原渣打)
投資人英文名稱	Goldman Sachs International
代理人(或代表人)	匯豐(台灣)商業銀行股份有限公司
經證期局核准投資或經證交所許可投資或於證交所完成投資登記（更新）日期	2003/06/16

HM Revenue & Customs

Certificate of UK residence

Stratford Regional Centre
9th Floor
Large Business London
14 Westfield Avenue,
Stratford,
London,
E20 1HZ

Web: www.hmrc.gov.uk

Email:
contactus.largebusinesslondon@hmrc.gov.uk

To whom it may concern

Date 2 January 2025

Certificate of UK residence

Unique Taxpayer Reference (UTR): **9367000852**

Company name: **GOLDMAN SACHS INTERNATIONAL**

Registered office address: **PLUMTREE COURT, 25 SHOE LANE,LONDON, EC4A 4AU**

I certify that to the best of HM Revenue and Customs' knowledge the above company as at 1st January 2025 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and Taiwan .

Signature



Name

Mike Panteli

Officer of HM Revenue & Customs

Office stamp

H.M. REVENUE & CUSTOMS
Large Business London

2 January 2025

Stratford Regional Centre
14 Westfield Avenue, Stratford,
LONDON E20 1HZ

Goldman Sachs International
Plumtree Court I 25 Shoe Lane I London EC4A 4AU
Tel: +44 (0)20 7774 1000

Goldman Sachs

Taiwan Beneficial Ownership Letter for the year of 2025

To Whom it May Concern,

We, GOLDMAN SACHS INTERNATIONAL (Investor Number F34042007) with our principal place of business at Plumtree Court, 25 Shoe Lane, London EC4A 4AU, United Kingdom hereby confirm the following:

1 We are a United Kingdom resident with a CORPORATE nature being able to benefit from the double taxation agreement currently in place with Taiwan;

2 We are the sole (100%) beneficial owner[1] of the assets we may hold from time to time in the investment account in Taiwan set up under "Regulations Governing Investment in Securities by Overseas Chinese and Foreign Nationals";

3 The source of funds in the FINI account registered in the Republic of China (Taiwan) is solely (100%) from GOLDMAN SACHS INTERNATIONAL's own fund. This said funds in the FINI account are not derived from any offshore investment funds, agency contracts with offshore customers, discretionary agency trading, or trust deeds or any other source that is not in the nature of own funds.

4 All information provided by us from time to time concerning ourselves is true and correct in every aspect.

We agree to notify you immediately if any of the information provided shall become untrue. Until you receive written notice to the contrary, you are entitled to act in reliance on such information. This confirmation shall be deemed repeated on each and every occasion on which you are provided with new or additional information for the purpose of applying for tax exemption / reduction.

We hereby irrevocably agree to indemnify you and keep you indemnified against all claims, demands, actions, liabilities, damages, costs, losses and expenses of whatever nature (other than those arising from any fraud or gross negligence on your part or on the part of your employees) which you incur in any way as a direct result of complying with our request to submit the applications and make the related declarations.

TAIPEI REPRESEN...

Yours faithfully,

For and on behalf of GOLDMAN SACHS INTERNATIONAL

(*Eoin Tormey*/ Executive Director)
Date: 20 Jan 2025

RESTRICTED - [1] Beneficial ownership is a key concept in determining whether a client can benefit from a reduced rate of withholding tax pursuant to a relevant double taxation treaty. It should not be assumed that beneficial ownership and owner of record are the same. If in doubt, please consult your tax advisor.

Goldman Sachs International is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority
Registered in England No. 02263951 I Registered Office: Plumtree Court, 25 Shoe Lane, London EC4A 4AU

Goldman Sachs In
Plumtree Court | 2
Tel: +44 (0)20 7

APOSTILLE

(Convention de La Haye du 5 octobre 1961)

1. Country: Pays / Pais:	United Kingdom of Great Britain and Northern Ireland
This public document Le présent acte public / El presente documento público	
2. Has been signed by a été signé par ha sido firmado por	Peter Edmund Adams
3. Acting in the capacity of agissant en qualité de quien actúa en calidad de	Notary Public
4. Bears the seal / stamp of est revêtu du sceau / timbre de y está revestido del sello / timbre de	The Said Notary Public
Certified Attesté / Certificado	
5. at á / en: London	**6. the** le / el día: 31 January 2025
7. by par / por	His Majesty's Principal Secretary of State for Foreign, Commonwealth and Development Affairs
8. Number sous no / bajo el numero	APO-WFIL-R7TH-WMN4-660U
9. Seal / stamp Sceau / timbre Sello / timbre	**10. Signature** Signature Firma: J. Healey

