



CRS Self-Certification Form – Controlling Person 共同匯報標準(CRS) 自我證明表格 – 控權人

Common Reporting Standard (CRS) Requirements 有關「共同匯報標準」CRS 之政策規定

The Common Reporting Standard (“CRS”) has been developed by the Organization of Economic Cooperation and Development (“OECD”) to provide a common standard for automatic exchange of financial account information (“AEOI”) in tax matters.

Under the CRS regulations, financial institution (FI) is required to collect related financial information and report to Inland Revenue Department (IRD). Hong Kong has put in place a legislative framework to implement AEOI. With effect from 1 January 2017, FI is required to identify financial accounts held by tax residents of reportable jurisdictions in accordance with the OECD due diligence procedures. FIs are required to collect the reportable information of these accounts and furnish such information to the Inland Revenue Department (IRD). This exercise aims to fight against tax evasion and protect the integrity of tax systems. To comply with CRS requirements, Imperium International Securities Limited (“IISL”) will implement the following regarding account opening procedures.

(1) New Account Opening

(A) Under the new onboarding process, all new account opening applications that are signed and submitted on or after 1 January 2017, are required to complete self-certification forms and indicate all the “Jurisdiction of tax residence” and “Taxpayer Identification Number (TIN)” when submitting new account opening form.

- For individual applicant: need to complete the separate form named “Self-Certification Form – Individual”.
- For Entity applicant: please complete “Self-Certification Form – Entity”.
- If applicant is a Passive Non-Financial Entity, please complete “Self-Certification Form – Controlling Person” form for each of the controlling person. With reference to the Inland Revenue Ordinance 2016, the threshold for identifying controlling person is holding 25% of company shares.

(B) All fields in the CRS Self-Certification forms are mandatory unless specifically indicated. If the TIN is unavailable, reason and explanation (if applicable) must be provided. All applicants must complete this form and meet the CRS due diligence requirements otherwise the application would not be approved.

(C) In line with the CRS requirement, different types of CRS forms have been uploaded in our website. You can download the documents accordingly.

(2) Points to note

- The TIN is identification number which is a unique number typically issued to a taxpayer by tax authority. Below illustrates some useful reference of the TIN in specific regions:
 - For tax resident of Hong Kong, the TIN is the HK Identity Card Number.
 - For tax resident of China, the TIN is the China Identity Card Number.
 - For other regions, please consult your tax adviser.
- Clients are advised to contact a tax adviser where they have questions regarding their tax residency as ISL will not provide tax or law advice.
- It is an offence for a person to provide, knowingly or in a reckless manner, misleading, false or incorrect information in a material particular, in making a CRS self-certification to a financial institute.
- For all new applications, client cannot opt out or refuse to provide CRS self-certification, otherwise he/she will be deemed as a reportable person of the country/jurisdiction for which he/she holds any indicia. The opening account will not be approved.

通知：有關「共同匯報標準」CRS 之政策規定

「經濟合作與發展組織」(OECD)設立了「共同匯報標準」(CRS)，就自動交換財務帳戶資料(自動交換資料 - AEOI)頒布新的國際標準。

根據 CRS 規定，參與國家的財務機構須向其客戶收集若干財務資料並進行申報。香港現已就 CRS 立法。由 2017 年 1 月 1 日起，財務機構須根據經合組織所訂的盡職審查程序，以識辨申報稅務管轄區的稅務居民所持有的財務帳戶。財務機構須收集該些帳戶的須申報資料，並向稅務局提交相關資料。此規定目的是打擊逃稅與避稅，從而維護稅務制度的健全性。為履行「共同匯報標準」，帝國國際証券將執行以下新修訂之開戶程序。

(1) 新開戶

(A) 根據新的開戶程序，於 2017 年 1 月 1 日或之後簽署或遞交之開戶申請，客戶必須填寫自我證明表格，並提供所有「居留司法管轄區」及「稅務編號」(TIN)。

- 個人客戶：必須填妥「自我證明表格—個人」之表格。
- 實體客戶：必須填妥「自我證明表格—實體」之表格。
- 如客戶為被動非財務實體公司，每位控權人必須填寫「自我證明表格—控權人」。根據稅務條例 2016，界定控權人的門鑑為佔有公司 25% 股權。

(B) 除非另有指明，所有 CRS 自我證明表格欄均必須填寫。如客戶未能提供稅務編號，必須提供理由和解釋(如適用)。所有客戶必須完成 CRS 自我證明表格及通過 CRS 盡職審查，否則新開戶不獲審核。

