



Individual Tax Residency Self-Certification Form (CRS-I)

個人稅務居民自我證明表格 (CRS-I)

Date 日期	day 日 / month 月 / year 年

Instructions 指示 Please read the following instructions before completing this form 請在填寫本表格前細閱以下指示：

Why are we asking you to complete this form?

Further to the U.S. Foreign Account Tax Compliance Act ("FATCA") which went effective in July 2014, the Organisation for **Economic Co-operation and Development (OECD)** has introduced a more wide reaching global reporting standard for the **automatic exchange of information (AEOI)** and reporting requirements, known as the **Common Reporting Standard ("CRS")**, for governments around the world to adopt from January 2016; and Hong Kong has enacted to implement AEOI or CRS on 30 June 2016. Both the U.S. FATCA and the OECD CRS are for sharing information on residents' assets and incomes in conformation with the reporting standards and for financial institutions to help protect the integrity of the tax systems.

Regulations based on the U.S. FATCA, the OECD CRS and the Hong Kong Inland Revenue Ordinance on automatic exchange of financial account information regarding tax matters require a Financial Institution ("FI") to collect and report certain information about an individual's tax residency. To enable us to comply with the obligation to report to the relevant tax authorities, you are required to state the residency for tax purposes of the person or persons identified as the holder(s) of a Financial Account. On this form these persons are cumulatively referred to as the "Account Holder(s)".

If you are tax resident outside the country where your account is held, we may be legally obliged to pass on the information on this form and other financial information with respect to your accounts, which may then be shared between different countries' tax authorities.

為何我們要求您填寫本表格？

由 2014 年 7 月生效的美國政府《外國賬戶稅務合規法案》("FATCA")之後，經濟合作與發展組織(OECD)為自動交換資料(AEOI)引入了更廣泛的全球報告要求和標準，稱為共同匯報標準("CRS")，供世界各國政府從 2016 年 1 月起採用。香港已於 2016 年 6 月 30 日頒布於 2017 年一月一日起實施 AEOI 或 CRS。金融機構按照美國 FATCA 和 OECD CRS 之報告標準分享稅務居民資產和收入的資訊以便協助維護全球稅務系統的完整及健全性。

美國 FATCA、OECD CRS 及香港稅務條例均要求金融機構("FI")就自動交換財務賬戶信息事宜須收集和通報關於客戶的某些稅務居民資料。為了讓我們能夠遵守向相關稅務機關通報的義務，被確定為財務賬戶的持有人，不論賬戶是個人持有或多人持有，在此表格上這些人均被稱為「賬戶持有人」，而所有賬戶持有人必須說明其稅務居民身份的所屬國家或地區。

如果閣下是在您的賬戶所在國家或地區以外的稅務居民，我們可能有法律責任傳遞此表格上的信息和閣下賬戶內的財務信息，這些信息可能在不同國家的稅務機關之間共享。

Who should complete the Individual Tax Residency Self-Certification Form?

Individual customers should complete this form. Sole trader customers should also complete this form with the owner's information.

If you need to self-certify on behalf of an entity (which includes businesses, trusts and partnerships), complete an "Entity Tax Residency Self-Certification Form" (CRS-E). Similarly, if you are a controlling person of an entity, complete a "Controlling Person Tax Residency Self-Certification Form" (CRS-CP).

For joint account holders, each individual will need to complete a separate form.

Even if you have already provided information in relation to the United States Government's Foreign Account Tax Compliance Act (FATCA), you may still need to provide additional information for the CRS as this is a separate regulation.

If you are completing this form on behalf of someone else, please ensure that you let them know that you have done so and tell us in what capacity you are signing in Part 3. For example, you might be completing this form as a custodian or nominee of an account, under a Power of Attorney or as a legal guardian on behalf of an account holder who is a minor.