FOREIGN, COMMONWEALTH & DEVELOPMENT OFFICE LONDON

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DEPINNA
NOTARIES

I, Peter Edmund ADAMS, Notary Public of the City of London, England, by Royal Authority duly admitted and sworn, practising in the said City,

DO HEREBY CERTIFY AND ATTEST:

THAT the hereunto annexed document has been signed by **Eoin TORMEY**, an Authorised Signatory of the English company styled **"GOLDMAN SACHS INTERNATIONAL"**, a private unlimited company duly incorporated and existing in accordance with the laws of England, registered at the Companies Registration Office for England and Wales under number **2263951** and having its Registered Office at Plumtree Court, 25 Shoe Lane, London EC4A 4AU, England.

IN TESTIMONY WHEREOF I have hereunto set my hand and affixed my Seal of Office in the City of London aforesaid, this thirtieth day of January in the year Two thousand and twenty-five.



中華民國文件證明專用
REPUBLIC OF CHINA(TAIWAN)
DOCUMENT LEGALIZATION

No. E30114000292-002

駐英國台北代表處
茲證明本文件確經英國外交部J. HEALEY簽字屬實

簽 發 日 期 : 中華民國 114 年 02 月 04 日

Taipei Representative Office in the U.K.

This is to certify that the Signature of J. HEALEY, FOREIGN, COMMONWEALTH AND DEVELOPMENT OFFICE is authentic

Date of Issue : Feb-04-2025

By authorization

PEI-YU YEN
ASSISTANT DIRECTOR OF CONSUALR AFFAIRS

附註:僅證明簽字屬實，文件內容不在證明之列/公證人驗證內容之實質效力仍應由要證機關依職權進行審認

本文件證明書核驗紀錄可於下列網站查證：
To verify the issuance of this authentication, please peruse the following website : https://docauth.boca.gov.tw/BOCAWeb/index4.qry

R297048

序號: 51

統編: 83866681

（本中文簡譯僅供參考，以英文版本為準）

（本文件適用租稅協定國投資人自有資金證明）

適用區間：2025.01.01 至 2025.12.31

敬啟者，

本機構**匯豐(台灣)商業銀行股份有限公司受託保管英商高盛國際公司投資專戶**（投資人編號：F34042007）茲此確認下列事項：

1. 本機構為**英國(GB)**居民，且為公司組織，得適用與台灣簽署之雙邊租稅協定；

2. 本機構依據「華僑及外國人投資證券管理辦法」登記投資專戶資產之唯一受益所有權人。

3. 本機構於中華民國（台灣）登記投資專戶資金之唯一來源為本機構**匯豐(台灣)商業銀行股份有限公司受託保管英商高盛國際公司投資專戶**自有資金。該投資專戶資金並非來自境外投資基金、境外客戶委託合約、全權委託交易、信託契約或任何其他非自有資金。

4. 關於本機構提供之資訊皆為真實且正確。

本機構同意所提供資料若有任何變更，立即通知台端。台端除非收到變更通知，得憑本機構所提供資料辦理相關事宜。本確認函亦適用於本機構為適用租稅免稅/優惠稅率而提供之更新或額外資料。

就任何依據本確認函採行之作為所導致之一切主張、請求、行為、責任、損害、成本、損失及費用(但任何因台端所台端的受雇人一方之詐欺或重大過失所導致者除外)，本機構同意賠償。