(C) 為符合 CRS 規定，本公司網頁已上載不同類型之 CRS 表格，閣下可於網頁下載相應表格。

(2) 注意事項

- 稅務編號(TIN)是由稅務局向納稅人發出獨有的識別號碼，請參考下列部分居留司法管轄區的稅務編號。
 - 香港稅務居民，稅務編號是其香港身份證號碼。
 - 中國稅務居民，稅務編號是其中國身份證號碼。
 - 若為其他地區，請與閣下稅務顧問商討。
- 客戶如對稅務居民狀況有任何疑問，可尋求稅務顧問的建議，帝國証券將不會提供稅務或法律建議。
- 任何人在向財務機構作出 CRS 自我證明時，明知或妄顧實情地在要項上提供具誤導性，虛假或不正確資料，便屬違法。
- 所有新開戶申請書，客戶不能選舉棄選或拒絕提供自我證明，否則會被視為本身資料所示之所屬國家/司法管轄區的申報對象，而此等新開戶申請將不獲審批。



CRS Self-Certification Form – Controlling Person

共同匯報標準(CRS) 自我證明表格 – 控權人

To: Imperium International Securities Limited (collectively known as “IISL”)

致: 帝國國際証券有限公司 (以下統稱「帝國國際証券」)

Client Name 客戶名稱：

Account No. 戶口號碼：

Important Notes 重要提示:

- **This is a self-certification form provided by a controlling person to IISL for the purpose of automatic exchange of financial account information. The data collected may be transmitted by IISL to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.**
這是由控權人向帝國國際証券提供的自我證明表格，以作自動交換財務資料用途。帝國國際証券可把收集所得的資料交給稅務局，稅務局會將資料轉交到另一管轄區的稅務當局。
- **A controlling person should report all changes in his/her tax residency status to IISL.**
如控權人的稅務居民身分有所改變，應盡快將所有變更通知帝國國際証券。
- **All parts of the form must be completed (unless not applicable or otherwise specified). If space provide is insufficient, continue on an additional sheet(s). Information in fields/parts marked with an asterisk(*) are required to be reported by IISL to the Inland Revenue Department.**
除不適用或特別註明外，必須填寫這份表格所有部份。如這表格上的空位不足，可另加紙填寫。在欄／部份標有星號(*)的項目為帝國國際証券須向稅務局申報的資料。

Part 1 – Identification of Controlling Person

第1部份 - 控權人的身分識辨資料

1	Name of Controlling Person 帳戶控權人的姓名
	Last Name or Surname 姓氏*
	First or Given Name 名字*
	Middle Name(s) 中間名
2	Hong Kong Identity Card / Passport Number* 香港身分證或護照號碼 *
3	Current Residence Address 現時住址
	Line 1 (Flat/Room, Floor, Building, Street, District)* 第一行 (室、樓層、大廈、街道、地區)*
	Line 2 (City)* 第二行(城市) *
	Line 3 (Province, State)* 第三行(省、州)*
	Country * 國家*
	Post Code/Zip Code (if any) 郵政編碼／郵遞區號碼
4	Mailing Address (Complete if different to the above current residence address) 通訊地址(如通訊地址與現時住址不同，須填寫此欄)
	Line 1 (Flat/Room, Floor, Building, Street, District) 第一行 (室、樓層、大廈、街道、地區)
	Line 2 (City) 第二行(城市)
	Line 3 (Province, State) 第三行(省、州)
	Country 國家
	Post Code/Zip Code (if any) 郵政編碼／郵遞區號碼



5.	Date of Birth * (dd/mm/yyyy) 出生日期(日/月/年)	
6.	Place of Birth 出生地點	
	Town/City 鎮/城市	
	Province/State 省/州	
	Country 國家	

Part 2 – The Entity Account Holder(s) of which you are a controlling person
第2部份 – 填寫閣下作為控權人的實體帳戶持有人的名稱

Enter the name of the entity account holder of which you are a controlling person
填寫閣下作為控權人的實體帳戶持有人的名稱

Entity 實體	Name of the Entity Account Holder 實體帳戶持有人的名稱
(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別編號 (以下簡稱「稅務編號」)

Complete the following table indicating (a) the jurisdiction of residence (including Hong Kong) where the controlling person is a resident for tax purposes and (b) the controlling person’s TIN for each jurisdiction indicated. Indicate **ALL** (not restricted to five) jurisdictions of residence.