誰需填寫個人稅務居民自我證明表格？

個人客戶須填寫本表格。獨資業務客戶亦須以擁有人的資料填寫本表格。

如您需代表實體（包括企業、信託和合夥）作自我證明，請填寫「實體稅務居民自我證明表格」(CRS-E)。同樣地，如您是實體的控權人，請填寫「控權人稅務居民自我證明表格」(CRS-CP)。

每名聯名賬戶持有人須分別填寫一份表格。

即使您已就美國政府《外國賬戶稅務合規法案》(簡稱「FATCA」)提供所需的資料，您仍可能需就 CRS 提供額外資料，因為兩者為獨立的規例。

如您代表他人填寫本表格，請確保他們知悉此事，並在表格的第 3 部說明您以何種身分簽署本表格。例如：您可能以賬戶的託管人或代名人身分、根據授權書以受權人身分或以未成年賬戶持有人的法定監護人身分填寫本表格。

Where to go for further information?

The OECD has developed the rules to be used by all governments participating in the CRS and these can be found on the OECD's AEOI website, www.oecd.org/tax/automatic-exchange/.

Please also visit the website of the Inland Revenue Department ("IRD") of the Government of the Hong Kong Special Administrative Region that sets out information relating to the implementation of AEOI in Hong Kong: www.ird.gov.hk/eng/tax/dta_aeoi.htm. Meaning of terms and expressions used in this form (e.g. "account holder" and definition of entity types) can be found under the Appendix of this form or the "Self-Certification" section in the IRD website.

If you have any questions on how to define your tax residency status, please visit the OECD website: www.oecd.org/tax/automatic-exchange/ or speak to your tax advisor as we are not allowed to give tax advice.

如何獲取更多資訊？

OECD 已制訂規則，供參與 CRS 的所有政府使用，並載於 OECD 的 AEOI 網站 www.oecd.org/tax/automatic-exchange/。

另請參閱香港特別行政區政府稅務局 ("IRD") 網站了解香港實施 AEOI 的詳情：www.ird.gov.hk/chi/tax/dta_aeoi.htm。有關本表格內所用詞彙的涵義（例如：「賬戶持有人」和實體類別的定義），請參閱本表格附錄或瀏覽稅務局網站內的「自我證明」部分。

如您對判定您的稅務居民身分有任何疑問，請瀏覽經合組織網站 www.oecd.org/tax/automatic-exchange/ 或諮詢您的稅務顧問。請恕我們不能提供稅務意見。

**Important Notes 重要提示**

- This is a self-certification form provided by an account holder to a reporting financial institution for the purpose of AEOI. The data collected may be transmitted by the reporting financial institution to the IRD for further transfer to the tax authority of another jurisdiction (CRS/AEOI purpose) or to the US Internal Revenue Service (US FATCA purpose).
這是由帳戶持有人向報告財務機構提供的自我證明表格，用於 AEOI。收集的數據可以由報告金融機構傳送到 IRD 以轉移到另一個與香港簽訂了 CRS / AEOI 信息交換協議的司法管轄區的稅務機關或美國國家稅務局以滿足美國 FATCA 法規要求。
- An account holder should report all changes in its tax residency status to the reporting financial institution.
帳戶持有人應將其稅務居住身份的所有更改適時通報給本機構。
- All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s). Information in fields/parts marked with an asterisk (*) are required to be reported by the reporting financial institution to the IRD.
表格的所有部分必須填寫(除非不適用或另有規定)。如果提供的空間不足，請在其他附加工作表上繼續。在欄/部標有星號 (*)的項目為申報財務機構須向 IRD 申報的資料。

Part 1: Identification of Individual Account Holder 第 1 部：個人賬戶持有人的身分識辨資料

(For joint or multiple account holders, complete a separate form for each individual account holder.)

對於聯名賬戶或多人聯名賬戶，每名個人賬戶持有人須分別填寫一份表格。)