_____

受益所有權人之授權簽名

RESTRICTED

SCREEN: ESD3310B　　除息股東資料查詢　　DATE: 114/07/03
USER: F1200　　總檔　　TIME: 16:05:16

公司： M5　年度： 114　期別： 1

鈺緯科技開發股份有限公司

戶號： 15028　83866681　匯豐銀行託管高盛國際公司投資專戶

身份別： Q 外國法人及投資機構　稅別： U U　稅率： 10.00 % 10.0000 %

質設股數	:	0	掛失股數	:	0
除息時股數	:	10,000	負責人扣繳健保費	:	0
盈餘股利	:	14,764	給付總額 87	:	14,764
公積股利	:	5,235	原可扣抵稅額 87	:	0
公積股利應稅	:	0	公積所得稅額	:	0
盈餘所得稅	:	1,476	可扣抵稅額 87	:	0
			給付淨額 87	:	13,288
盈餘公積所得稅	:	1,476	應扣繳稅額 87 外	:	1,476
給付淨額	:	18,523	原抵繳稅額 87 外	:	0
除息健保應扣	:	0	抵繳稅額 87 外	:	0
除息健保實扣	:	0	扣繳稅額 87 外	:	1,476
除權健保應扣	:	0			
除權健保實扣	:	0	給付總額 86	:	0
郵匯費	:	10	所得稅 86	:	0
實發股利	:	18,513	給付淨額 86	:	0

PF01：結束作業　02：回上畫面　PAGEDOWN：下一頁　05：除息明細

適用所得稅協定上限稅率申報書
Tax Return for a Person Entitled to the Reduced Tax Rate Stipulated in an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income

（扣繳義務人辦理扣繳申報專用 For use of tax withholder filing for withheld tax.）

扣繳單位 Withholding agency	名稱 Name：鈺緯科技開發股份有限公司
	統一編號 Business Administration No. (BAN)：89376900
	地址 Address：新北市中和區中山路二段３５１號９樓
	扣繳義務人 Tax withholder：鈺緯科技開發股份有限公司
所得人（或外國機構投資人） Recipient of income or foreign institutional investor (FINI)	國籍 Nationality：DE
	他方締約國稅務識別碼[13]Tax Identification Number (TIN) of the other Contracting State[1]：
	姓名／單位名稱 Name：花旗託管瑞銀歐洲ＳＥ投資專戶
	地址 Address：台北市南京東路四段１６號９Ｆ
所得人（或外國機構投資人）在中華民國境內設立常設機構之情形（請於☐內打✓，所得人為個人者免填） Has the recipient of income or the FINI had a permanent establishment (PE) within the territory of the Republic of China (ROC)? (please check the appropriate box(es); if the recipient of income is an individual, this section is not required)	☑無常設機構 No PE in the ROC
	☐有常設機構 With a PE in the ROC 名稱 Name： 統一編號 Business Administration No. (BAN)： 地址 Address： 所得相關之股份、債權、權利或技術與該常設機構有無實際關聯？ Are the relevant shares, debt-claims, rights, or technology in relation to the income effectively connected with such PE? ☐無 No ☐有 Yes（勾選本項者，所得應併入營業利潤計算，不適用本申報書 If this box is checked, this form is not applicable and the income shall be consolidated with the profits that attributed to such PE.）
適用之所得稅協定及條文 The applicable Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income (DTA) and its provisions	依據中華民國與_德國_（他方締約國國名）所得稅協定第_10_條 In accordance with the provisions of Article _10_of the DTA between the ROC and _DE_(name of the other Contracting State).
所得類別（請於☐內打✓） Items of income (please check the appropriate box(es))	☑股利 Dividends ☐利息 Interests ☐權利金 Royalties ☐技術服務所得 Technical fees ☐其他 Other(s)

[13] 他方締約國未核發者免填。Please skip this column if the other Contracting State does not issue a TIN.

