



Controlling Person Tax Residency Self-Certification Form (CRS-CP (HK))

控權人稅務居民自我證明表格 (CRS-CP (HK))

Date 日期	day 日 / month 月 / year 年
	/ /

Instructions 指示

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

Why does QMIS Securities require Controlling Person to complete this form ?

為何華亞證券要求控權人填寫此表格？

To safeguard the integrity of the tax system, governments around the world are introducing a new data collection and reporting requirement for financial institutions, known as the **Common Reporting Standard ("CRS")**.

According to CRS requirements, QMIS Securities must determine the Controlling Person's "Tax Residence" (which is usually the country / jurisdiction where the Controlling Person is obliged to pay income tax). If the Controlling Person's tax residence is different from the jurisdiction of the account held, QMIS Securities may need to inform the national tax authority of this situation and the Controlling Person's relevant account information, which may subsequently transmit the relevant information to the tax authorities of different countries / jurisdictions.

By completing this form, QMIS Securities can ensure that QMIS Securities holds accurate and up-to-date tax residency information of Controlling Person.

If there is a change in the Controlling Person's information and any data in this form is no longer correct, please inform QMIS Securities' "Customer Service" immediately and submit an updated **"Controlling Person Tax Residency Self-Certification Form"**

為維護稅制完整，全球各地政府現正推出適用於金融 / 財務機構的資料收集及匯報新規例，名為**共同匯報標準**（簡稱「**CRS**」）。

根據 CRS 相關規定，華亞證券必須確定控權人的「稅務居住地」（這通常是控權人有義務繳納薪俸稅的國家 / 司法管轄區）。若控權人的稅務居住地有別於所持帳戶的司法管轄區，華亞證券可能需要將此情況及控權人的有關帳戶資料告知國家稅務機關，該等機關隨後或會將相關資料傳送給不同國家 / 司法管轄區的稅務機關。

控權人填妥本表格可確保華亞證券持有控權人正確及最新的稅務居住地資料。

若控權人的情況有所改變，導致本表格內的任何資料不再正確，請立即告知華亞證券「客戶服務部」，並提交一份已更新的「**控權人稅務居民自我證明表格**」

Who is required to complete the "Controlling Person Tax Residency Self-Certification Form" ?

誰需填寫「控權人稅務居民自我證明表格」？

If the relevant QMIS Securities account is held by a Passive NFE (such as certain Trusts or Investment Vehicles), QMIS Securities will require the Individual exercising control over the entity to complete this form. These individuals are called **"Controlling Persons"**.

If you are required to self-certify on behalf of Entity (including Businesses, Trusts and Partnerships), please complete the **"Entity Tax Residency Self-Certification Form" (CRS-E(HK))**. Similarly, if you are an Individual Client or Sole Proprietorship Client, please complete the **"Individual Tax Residency Self-Certification Form" (CRS-I(HK))**. These forms are available on the QMIS Securities Website at [www.qmissecurities.com](http://www.qmissecurities.com) **"Form Download"**.

Even if you have provided the required information in relation to the U.S. Government's **Foreign Account Tax Compliance Act ("FATCA")**, you may still be required to provide additional information on CRS as they are separate regulations. If you complete this form on behalf of the Controlling Person, please ensure that they are aware of the matter and explain in what capacity you are signing this form in **Section 4** of this form. (If you may be completing this form as an Authorized Person under a Power of Attorney.)

若有關華亞證券帳戶是由被動非財務實體（如特定信託或投資工具）所持有，華亞證券便需要對該實體行使控制權的個人填寫本表格。這些個人被稱為「**控權人**」。

若閣下須代表實體（包括企業、信託及合夥）作自我證明，請填寫「**實體稅務居民自我證明表格**」(CRS-E(HK))。同樣地，若閣下是個人客戶或獨資業務客戶，請填寫「**個人稅務居民自我證明表格**」(CRS-I(HK))。這些表格載於華亞證券網頁：[www.qmissecurities.com](http://www.qmissecurities.com)「**表格下載**」中。

即使閣下已就美國政府《**外國帳戶稅務合規法案**》（簡稱「**FATCA**」）提供所需的資料，閣下仍可能需就 CRS 提供額外資料，因為兩者為獨立的規例。若閣下代表控權人填寫本表格，請確保他們知悉此事，並在本表格的**第 4 部份**說明閣下以何種身份簽署本表格。（如閣下可能是根據授權書以授權人身份填寫本表格。）

## How can Controlling Persons get more information ?

### 控權人如何獲取更多資訊？

The **Organization for Economic Co-operation and Development ("OECD")** has developed rules for use by all jurisdictions participating in CRS, which are available on the **OECD's Automated Exchange of Information ("AEOI")** website. [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/).