1 Name of Account Holder 賬戶持有人的姓名	Title 稱謂： Mr 先生 Mrs 太太 Miss 小姐 Ms 女士 Other 其他 _____
	Last Name or Surname * 姓氏 * First or Given Name * 名字* Middle Name(s) 中間名
2 Hong Kong Identity Card or Passport Number 香港身分證或護照號碼	Business Name (Sole Traders Only) 公司名稱 (只適用於獨資業務)
3 Current Residence Address 現時住址 DO NOT USE: (i) PO Box or C/O address (ii) Address of a third party (iii) Address at a Financial Institution 請勿使用： (i) 郵政信箱或代收地址 (2) 第三方地址 (3) 金融/財務機構的地址	(e.g. Suite, Floor, Building, Street, District 例如：室、樓層、大廈、街道、地區)
	City 城市 *
	(e.g. Province, State 例如：省、州)
	Country 國家 *
4 Mailing Address 通訊地址 (Complete if different to the current business address) (如通訊地址與現時營業地址不同，填寫此欄)	Post Code/ZIP Code 郵政編碼/郵遞區號碼
	(e.g. Suite, Floor, Building, Street, District 例如：室、樓層、大廈、街道、地區)
	City 城市
	(e.g. Province, State 例如：省、州)
5 Date of Birth 出生日期 *	Country 國家
	Post Code/ZIP Code 郵政編碼/郵遞區號碼
	/ / (dd/mm/yyyy 日/月/年)



Part 2 第 2 部 :

***Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")**

*居留司法管轄區及稅務編號或具有等同功能的識辨編號 (以下簡稱「稅務編號」)

Complete the following table indicating 提供以下資料，列明：

(a) each jurisdiction of residence where the account holder is a resident for tax purposes; and

賬戶持有人的居留司法管轄區，亦即賬戶持有人的稅務管轄區；及

(b) the account holder's TIN for each jurisdiction indicated. 該居留司法管轄區發給賬戶持有人的稅務編號。

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number (HKID).

如賬戶持有人的香港稅務居民，稅務編號是賬戶持有人的香港身份證號碼。

If a TIN is unavailable, provide the appropriate reason A, B or C 如沒有提供稅務編號，必須填寫合適的理由：

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

理由 A - 賬戶持有人的居留司法稅務管轄區並沒有向其居民發出稅務編號。

Reason B - The account holder is unable to obtain a TIN. Explain why the account holder is unable to obtain a TIN if you have selected this reason.

理由 B - 賬戶持有人不能取得稅務編號。如選取這一理由，解釋賬戶持有人不能取得稅務編號的原因。

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.

理由 C - 賬戶持有人毋須提供稅務編號。居留司法管轄區的主管機關不需要賬戶持有人披露稅務編號。

Jurisdiction of Residence 居留司法管轄區	TIN 稅務編號	# Enter Reason A, B or C if no TIN is available 如沒有提供稅務編號， 填寫理由 A、B 或 C	Explain why the account holder is unable to obtain a TIN if you have selected Reason B 如選取理由 B，解釋賬戶持有人不能取得稅務編號的原因
(1)			
(2)			
(3)			
(4)			
(5)			



國新證券有限公司

SINO WEALTH SECURITIES LIMITED

Participant of The Stock Exchange of Hong Kong Ltd. (Broker No.6040-6048)

香港聯合交易所有限公司參與者 (編號 6040-6048)

監會檔案編號 (CE No.): AYU192

香港灣仔軒尼詩道288號英皇集團中心19樓 04室
Unit 1904, 19/F, Emperor Group Centre, 288

Hennessy Road, Wan Chai, H. K.

電話 Tel : 2110 1190 傳真 Fax : 2110 1191

Part 3: Declarations and Signature 第 3 部：聲明及簽署

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by Sino Wealth Securities Limited (the "Company") for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by the Company to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes, pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap. 112).

本人知悉及同意，國新證券有限公司（「貴行」）可根據《稅務條例》（第 112 章）有關交換財務賬戶資料的法律條文，（a）收集本表格所載資料並可備存作自動交換財務賬戶資料用途及（b）把該等資料和關於賬戶持有人及任何須申報賬戶的資料向香港特別行政區政府稅務局申報。從而把資料轉交到賬戶持有人的居留司法管轄區的稅務當局。

I certify that I am the account holder (or I am authorized to sign for the account holder) of all the account(s) currently held with the Company by the individual identified in Part 1 of this form.

本人證明，就有關本表格第 1 部所述的個人現於貴行持有的所有賬戶，本人是賬戶持有人（或本人獲賬戶持有人授權代其簽署）。

I undertake to advise the Company of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of 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.