所得人（或外國機構投資人）屬下列類型案件者，請檢附右列文件（請於☐內打✓） Where the recipient of income or the FINI involved belongs to one of the following case types, please provide the documents listed on the right side (please check the appropriate box(es)) ☐ A：依據適用之所得稅協定規定，基金、信託或受託人視為所得之受益所有人[14] Cases in which the fund, trust, or trustee is deemed to be the beneficial owner of the income according to the provisions of the applicable DTA[2] ☑ B：外國機構投資人以基金型態登記，且該基金為他方締約國居住者[15] Cases in which the FINI invests with the status of a fund, and that fund is a resident of the other Contracting State [3]	☐ 1.稽徵機關核准所得人（或外國機構投資人）適用所得稅協定上限稅率函（核准文號：＿＿＿＿＿＿）。 The letter issued by the tax collection authority for the recipient of income or the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: ＿＿＿＿＿＿. ☑ 2.未取得1.之核准函者，請檢附下列文件： Please provide the following documents if the aforementioned is not available: (1)居住者證明： Resident Certificate: ☑①案件類型屬 A、B、C 者：他方締約國稅務機關出具之基金、信託或受託人居住者證明。 For case type A, B, or C: The Resident Certificate of the fund, trust, or trustee issued by the tax collection authority of the other Contracting State. ☐②案件類型屬 D、E 者：他方締約國稅務機關出具之所得人（或外國機構投資人）居住者證明。 For case type D or E: The Resident Certificate of the recipient of income or the FINI issued by the tax collection authority of the other Contracting State. (2)受益所有人證明（擇一勾選）： Beneficial owner status (Please check one of the following boxes): ☐①請敘明適用之所得稅協定條次及規定（限案件類型屬 A 者　　）： 。 Please state the applicable Article(s) of the DTA and the provisions stipulated therein (only applicable to case type A): ＿＿＿＿＿＿

☐ C：外國機構投資人非以基金型態登記，其與他方締約國居住者簽訂信託契約投資，且該信託為他方締約國居住者 Cases in which the FINI invests not with the status of a fund but by means of holding a trust relationship with residents of the other Contracting State, and that trust is a resident of the other Contracting State	A declaration identifying the fund or trust as the beneficial owner of the income provided by the FINI pursuant to Paragraph 2 of the Explanatory Decree No. 10800577770[4] issued by the MOF on June 24, 2019 (only applicable to case type B or C), ☐③所得人（或外國機構投資人）依據財政部108.6.24令第1點規定出具其為所得之受益所有人自我聲明（限案件類型屬 D、E 者）。 A declaration identifying the recipient of income or the FINI as the beneficial owner of the income provided by the recipient of income or the FINI pursuant to Paragraph 1 of the Explanatory Decree No. 10800577770 issued by the MOF on June 24, 2019 (only applicable to case type D or E), or ☐④其他足以證明所得人（或外國機構投資人、基金、信託、受託人）為所得之受益所有人之文件（適用於所有案件類型）：。 Document(s) other than the above-mentioned which may prove that the recipient of income or the FINI, fund, trust, trustee is the beneficial owner of the income (applicable to all case types): _____.
☐ D：外國機構投資人非以基金型態登記，以自有資金投資 Cases in which the FINI invests not with the status of a fund, but as an entity whose capital for investment is self-owned	3.所得計算之證明文件，請依所得類別逐一檢附： Please provide document(s) pertaining to the calculation of each item of income: ☑股利所得：持有股權或受益憑證、股利發放計算表或通知單等證明文件。 Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.
☐ E：個人、法人或其他實體（不包括外國機構投資人）之案件 Cases in which the recipient of income is an individual, a legal person, or other entity. (the FINI is excluded)	☐利息所得：借貸合約或存款資料、計息明細或通知單等證明文件。 Interests: loan contracts or deposit records, interest statements, notices, etc. ☐權利金或技術服務所得：授權或技術服務合約（含中譯本）、計算權利金或技術費之明細等證明文件。 Royalties or Technical fees: the licensing or technical service contracts (including a copy or translation of the Chinese text),

	documents pertaining to the calculation of royalties or technical fees due, etc. ☐其他，文件名稱：_____。 Other(s). Title of the document(s):_____.
外國機構投資人非屬前述A、B、C、D類型，請檢附右列文件（請於☐內打✓） Where the FINI involved does not belong to the aforementioned case type A, B, C, or D, please provide the documents listed on the right side (please check the appropriate box(es))	☐ 1.稽徵機關核准外國機構投資人適用所得稅協定上限稅率函（核准文號：_____）。 The letter issued by the tax collection authority for the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: _____. ☐ 2.未取得1.之核准函者，請檢附下列文件： Please provide the following documents if the aforementioned is not available: (1)所得發生前一年12月31日至所得發生時任一時點之受益人名冊（內容包括受益人名稱、稅務識別碼、地址、持有受益權單位數或收益分配比例等資訊）。 A list of beneficiaries at any time between the date of December 31 of the preceding year in which income is incurred and the date on which the income is incurred. (The content of the list of beneficiaries shall include the names, Tax Identification Numbers, and addresses of beneficiaries, the number of units which are held by each beneficiary or the proportion of the beneficial rights to which each of the beneficiaries is entitled.) (2)居住者證明及受益所有人證明： The Resident Certificate and documents identifying the person(s) as the beneficial owner(s) of such income: ☐①他方締約國稅務機關所出具受益人名冊所載個別受益人為他方締約國居住者之證明。 The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates that each beneficiary named on the list of beneficiaries is a resident of the other Contracting State. ☐②無個別受益人之居住者證明者，請就下列 i 或 ii 之文件擇一檢附： Please provide the documents listed either in item i. or item ii. if the Resident Certificate of each beneficiary is not available: ☐ i.他方締約國稅務機關所出具受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例