Please also refer to the website of the **Inland Revenue Department of the Government of the Hong Kong Special Administrative Region** for details on the implementation of AEOI in Hong Kong: [www.ird.gov.hk/chi/tax/dta\\_aeoi.htm](http://www.ird.gov.hk/chi/tax/dta_aeoi.htm). For the meanings of terms used in this form (i.e. Definitions of "**Account Holder**" and "**Controlling Person**"), please refer to the Appendix to this form or visit the "**Self-Certification**" Section of the IRD Website.

If Controlling Persons have any questions about determining the tax residency of an Individual / Entity, please visit the OECD website at [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/) or consult your tax advisor and QMIS Securities is not allowed to provide the relevant tax advice.

**經濟合作與發展組織**（簡稱「**經合組織**」）已制訂有關規則，供參與 CRS 的所有司法管轄區政府使用，並載於**經合組織的自動交換資料**（簡稱「**AEOI**」）網站 [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/)。

另請參閱香港特別行政區政府稅務局的網站了解香港實施 AEOI 的詳情：[www.ird.gov.hk/chi/tax/dta\\_aeoi.html](http://www.ird.gov.hk/chi/tax/dta_aeoi.html)。有關本表格內所用詞彙的涵義（如「**帳戶持有人**」及「**控權人**」定義），請參閱本表格附錄或瀏覽稅務局網站內「**自我證明**」部份。

若控權人對判定其稅務居民身份有任何疑問，請瀏覽經合組織網站：[www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/) 或諮詢客戶的稅務顧問。請恕華亞證券未能提供有關的稅務意見。

## Important Notes 重要提示

- This is a self-certification form provided by the Controlling Person to the reporting financial institution for the purpose of automatic exchange of financial account information. The reporting financial institution may hand over the collected data to the Inland Revenue Department, which has the power to transfer such data to the tax authority of another tax jurisdiction.

本表格是由控權人向申報金融 / 財務機構提供的自我證明表格，以作自動交換財務帳戶資料用途。申報金融 / 財務機構可將收集所得的資料交給稅務局，稅務局有權將資料轉交到另一稅務司法管轄區的稅務當局。

- If there is a change in the tax residency status of the Controlling Person, the Controlling Person must notify the reporting financial institution of all changes within 30 working days of becoming aware of the change.

若控權人的稅務居民身份有所改變，必須於知悉改變後 30 個工作日內 將所有變更通知申報金融 / 財務機構。

- Unless not applicable or otherwise specified, the Controlling Person is required to complete all parts of this form. If space provided is insufficient, please fill in a separate page(s). Items marked with an asterisk (\*) in the column/section are the information that the financial institution is required to report to the Inland Revenue Department.  
除不適用或特別註明外，控權人必須填寫本表格內的所有部份。若本表格上的空位值置不夠應用，可另加附頁填寫。在欄 / 部標有星號 ( \* ) 的項目為申報金融 / 財務機構須向稅務局申報的資料。

## Part 1: Identification of Controlling Person

### 第 1 部份：控權人的身份識別資料

**Note 注意：** Please put a tick where appropriate 請在適當位置加上剔號

Name of Controlling Person 控權人名稱	Title 稱謂 <input type="checkbox"/> Mr. 先生 <input type="checkbox"/> Ms. 女士 <input type="checkbox"/> Miss 小姐 <input type="checkbox"/> Others 其他			
	*Last Name or Surname 姓氏		*First or Given Name 名字	
Hong Kong Identity Card / Passport Number 香港身份證 / 護照號碼				
Current Residence Address 現時居住地址	(i.e. Suite, Floor, Building, Street, District) (如：室、樓層、大廈、街道、地區)			
	*City 城市			
	(i.e. Province, State)(如：省、州)			
	*Country 國家			
	Post Code/ZIP Code 郵政編碼 / 郵遞區號碼			
Mailing Address 通訊地址 (Complete if different to the above Current Business Address 若通訊地址與上述現時營業 地址不同，請填寫此欄)	(i.e. Suite, Floor, Building, Street, District) (如：室、樓層、大廈、街道、地區)			
	*City 城市			
	(i.e. Province, State)(如：省、州)			
	*Country 國家			
	Post Code/ZIP Code 郵政編碼 / 郵遞區號碼			
*Date of Birth * 出生日期	(dd/mm/yyyy) (日 / 月 / 年)			