本人承諾，如情況有所改變，以致影響本表格第 1 部所述的個人的稅務居民身分，或引致本表格所載的資料不正確，

本人會通知貴行，並會在情況發生改變後 30 日內，向貴行提交一份已適當更新的自我證明表格。

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.

本人聲明就本人所知所信，本表格內所填報的所有資料和聲明均屬真實、正確和完備。

Signature 簽署

Date (dd/mm/yyyy) 日期 (日/月/年): _____

Name 姓名

Capacity 身分 _____

(Indicate the capacity if you are not the individual identified in Part 1. If signing under a power of attorney, attach a certified copy of the power of attorney. 如您不是第 1 部所述的個人，說明您的身分。如果您是以受權人身分簽署這份表格，須夾附該 + 授權書的核證副本。)

+ The power of attorney must be in a form satisfactory to the Company. Please note that any existing Letter of Delegation provided by the Company and signed by an account holder will not give the authority to the appointed attorney(s) to sign this form on behalf of the relevant account holder.

授權書必須採用本行滿意的形式。請注意，由本行提供及經賬戶持有人簽署的任何現有授權書 (Letter of Delegation) 將不會授權委任的代理人代表有關的賬戶持有人簽署本表格。

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 to a fine at level 3 (i.e. \$10,000).

警告：根據《稅務條例》第 80(2E) 條，如任何人在作出自我證明時，在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。一經定罪，可處第 3 級（即 \$10,000）罰款。

**Appendix - Meaning of terms and expressions used in Self-Certification Forms**

附錄 - 自我證明表格內採用的名詞及措辭釋義

“Account Holder” 「帳戶持有人」

The “Account Holder” is the person listed or identified as the holder of a financial account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a financial account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a financial account, the partnership is the Account Holder, rather than the partners in the partnership.

A person, other than a Financial Institution, holding a financial account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, intermediary, or legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder.

With respect to a jointly held account, each joint holder is treated as an Account Holder

「帳戶持有人」指被維持該財務帳戶的財務機構列明為或識辨為帳戶的持有人的人士，不論該人士是否為過渡實體。所以，如果一個信託或遺產被列明為某財務帳戶的持有人或擁有人，則帳戶持有人是該信託或遺產，而非受託人、信託的擁有人或受益人。同樣地，如果一個合夥被列明為某財務帳戶的持有人或擁有人，則帳戶持有人是該合夥，而非合夥的合夥人。

除財務機構外，若有關人士以代理人、託管人、代名人、簽署人、投資顧問、中介人或合法監護人身份代其他人士持有財務帳戶，他不會被視為帳戶持有人。在這種情況下，帳戶持有人應為該其他人士。以一個家長與子女開立的帳戶為例，如帳戶以家長為子女的合法監護人名義開立，子女會被視為帳戶持有人。

聯名帳戶內的每個持有人都被視為帳戶持有人。

“Active NFE” 「主動非財務實體」

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 Organizations, 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 organization, 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 organization 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 reorganizing 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 organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization 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 organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

「主動非財務實體」指符合任何以下準則的非財務實體，總括而言，有關準則指：

- 符合相關收入及資產規定的主動非財務實體；
- 其股票被公開進行買賣的非財務實體；
- 政府實體、國際組織、中央銀行或其全權擁有的實體；
- 屬並非財務集團成員的控權非財務實體；
- 新成立的非財務實體；
- 正進行清盤或出現破產的非財務實體；
- 屬並非財務集團成員的財資中心；或
- 非牟利的非財務實體。