之居住者證明。

The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled.

☐ ii.他方締約國稅務機關僅出具檢附外國機構投資人之居住者證明者，請另檢附下列(i)及(ii)之文件：

Please, in addition, provide the following documents if the other Contracting State issues only a Resident Certificate for the FINI:

(i)外國機構投資人聲明書：應載明受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例，並經當地國我駐外單位驗證、或由當地法院或政府機關出具證明、或經當地法定公證機關驗證。

A Statement issued by the FINI: the content of the statement shall include the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled. Such statement shall be attested by an overseas agency of the ROC or consulate in the other Contracting State, or attested by a court or a government authority or verified by a notary of the other Contracting State.

(ii)公開說明書或投資計畫書。

Prospectuses for public offerings or prospectuses of investing schemes.

3.所得計算之證明文件，請依所得類別逐一檢附：

Please provide document(s) pertaining to the calculation of each item of income:

☐股利所得：持有股權或受益憑證、股利發放計算表或通知單等證明文件。

Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.

☐利息所得：借貸合約或存款資料、計息明細或通知單等證明文件。

	Interests: Loan contracts or deposit records, interest statements, notices, etc.

扣繳單位蓋章 Withholding agency's seal：

扣繳義務人簽章 Tax withholder's seal and signature：

聯絡人 Contact person：

聯絡電話 Telephone No.：

聯絡地址 Address：

申報日期 Filing date：

扣繳單位設立（變更）登記申請書

（統一編號編配通知書）

收件	日期	年 月 日
	編號	

扣繳單位統一編號							
7	2	9	7	2	9	7	4

受理申請稽徵機關	機關代號		
信義分局	A	0	3

檔案	日期	年 月 日
	編號	

扣繳單位組織別（請於適當欄填打V）	營利事業著編號A	執行業務 獨資B	執行業務 合夥C	機關D	團體E	信託專戶G	一般外國法人H	外國法人開立新臺幣帳戶K	其他F	扣繳單位稅籍編號
									V	

打V處	登記原因		打V處	登記原因		附件
V	01	設立登記		03	變更扣繳單位名稱	1. 主管機關核准文件影本 份 2. 負責人及扣繳義務人國民身分證影本 份 3. 所在地房屋稅單影本，如為承租房屋請加附租賃合約書影本。 4. 執行業務及其他所得者註銷時請檢附業務狀況調查紀錄表乙份。
	02	變更負責人扣繳義務人		04	地址變更（遷入）	
	11	註銷登記		12	停業	
	13	復業				

稽徵機關變更登記說明					
打V處	登記原因		打V處	登記原因	
	20	變更扣繳單位統一編號		16	補建檔
	17	撤銷登記		49	資料釐正
	18	擅自他遷			

項目		填載內容														變更者打V
扣繳單位名稱		花旗(台灣)商業銀行受託保管瑞銀歐洲SE投資專戶														
扣繳單位所在地址		台北市信義區松智路1號16樓														
		房屋稅籍編號（請依房屋稅單管理代號欄填寫）	縣市	鄉鎮區市		村里別		流水號（樓號戶號）								
			A	1	7	1	6	0	1	4	8	0	1	6		
負責人	姓名	莫兆鴻	國民身分證統一編號	A	C	3	0	2	2	8	8	8	6			
	地址	臺北市信義區松仁路135號9樓														
扣繳義務人	姓名	莫兆鴻	國民身分證統一編號	A	C	3	0	2	2	8	8	8	6			
	地址	臺北市信義區松仁路135號9樓														
外國法人在臺代理人或代表人	姓名		國民身分證統一編號													
	地址	縣市 鄉鎮區市 街路 段 巷 弄 號之 樓之 （ 室）														
設立日期		2018年11月27日	作廢之原扣繳單位統一編號													
主要捐贈者名稱			主要捐贈者統一編號													
會計期間		自 年 月 日至 年 月 日	聯絡電話：02-2576-6085													
總機構/營利事業	名稱		統一編號													
	地址															
登記資產總額			主管機關核准文號	F41900781												