## Part 2 : The Entity Account Holder(s) of which you are a Controlling Person

### 第 2 部份：閣下作為控權人的實體帳戶持有人

Please fill in the name of the Entity Account Holder that you are a Controlling Person :

請填寫閣下作為控權人的實體帳戶持有人名稱：

Entity 實體	Name of the Entity Account Holder 實體帳戶持有人名稱
(1)	
(2)	
(3)	

## Part 3 : Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")

### 第 3 部份：居留司法管轄區及稅務編號或具有等同功能的識辨編號（簡稱「稅務編號」）

Please provide the following information to indicate : 請提供以下資料，以列明：

- (a) each jurisdiction where the Controlling Person is a resident for tax purposes; and 控權人為稅務居民的每個司法管轄區；及  
(b) the Controlling Person's TIN for each jurisdiction indicated. 所指示的每個司法管轄區的控權人的稅務編號。

If the Controlling Person is a Hong Kong tax resident, the tax number is the Hong Kong Identity Card Number (HKID).

若控權人是香港稅務居民，該稅務編號是帳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 若控權人未能提供稅務編號，必須填寫合適的理由 A, B 或 C：

**Reason A** - The Controlling Person's residency jurisdiction does not issue a TIN to its residents.

**理由 A** - 控權人的居留司法管轄區並沒有向其居民發出稅務編號。

**Reason B** - The Controlling Person cannot obtain a TIN. If this reason is chosen, the Controlling Person will need to explain the reason why he/she cannot obtain a TIN.

**理由 B** - 控權人不能取得稅務編號。若選取此理由，控權人需要解釋不能取得稅務編號的原因。

**Reason C** - The Controlling Person is not required to provide a TIN. The authority of the residency jurisdiction does not require the Controlling Person to disclose TIN.

**理由 C** - 控權人毋須提供稅務編號。居留司法管轄區的主管機構不需要控權人披露稅務編號。

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 # 若沒有提供稅務編號， 請填寫理由 A、B 或 C	Explain why the Controlling Person is unable to obtain a TIN if selected <b>Reason B</b> 若選取理由 B，請控權人解釋未能取得稅務編號的原因
(1)			
(2)			
(3)			
(4)			
(5)			



## Part 4 : Type of Controlling Person

### 第 4 部份：控權人類別

For each Entity listed in **Part 2**, please tick in the appropriate box indicating the category to which the Controlling Person belongs for each entity :

就第 2 部份所載的每個實體，請在適當方格內加上剔號，指出控權人就每個實體所屬的類別：

Type of Entity 實體類別	Type of Controlling Person 控權人類別	Entity (1) 實體 (1)	Entity (2) 實體 (2)	Entity (3) 實體 (3)
Legal Person 法人	Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital) 擁有控制股權的個人（即擁有不少於百分之二十五的已發行股本）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual who exercises control / is entitled to exercise control through other means (i.e. not less than 25% of voting rights) 以其它途徑行使控制權或有權行使控制權的個人（即擁有不少於百分之二十五的表決權）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual who holds the position of senior managing official / exercises ultimate control over the management of the entity 擔任該實體的高級管理人員 / 對該實體的管理行使最終控制權的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust 信託	Settlor 財產授予人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Trustee 受託人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Protector 保護人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Beneficiary or member of the class of Beneficiaries 受益人或某類別受益人的成員其它（如財產授予人 / 受託人 / 保護人 / 受益人為另一實體，對該實體行使控制權的個人）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Others ( i.e. Individual who exercises control over another entity being the Settlor / Trustee / Protector / Beneficiary ) 其它（如財產授予人 / 受託人 / 保護人 / 受益人為另一實體，對該實體行使控制權的個人）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal Arrangement other than Trust 除信託以外的法律安排	Individual in a position equivalent / similar to Settlor 處於相等 / 相類於財產授予人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent / similar to Trustee 處於相等 / 相類於受託人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent / similar to Protector 處於相等 / 相類於保護人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent / similar to Beneficiary or member of the class of Beneficiaries 處於相等 / 相類於受益人或某類別受益人的成員位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (e.g. individual who exercises control over another entity being equivalent/similar to settlor/trustee/protector/beneficiary) 其它（如處於相等 / 相類於財產授予人 / 受託人 / 保護人 / 受益人位置的人為另一實體，對該實體行使控制權的個人）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Part 5 : Declaration and Signature