如符合任何以下準則，實體會被分類為主動非財務實體：

- (a) 在該年的對上一個公曆年或其他適當申報期，該非財務實體的總收入中少於 50% 屬被動收入；及在該公曆年或其他適當申報期內，該非財務實體持有的資產中，少於 50% 屬產生被動收入的資產，或屬為產生被動收入而持有的資產；
- (b) 該非財務實體的股票或該非財務實體的有關連實體股票，在某具規模證券市場中，被經常進行買賣；
- (c) 該非財務實體屬政府實體、國際組織、中央銀行或由一個或多於一個前述的實體全權擁有的實體；
- (d) 該非財務實體的活動中，相當大部分是以下活動：持有一間或多於一間從事財務機構業務以外的交易或業務的附屬公司的全部或部分已發行股份，或向該等附屬公司提供資金及服務。但不包括以下情況：該實體以投資基金形式運作，或顯示本身是投資基金，例如私人股權基金；創業資本基金、槓桿式收購基金，或以下述活動為目標的投資工具：購買或資助任何公司，然後為投資目的，持有該等公司的權益作為資本資產；
- (e) 該非財務實體（新成立的非財務實體）尚未經營業務，亦沒有在過往經營業務，及正出於經營財務機構業務以外的業務的意圖，而將資產投資於資產。但不包括組成已超過 24 個月的非財務實體；
- (f) 該非財務實體在過往 5 年內並非財務機構，並且正對其資產進行清盤；或出於繼續或重新展開經營財務機構業務以外的業務的意圖，而進行重組；
- (g) 該非財務實體主要從事與該實體的屬並非財務機構的有關連實體進行融資及對沖交易，或為該等有關連實體進行融資及對沖交易；但並沒有向並非其有關連實體的任何實體，提供融資或對沖服務。而其有關連實體所屬的集團，主要從事財務機構業務以外的業務；或
- (h) 該非財務實體符合以下所有要求（「非牟利的非財務實體」）：
 - (i) 該非財務實體在其居留司法管轄區成立和營運是純粹為了宗教、慈善、科學、藝術、文化、體育或教育的目的；或該非財務實體在其居留司法管轄區成立和營運，並且是專業組織、商業協會、總商會、勞工組織、農業或園藝組織、文化協會，或純粹為了促進社會福利而營運的組織；
 - (ii) 該非財務實體在其居留司法管轄區獲豁免，而無須繳付入息稅；
 - (iii) 該非財務實體並沒有任何符合以下說明的股東或成員：對該實體的收入或資產，擁有所有權權益或實益權益；
 - (iv) 該非財務實體的居留司法管轄區的適用法律，或該實體的成立文件，並不准許該實體的任何收入或資產，分配予私人或非慈善實體，或為私人或非慈善實體的利益而運用該收入或資產，除非該項分配或運用是依據該實體所進行的慈善活動而作出的；或作為支付已提供的服務的合理補償的；或作為該實體以公平市價購買任何物業的付款的；及
 - (v) 該非財務實體的居留司法管轄區的適用法律（或該非財務實體的成立文件）規定，該非財務實體一旦清盤或解散，其所有資產均須分配予某政府實體或其他非牟利組織，或須交還予該居留司法管轄區的政府，或該政府的政治分部。

“Control” 「控權」

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official or exercises ultimate control over the management of the Entity.

自然人對某實體的「控權」，通常透過其在實體的控制擁有權權益(典型地會按某個百分比(例如 25%)為基準)行使。如沒有自然人透過擁有權權益行使控制，該實體的控權人將會是透過其他方式對該實體行使控制的自然人，如沒有自然人識辨為透過擁有權權益對某實體行使控制，該實體的控權人將會設定為處於高級行政人員位置或對該實體的管理行使最終控制權的自然人。

“Controlling Person(s)” 「控權人」

“Controlling Persons” are the natural person(s) who exercise control over an Entity. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor, trustee, protector or beneficiary of a trust are themselves Entities then the Controlling Persons of the settlor, trustee, protector or beneficiary must be treated as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, “Controlling Person(s)” means persons in equivalent or similar positions to those of a trust.