說明		稽徵機關章	扣繳單位、負責人、扣繳義務人章
	一、有關稅務書表需填列扣繳單位統一編號者，敬請確實依照該號碼填用。 二、本通知單請妥為保存，俾便隨時查用。 三、特此通知。		

第2聯 扣繳單位留存聯

境外華僑及外國人完成登記證明

身分編號：F41900781
投資人英文名稱： UBS Europe SE
證券商開立帳號為：99開頭加四位流水號(997及998除外)及一碼檢查碼(境外機構投資人適用) **證券商開戶身分碼**：401 **投資人帳戶名稱**： 花旗(台灣)商業銀行受託保管瑞銀歐洲 SE投資專戶
期貨商開戶身分碼：A
機構投資人型態類別： 非基金型態--類別：銀行
保管機構： 花旗(台灣)商業銀行
代理人： 花旗(台灣)商業銀行
完成登記日期： 2018/11/27
扣繳單位統一編號： 72972974

註1：請依完成登記證明之帳戶名稱辦理開戶。
註2：代理人為期貨商者，依規定僅得開立期貨交易帳戶，不得開立證券交易帳戶及新台幣存款帳戶。

台北市信義路5段7號9樓
臺灣證券交易所股份有限公司
電話:(02)81013101

掛號

11047台北市信義區松智路1號16樓
花旗(台灣)商業銀行
謝依珊

Finanzamt	Frankfurt am Main V-Höchst
Steuernummer	014 220 42517
Identifikationsnummer (soweit schon erhalten)	

Zutreffendes bitte ankreuzen: [X]
Tick if appropriate [X]

I. Antrag

auf Erteilung einer Ansässigkeitsbescheinigung[1] / *Certificate of Residence*

für Zwecke der Steuerentlastung / *for the purpose of tax relief*
gemäß dem Doppelbesteuerungsabkommen zwischen der Bundesrepublik Deutschland und *according to the Double Taxation Convention between Germany and*

Taiwan

Name des anderen Vertragsstaates / Name of the other Contracting State

A.) Angaben zur Person der / des Steuerpflichtigen / *Information on the taxpayer*

Name und Vorname der natürlichen Person bzw. Name der juristischen Person *Full name in the case of individuals; name in the case of legal entities*	UBS Europe SE
Geburtsdatum / *date of birth:*	
Straße, Hausnummer / *street, home no.*	Bockenheimer Landstraße 2-4
Postleitzahl, Wohnort / *postcode, city of residence*	60306 Frankfurt am Main
Besteht im Ausland auch eine ständige Wohnstätte? *Does a permanent home exist abroad?*	☐ ja / *yes* ☒ nein / *no*
Wenn ja, liegt der Mittelpunkt der persönlichen und wirtschaftlichen Interessen in der Bundesrepublik Deutschland? *If yes, is the centre of personal and economic interests located in Germany?* Adresse(n) der ausländischen Wohnstätte(n) *Full address of the home(s) abroad*	☐ ja / *yes* ☒ nein / *no*
Liegt der Ort der tatsächlichen Geschäftsleitung der juristischen Person in Deutschland? *Is the place of effective management situated in Germany?*	☒ ja / *yes* ☐ nein / *no*
☐ Die Bescheinigung wird als Gesellschafter der folgenden Personengesellschaft benötigt: Name, Anschrift und Steuer-/Identifikations-Nr. der Personengesellschaft: *I need the certificate as a partner of the following partnership:* *name, full address und tax number of the partnership:*	

[1] Bitte in zweifacher Ausfertigung einreichen / Please submit in duplicate. Nur im Original gültig / Valid only as original document.