提供以下資料，列明(a) 控權人的居留司法管轄區，亦即控權人的稅務管轄區(香港包括在內)及(b)該居留司法管轄區發給帳戶持有人的稅務編號。列出所有(不限於5個)居留司法管轄區。

If the controlling person is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.
如控權人是香港稅務居民，稅務編號是其香港身分證號碼。

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 controlling person is a resident for tax purposes does not issue TINs 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 is unable to obtain a TIN. Explain why the controlling person is unable to obtain a TIN if you have selected this reason.
理由B – 控權人不能取得稅務編號。如選取這一理由，解釋控權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 – 控權人毋須提供稅務編號。居留司法管轄區的主管機關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 如沒有提供稅務編號，填寫理由 A、B 或 C	Explain why the controlling person is unable to obtain a TIN if you have selected Reason B 如選取理由 B，解釋控權人不能取得稅務編號的原因
(1) HKSAR (if any) 香港 (如適用)			

Are you tax resident of other jurisdictions? No Yes (If yes, please indicate ALL jurisdictions of residence)
控權人是否其他司法管轄區的稅務居民? 否 是 (如是，請列出所有居留司法管轄區)

(2)			
(3)			
(4)			
(5)			



Part 4 – Type of Controlling Person
第4部份 – 控權人類別

Tick the appropriate box to indicate the type of controlling person for each entity stated in Part 2.
就第 2 部份所載的每個實體，在適當的方格內加上「✓」號，指出控權人就每個實體所屬的控權人類別。

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) 以其他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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary) 其他 (例如: 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/相類於財產授予人位置的個人	<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) 其他 (例如: 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 – Declarations and Signature
第5部份 – 聲明及簽署

(1) I acknowledge and agree that (a) information contained in this form is collected and may be kept by IISL for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the controlling person and any reportable account(s) may be reported by IISL 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 controlling person 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，帝國國際証券可根據《稅務條例》(第112章) 有關交換財務帳戶資料的法律條文，(a) 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 (b) 把該等資料和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，從而把資料轉交到帳戶持有人的居留司法管轄區的稅務當局。

(2) I certify that I am the controlling person / I am authorized to sign for the controlling person # of all the account(s) held by the entity account holder(s) to which this form relates.
本人證明，就與本表格所有相關的實體帳戶持有人所持有的帳戶，本人是控權人/本人獲控權人授權簽署本表格#。



(3) I undertake to advise IISL 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 IISL 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部份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，本人會通知帝國國際証券，並會在情況發生改變後30日內，向帝國國際証券提交一份已適當更新的自我證明表格。

(4) 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。

Client Name 客戶姓名	Client Signature 客戶簽署 (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.)
Capacity 身份	如閣下身分部份所述的個人，說明閣下的身分。如閣下是以受權人身分簽署這表格，須附上該授權書的核證副本。
Date (dd/mm/yyyy) 日期 (日/月/年)	

Delete as appropriate 刪去不適用者

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. HK\$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(即港元 10,000)罰款。



Appendix 附錄

“Active NFE”

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

- Active NFEs by reason of income and assets;
- Publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- Holding NFEs that are members of a nonfinancial group;
- Start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- Treasury centres that are members of a nonfinancial group; or
- Non-profit NFEs.

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

- (a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution (FI), 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, but is investing capital into assets with the intent to operate a business other than that of a FI, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (f) the NFE was not an FI in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of an FI;
- (g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not FIs, 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 an FI; or
- (h) the NFE meets all of the following requirements:
 - (i) it is established and operated in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its country of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - (ii) it is exempt from income tax in its country 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 country 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 country of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's country of residence or any political subdivision thereof.

「主動非財務實體」

「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，該非財務機構的總收入中少於 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實體的有關連實體的股票，在某具規模證券市場中，被經常買賣；
- (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金融/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、槓桿或收購基金，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，亦沒有過往經營業務，及正出於經營金融/財務機構以外的業務的意圖，而將資金投資於資產。但不包括組成已超過 24 個月的非財務實體；
- (f) 該非財務實體在過去五年並非金融機構，並且正對資產進行清盤；或出於繼續或重新開展經營金融/財務機構業務以外的業務的意圖，而進行重組；
- (g) 該非財務實體主要與該實體的屬並非金融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條件(「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；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) 該非財務實體在居留司法管轄區獲豁免，而無需繳付入息稅；
 - (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值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(或該非財務該實體的成立文件)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，或須交還予該司法管轄區的政府，或該政府的政治分部。

“Control”

“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.

「控權」

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)”

“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, and 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」

「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。

“Entity”

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」

「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。

“Investment Entity”

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) dealing 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) dealing 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 instrument (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 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」

「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）獲發牌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的活動，主要為或代表其客戶從事一項或多於一項以下的項目，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”

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」

「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”

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 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.

「由另一金融/財務機構管理的投資實體」

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分或全部資產下，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、非財務機構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(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”

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

「非財務實體」

「非財務實體」指並非金融/財務機構的實體。

“Passive NFE”

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

「被動非財務實體」

「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”

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.

「有關連實體」

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”

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 should 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 advisor or refer to the OECD Automatic Exchange Portal at the following link: www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/.

「稅務居民」

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、成員為法團地點，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。沒有稅務居民身分的實體，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於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，請聯絡您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：

www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/.

“TIN”

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/

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」(包括具有等同功能的識別編號)

「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：

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 / 個人身分 / 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。