「控權人」指對該實體行使控制權的自然人。就信託而言，「控權人」指屬該信託的財產授予人、受託人、保護人(如有的話)、受益人或某類別受益人的成員的個人；或任何自然人對該信託的管理行使最終控制權(包括透過一連串的控制或擁有權)。財產授予人、受託人、保護人(如有的話)、受益人或某類別受益人的成員的個人會被視為信託的「控權人」，不論該等人士是否對該信託的活動行使控制權。如財產授予人、受託人、保護人或受益人為實體，財產授予人、受託人、保護人或受益人的「控權人」會被視為信託的「控權人」。就並非信託的法律安排，「控權人」指相等於或處於一個相類於信託的人士。

“Custodial Institution” 「託管機構」

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. This is where the Entity’s gross income attributable to the holding of financial assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

「託管機構」一詞指符合以下說明的實體：該實體為他人的帳戶持有財務資產，而如此持有該等財務資產，在其業務中佔相當大部分。在這種情況下，該實體可歸因於持有財務資產及相關的財務服務的總收入，相等於或超過該實體在以下期間(兩者中以較短者為準)的總收入的20%：

- (i) 在斷定某實體是否託管機構的年份之前的、截至 12 月 31 日(或非公曆年會計期的最後一日)為止的 3 年期間；
- (ii) 該實體存在的期間。

“Depository Institution” 「存款機構」

The term “Depository Institution” means an authorized institution as defined by section 2(1) of the Banking Ordinance (Cap. 155) or any Entity that accepts deposits in the ordinary course of a banking or similar business.

「存款機構」一詞指《銀行業條例》(第 155 章)第 2(1) 條所界定的認可機構；或在銀行業務或相類業務的通常運作中接受存款的實體。

“Entity” 「實體」

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

「實體」一詞指法人或法律安排，例如：法團、組織、合夥、信託或基金會。該詞涵蓋並非個人(即自然人)的人士。

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”.

「財務機構」一詞指「託管機構」、「存款機構」、「投資實體」或「指明保險公司」。

The term “Investment Entity” means:

- (a) a corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –
 - (i) dealing in securities;
 - (ii) trading in futures contracts;
 - (iii) leveraged foreign exchange trading;
 - (iv) asset management;
- (b) an institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –
 - (i) dealing in securities;
 - (ii) trading in futures contracts;
 - (iii) asset management;
- (c) a collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571);
- (d) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - (i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - (ii) individual and collective portfolio management; or
 - (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other entity or individual. Such activities or operations do not include rendering non-binding investment advice to a customer.
- (e) the second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above.

「投資實體」一詞指：

- (a) 根據《證券及期貨條例》(第 571 章)獲發牌進行一項或多於一項以下受規管活動的法團
 - (i) 證券交易；
 - (ii) 期貨合約買賣；
 - (iii) 槓桿式外匯交易；
 - (iv) 資產管理；
- (b) 根據《證券及期貨條例》(第 571 章)獲註冊進行一項或多於一項以下受規管活動的機構 –
 - (i) 證券交易；
 - (ii) 期貨合約買賣；
 - (iii) 資產管理；
- (c) 根據《證券及期貨條例》(第 571 章)獲認可的集體投資計劃；
- (d) 符合以下說明的實體：主要為或代表其客戶從事一項或多於一項以下活動，或主要為或代表其客戶運作一項或多於一項以下項目，作為業務：
 - (i) 買賣貨幣市場工具(如支票、匯票、存款證及衍生工具等)、外匯、兌換、息率及指數工具、可轉讓證券及商品期貨；
 - (ii) 個人及集體投資組合管理；
 - (iii) 以其他方式，代其他實體或個人投資、處理或管理財務資產或金錢。該等活動或運作並不包括向客戶提供非約束性投資諮詢。



- (e) 另一類投資實體(由另一財務機構管理的投資實體)是指其總收入主要可歸因於財務資產的投資、再投資或買賣並由另一存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及(d)項所述的投資實體管理的實體。

“Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction”

「位於非參與稅務管轄區並由另一財務機構管理的投資實體」

The term “Investment Entity that is managed by another Financial Institution and located in a Non-Participating Jurisdiction” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

「位於非參與稅務管轄區並由另一財務機構管理的投資實體」一詞指其總收入主要可歸因於財務資產的投資、再投資或買賣的實體且該實體是(i)由一個財務機構管理；及(ii)非參與稅務管轄區財務機構。

“Investment Entity managed by another Financial Institution” 「由另一財務機構管理的投資實體」

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in paragraph (d) above in the definition of “Investment Entity”.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above, if any of the managing Entities is such another Entity.