Steuernummer	014 220 42517
Identifikationsnummer (soweit schon erhalten)	

B.) Angaben über die im Ausland zu entlastenden Einkünfte / *Information on the foreign income to be relieved from tax*

Art der Einkünfte (z.B. Dividenden, Zinsen, Lizenzgebühren, Vortragshonorare) *Type of income (e.g. dividends, interests, royalties, lecturing fees)*	Zuflusszeitpunkt (ggf. voraussichtlicher Zuflusszeitpunkt) *time of accrual (if necessary, prospective time)*	Name und Anschrift des Schuldners der Vergütungen (ausschüttende Gesellschaft) *full name and full address of the remuneration debtor (distributing corporation)*	Bezeichnung der depotführenden Stelle und Depotnummer *name of the depositary bank and deposit no.*
Dividends and Interest	2025	Citibank Taiwan Limited, Citi Tower 12F, No 1 Song Zhi Road Taipei 110 Taiwan	N/A

10/12/2024

Datum / *date*

Unterschrift der / des Antragsteller(s) / *signature of applicant*

II. Ansässigkeitsbescheinigung der deutschen Finanzverwaltung *Certificate of Residence from the German Tax Administration*

Für Zwecke der Steuerentlastung ausschließlich hinsichtlich der in Abschnitt I. B. bezeichneten Einkünfte wird bestätigt, dass die / der in Abschnitt I. A. genannte Steuerpflichtige im Sinne des Doppelbesteuerungsabkommens zwischen der Bundesrepublik Deutschland und

For the purpose of tax relief concerning exclusively the type of income mentioned in section I. B., it is here by confirmed that the above mentioned taxpayer in the meaning of the Double Taxation Convention between Germany and

Taiwan

Name des anderen Vertragsstaates / *Name of the other contracting state*

☒ in der Bundesrepublik Deutschland ansässig ist / *is a resident of the Federal Republic of Germany.*

☐ im Zeitraum vom ..... bis ..... in der Bundesrepublik Deutschland ansässig war / *was a resident of the Federal Republic of Germany from ...../ to .....*

und die in Abschnitt I. A. enthaltenen Angaben zur Person der / des Steuerpflichtigen nach Kenntnis des Unterzeichners richtig sind / *and the information concerning the taxpayer provided in section I. A. is correct according to the knowledge of the signatory.*

Finanzamt / *Tax office* Finanzamt

Straße, Hausnummer / *street, house no.* Frankfurt am Main

Postleitzahl, Ort / *postcode, city* Gutleutstraße 118-124 60327 Frankfurt am Main

Telefon / *phone*

02. Jan. 2025

Datum
date

FINANZAMT FRANKFURT AM MAIN Siegel
official stamp

Unterschrift / *signature*

Date: 10/01/25

Taiwan Beneficial Ownership Letter for the year of 2025

To Whom It May Concern,

We, UBS Europe SE (Investor Number F41900781) with our principal place of business at Bockenheimer Landstrasse 2-4, 60306 Frankfurt am Main, Germany hereby confirm the following:

1. We are a German resident with a CORPORATE nature being able to benefit from the double taxation agreement currently in place with Taiwan;

2. We are the sole (100%) beneficial owner of the assets we may hold from time to time in the investment account in Taiwan set up under "Regulations Governing Investment in Securities by Overseas Chinese and Foreign Nationals";

3. The source of funds in the foreign investor account registered in the Republic of China (Taiwan) is solely (100%) from UBS Europe SE's own fund.
This said funds in the foreign investor account are not derived from any offshore investment funds, agency contracts with offshore customers, discretionary agency trading, or trust deeds or any other source that is not in the nature of own funds.

4. All information provided by us from time to time concerning ourselves is true and correct in every aspect.

We agree to notify you immediately if any of the information provided shall become untrue. Until you receive written notice to the contrary, you are entitled to act in reliance on such information. This confirmation shall be deemed repeated on each and every occasion on which you are provided with new or additional information for the purpose of applying for tax exemption /reduction.

We hereby irrevocably agree to indemnify you and keep you indemnified against all claims, demands, actions, liabilities, damages, costs, losses and expenses of whatever nature (other than those arising from any fraud or gross negligence on your part or on the part of your employees) which you may incur in any way as a result of complying with our request to submit the applications and make the related declarations.