### 第 5 部份：聲明及簽署

I hereby acknowledge and agree that QMIS Securities Limited ("QMIS Securities") may, in accordance with the legal provisions of the Inland Revenue Ordinance (Cap. 112) relating to the exchange of financial account information, (a) in relation to the collection of the information contained in this form and for the purpose of keeping it for the purpose of automatic exchange of financial account information and (b) in relation to such information and information relating to the Controlling Person and any reportable account to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region for the purpose of transferring the data to the tax authorities of the Controlling Person's jurisdiction of residence.

本人謹此知悉並同意，華亞證券有限公司（下稱「華亞證券」）可根據《稅務條例》（第 112 章）有關交換財務帳戶資料的法律條文，（甲）有關收集本表格所載資料並可備存作自動交換財務帳戶資料用途及（乙）有關將把該等資料及關於控權人及任何須申報帳戶的資料向香港特別行政區政府稅務局申報，從而將資料轉交到控權人的居留司法管轄區的稅務當局。

I hereby certify that I am the Controlling Person (or I am authorized to sign for the Controlling Person) for all accounts currently held by the account holder in QMIS Securities.

I hereby certify that I am authorized by the account holder to sign on behalf of the account holder in respect of all accounts relating to the relevant Entities held in QMIS Securities as described in **Part 1** of this form

本人特此證明，就實體帳戶持有人現於華亞證券持有的所有帳戶，本人是控權人（或本人獲控權人授權代其簽署）。

I hereby undertake that if there is any change in circumstances that may affect the tax residency status of the Controlling Person mentioned in **Part 1** of this form, or cause the information contained in this form to be incorrect, I will notify QMIS Securities and will submit an appropriately updated Tax Residency Self-Certification Form to QMIS Securities **within 30 working days** after the change of circumstances.

本人謹此承諾，若情況有所改變，以致影響本表格第 1 部份所述的控權人稅務居民身份，或引致本表格所載的資料不正確，本人會通知華亞證券，並會在情況發生改變後 **30 個工作日內** 向華亞證券提交一份已適當更新的稅務居民自我證明表格。

**I hereby declare that, to the best of my knowledge and belief, all information and statements provided in this form are true, correct and complete.**

本人謹此聲明就本人所知所信，本表格內所填報的所有資料及聲明均屬全部真實、正確及完整。

#### Signature 簽署

X

Date (dd/mm/yyyy) 日期 (日/月/年): \_\_\_\_\_

#### Name 名稱

#### Capacity 身份

**\*\* If you are not an Individual as described in Part 1 of this form, please state your identity. If you sign this form as an Authorized Person, you must submit a certified copy of the relevant Power of Attorney together**

**\*\* 若閣下並非本表格第 1 部份所述的個人，請說明閣下的身份。若閣下是以受權人身份簽署本表格，必須一併提交有關授權書的核證副本。**

**"Power of Attorney" must be in the form of QMIS Securities satisfaction.**

**「授權書」必須採用華亞證券滿意的形式。**

**Warning :** Under the Inland Revenue Ordinance, it is a serious offence for a person to make a statement knowing that it is misleading, false or incorrect in the essentials, or to disregard whether a statement is misleading, false or incorrect in the essentials. Once convicted, it can result in heavy penalties.

**警告：**根據《稅務條例》，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，即屬嚴重罪行。一經定罪，可致重罰。

## Part 6 : Appendix

### 第 6 部份：附錄

#### Meaning of terms and expressions used in Self-Certification Form

##### 自我證明表格內採用名詞及措辭釋義

##### "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 (i.e. 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金融 / 財務機構列明為或識辨為帳戶持有人的人士，不論該人士是否為過渡實體。因此，若一個信託或遺產被列明為某財務帳戶持有人或擁有人，則帳戶持有人是該信託或遺產，而非受託人、信託擁有人或受益人。同樣地，若一個合夥被列明為某財務帳戶持有人或擁有人，則帳戶持有人是該合夥，而非合夥的合夥人。