如果一個實體直接或通過另一服務提供者代表另一實體進行任何上述投資實體的定義(d)項所述的活動或運作，則該另一實體會被視為由該管理實體所管理。如果一個實體在沒有權自行管理另一實體的部分或全部資產的情況下，才會被視為可管理該另一實體。當一個實體由財務機構、非財務實體或個人的組合管理時，如果某一管理實體為存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及或(d)項所述的投資實體的實體，則該實體會被視為由另一實體管理。

“NFE” 「非財務實體」

An “NFE” is any Entity that is not a Financial Institution.

「非財務實體」指並非財務機構的實體。

“Participating Jurisdiction” 「參與稅務管轄區」

A “Participating Jurisdiction” means a jurisdiction outside Hong Kong that is specified in Part 2 of Schedule 17E of the Inland Revenue Ordinance (Cap. 112).

「參與稅務管轄區」指稅務條例(第 112 章)附表 17E 第 2 部所指明的、在香港以外的稅務管轄區。

“Participating Jurisdiction Financial Institution” 「參與稅務管轄區財務機構」

The term “Participating Jurisdiction Financial Institution” means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

「參與稅務管轄區財務機構」一詞指：(i) 任何居於某參與稅務管轄區的財務機構，但不包括有關財務機構位於該管轄區境外的分支機構；及(ii) 某財務機構位於某參與稅務管轄區的任何分支機構，而該財務機構並非居於該管轄區。

“Passive NFE” 「被動非財務實體」

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.

「被動非財務實體」指任何：(i) 不屬主動非財務實體的非財務實體；及(ii) 位於非參與稅務管轄區並由另一財務機構管理的投資實體。

“Related Entity” 「有關連實體」

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

若某實體控制另一實體，或兩個實體共同受同一人控制，則該實體是另一實體的「有關連實體」。就此而言，控制可透過直接或間接持有某實體超過50%的表決權或股份的價值。

“Resident for tax purposes” 「稅務居民」

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction(including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

一般而言，如根據某個稅務管轄區的規定(包括稅收協定)，任何實體不僅就以其有關稅務管轄區為來源的收入，亦因其居籍、居所、管理工作地點、成立為法團地點，或任何性質類似的其他準則，在有關稅務管轄區需要繳稅或有繳稅責任，便會成為該稅務管轄區的稅務居民。沒有稅務居民身份的實體，例如：合夥、有限法律責任合夥或類似的法律安排，應被視為其實際管理地點所在稅務管轄區的稅務居民。一個信託應被視為一個或多個一個受託人居住的稅務管轄區的居民。有關稅務居民身分的更多資訊，請聯絡閣下的稅務顧問或瀏覽經濟合作與發展組織的自動交換資料網站：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。



“Specified Insurance Company” 「指明保險公司」

The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

「指明保險公司」一詞指任何屬保險公司的實體，或屬某保險公司的控權公司的實體，而該實體發出現金價值保險合約或年金合約，或有責任就現金價值保險合約或年金合約付款。

“TIN” (including “functional equivalent”) 「稅務編號」 (包括具有等同功能的識別編號)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD Automatic Exchange Portal at the following link:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include –

- (a) (for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.
- (b) (for Entities) a Business/company registration code/number.

「稅務編號」一詞指納稅人的識別編號或具有等同功能的識別編號(如無納稅人的識別編號)。稅務編號是稅務管轄區向個人或實體分配獨有的字母與數字組合，用於識別個人或實體的身分，以便實施該稅務管轄區的稅務法律。有關可接受的稅務編號的更多詳細資訊刊載於經濟合作與發展組織的自動交換資料網站：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

某些稅務管轄區不發出稅務編號。但是，這些稅務管轄區通常使用具有等同識別功能的其他完整號碼(「具有等同功能的識別號碼」)。此類號碼的例子包括：

- (a) 就個人而言，社會安全號碼/保險號碼、公民/個人身份/服務代碼/號碼，以及居民登記號碼。
- (b) 就實體而言，商業/公司登記代碼/號碼。