Yours faithfully,
For and on behalf of UBS Europe SE

Rob King / Director

Acting as agent for UBS Europe SE

Hannah Davis / Associate Director

Acting as agent for UBS Europe SE

(中譯文)

Finanzamt Frankfurt am Main V-Hochst

Steuernummer : 014 220 42517

I.居住者證明

申請執行德國與台灣租稅協定

台灣

A.) 納稅人資訊

受益人	
姓名或公司名稱	UBS Europe SE
出生日	
住址或登記地址	Bockenheimer Landstrabe 2-4
Postleitzahl, Wohnort / postcode, city of residence	60306 Frankfurt am Main
國外是否有永久住所 如果是，個人和經濟利益的中心是否位於德國	是 ☒ 否 是 ☒ 否
德國人 實際管理地點位於德國嗎？	☒是 否
我需要作為以下合夥企業的合夥人的證書： 合夥企業的名稱、詳細地址和稅號	

B.) 境外收入免稅資訊

收入類型	計提時間	報酬債務人的全名和詳細地址	開戶銀行名稱及存款編號
股利及利息	2025 年	花旗(商業) 台灣銀行 台北市松智路 1 號 12 樓	N/A

02/01/2025

(本中譯文僅就後附之英文信函為翻譯，如有任何出入，將以英文原文為準。)

(本中文簡譯僅供參考，以英文版本為準)
(本文件適用於 2025 年租稅協定國投資人自有資金聲明)

敬啟者，

本機構 UBS Europe SE（投資人編號：F41900781）茲此確認下列事項：

1. 本機構為德國 居民，且為公司組織，得適用與台灣簽署之雙邊租稅協定；

2. 本機構係依據「華僑及外國人投資證券管理辦法」登記投資專戶資產之唯一受益所有權人[1]。

3. 本機構於中華民國(台灣)登記投資專戶資金之唯一來源為本機構 UBS Europe SE 自有資金。該投資專戶資金並非來自境外投資基金、境外客戶委託合約、全權委託交易、信託契約或任何其他非自有資金。

4. 關於本機構提供之資訊皆為真實且正確。

本機構同意所提供資料若有任何變更，立即通知台端。台端除非收到變更通知，得憑本機構所提供資料辦理相關事宜。本確認函亦適用於本機構為適用租稅免稅/優惠稅率而提供之更新或額外資料。

就任何依據本確認函採行之作為所導致之一切主張、請求、行為、責任、損害、成本、損失及費用(但任何 i)因台端或台端的受雇人一方之詐欺或重大過失所導致者，以及/或者 ii) 間接，意外或特殊損失除外)，本機構同意賠償。

_____

僅代表 UBS Europe SE

[1] 受益所有權為一重要概念，用以決定客戶是否得適用雙邊租稅協定優惠稅率。不應假設受益所有權人即紀錄上之所有人。如有疑問，請向您的稅務顧問諮詢。

SCREEN: ESD3310B　　除息股東資料查詢　　DATE: 114/07/03
USER: F1200　　總檔　　TIME: 16:05:20

公司： M5　年度： 114　期別： 1

鈺緯科技開發股份有限公司

戶號： 20835　72972974　花旗託管瑞銀歐洲ＳＥ投資專戶

身份別： Q 外國法人及投資機構　稅別： ＵＵ　稅率： 10.00 % 10.0000 %

質設股數	0	掛失股數	0
除息時股數	9,000	負責人扣繳健保費	0
盈餘股利	13,288	給付總額 ８７	13,288
公積股利	4,711	原可扣抵稅額８７	0
公積股利應稅	0	公積所得稅額	0
盈餘所得稅	1,328	可扣抵稅額８７	0
		給付淨額 ８７	11,960
盈餘公積所得稅	1,328	應扣繳稅額８７外	1,328
給付淨額	16,671	原抵繳稅額 ８７外	0
除息健保應扣	0	抵繳稅額 ８７外	0
除息健保實扣	0	扣繳稅額 ８７外	1,328
除權健保應扣	0		
除權健保實扣	0	給付總額８６	0
郵匯費	10	所得稅 ８６	0
實發股利	16,661	給付淨額８６	0

ＰＦ０１：結束作業　０２：回上畫面　PAGEDOWN：下一頁　０５：除息明細