除金融 / 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它人士持有財務帳戶，該人士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 (i.e. the United Nations or NATO), Central Banks, or their wholly owned Entities ;
- Holding NFEs that are members of a non-financial group ;
- Start-up NFEs ;
- NFEs that are liquidating or emerging from bankruptcy ;
- Treasury centres that are members of a non-financial 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 Securities of the NFE is regularly traded on an established Securities market or the NFE is a Related Entity of an Entity the Securities of which is regularly traded on an established Securities market ;
- (c) the NFE is a Governmental Entity, an International Organization (i.e. the United Nations or NATO), 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 Securities 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 Twenty-Four (24) months after the date of the initial organization of the NFE ;
- (f) the NFE was not a Financial Institution in the past Five (5) 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, Labor 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 sub-division.

「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；
  - 其證券被公開進行買賣的非財務實體；
  - 政府實體、國際組織（如聯合國或北大西洋公約組織（「NATO」））、中央銀行或其全權擁有的實體、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。若符合任何以下準則，實體會被分類。
- (a) 在該曆年對上一個曆年或其它適當申報期，該非財務實體的總收入中少於 50% 屬被動收入；及在該曆年或其它適當申報期內，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) 該非財務實體的證券或該非財務實體有關連實體證券，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（如聯合國或北大西洋公約組織（「NATO」））、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) 該非財務實體活動中，相當大部份是以下活動：持有一間或多於一間從事金融 / 財務機構業務以外交易或業務的附屬公司的全部或部份已發行股份，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，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，及正出於經營金融 / 財務機構業務以外業務的意圖，而將資金投資於資產。但不包括組成已超過 24 個曆月的非財務實體；
- (f) 該非財務實體在過往 5 年內並非金融 / 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金融 / 財務機構業務以外業務的意圖，而進行重組；
- (g) 該非財務實體主要從事與該實體屬並非金融 / 財務機構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，主要從事金融 / 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及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及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，而毋須繳付入息稅；
  - (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) 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，並不允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；或作為支付已提供服務的合理補償；或作為該實體以公平市值購買任何物業的付款；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它非牟利組織，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 (i.e. 25%)) in the Entity. Where no Natural Person(s) exercise(s) control through ownership interests, the Controlling Person(s) of the Entity will be the Natural Person(s) who exercise(s) 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（如 25%）為基準）行使。若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它方式對該實體行使控制的自然人；若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" 「控權人」

"Controlling Person" is the Natural Person who exercises control over an Entity. In the case of a trust, the Controlling Person is the Settlor, the Trustee, the Protector (if any), the Beneficiary or Class of Beneficiaries, and any other Natural Person exercising ultimate effective control over the Trust (including through a chain of control or ownership). The Settlor, the Trustee, the Protector (if any), and the Beneficiary or Class of Beneficiaries, must always be treated as Controlling Person 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 Person of the Settlor, Trustee, Protector or Beneficiary must be treated as Controlling Person of the Trust.

In the case of a legal arrangement other than a Trust, "Controlling Person" means Person 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；及任何自然人對該信託管理行使最終控制權（包括透過一連串控制或擁有權）。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。

若財產授予人、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。

### "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，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。

### "Financial Institution" 「金融 / 財務機構」

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

「金融 / 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」。

### "Investment Entity" 「投資實體」

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 ; and
  - (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 ; and
  - (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 Client :
  - (i) Trading in Money Market Instruments (i.e. 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 Client.
- (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；及
  - (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；及

(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) (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；及

(iii) 以其它方式，代其它實體或個人投資、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**」（由另一金融 / 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金融 / 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金融 / 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) 由一個金融 / 財務機構管理；及 (ii) 非參與稅務管轄區金融 / 財務機構。

#### **"Investment Entity managed by another Financial Institution" 「由另一金融 / 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。

一個實體只有在有權自行管理另一實體的部份或全部資產的情況下，才會被視為可管理該另一實體。當一個實體由金融 / 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」**指並非金融 / 財務機構的實體。

#### **"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金融 / 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 its 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: [www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/).

一般而言，若根據某個稅務管轄區規定（包括稅收協定），任何實體不僅就以有關稅務管轄區為來源收入，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它準則，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，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於一個受託人居住的稅務管轄區居民。有關稅務居民身份的更多資訊，請聯絡客戶的稅務顧問或瀏覽經濟合作與發展組織自動交換資料網站：[www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/)。

## "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:

[www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/](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身份，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：[www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/)。

- (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。