

**Controlling Person Tax Residency Self-Certification Form (CRS-CP (HK))****控权人税务居民自我证明表格 (CRS-CP (HK))****Instructions 指示**

Please read the following instructions before completing this form 请在填写本表格前细阅以下指示:

**Why are we asking you to complete this form?**

To help protect the integrity of tax systems, governments around the world are introducing a new information-gathering and reporting requirement for financial institutions. This is known as the Common Reporting Standard (the "CRS").

Under the CRS, we are required to determine where you are a "tax resident" (this will usually be where you are liable to pay income taxes). If you are a tax resident outside the jurisdiction where your account is held, we may need to give the national tax authority this information, along with information relating to your accounts. That may then be shared between different jurisdictions' tax authorities.

Completing this form will ensure that we hold accurate and up to date information about your tax residency.

If your circumstances change and any of the information provided in this form becomes incorrect, please let us know immediately and provide an updated self-certification.

**Who should complete the Controlling Person Tax Residency Self-Certification Form?**

When an account is held on behalf of a Passive NFE (for example certain trusts or investment vehicles), we need those individuals who exercise control of the entity to complete this form. These individuals are termed "Controlling Persons".

If you need to self-certify on behalf of an entity (which includes all businesses, trusts and partnerships), complete an "Entity Tax Residency Self-Certification Form" (CRS-E (HK)). Similarly, if you are an individual customer or a sole trader, complete an "Individual Tax Residency Self-Certification Form" (CRS-I (HK)). You can find these forms at our website.

Each controlling person 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 a controlling person, please ensure that you let them know that you have done so and tell us in what capacity you are signing in Part 4. For example, you may be completing the form under a power of attorney.

**Where to go for further information?**

If you have any questions about this form or these instructions, please visit our website, call us or send an email to our Customer Service Department.

The Organization for Economic Co-operation and Development ("OECD") has developed the rules to be used by all governments participating in the CRS and these can be found on the OECD's "Automatic Exchange of Information" ("AEOI") website, [www.oecd.org/tax/automatic-exchange/](http://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: [http://www.ird.gov.hk/eng/tax/dta\\_aeoi.htm](http://www.ird.gov.hk/eng/tax/dta_aeoi.htm). Meaning of terms and expressions used in this form (e.g. "account holder" and "controlling person") 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/](http://www.oecd.org/tax/automatic-exchange/) or speak to your tax advisor as we are not allowed to give tax advice.

**为何我们要求您填写本表格?**

为维护税制完整, 全球各地政府现正推出适用于金融/财务机构的资料收集及汇报新规例, 名为共同汇报标准 (简称「CRS」)。

根据 CRS 规定, 我们必须确定您的「税务居住地」(这通常是您有义务缴纳薪俸税的国家/地区)。若您的税务居住地有别于所持账户的司法管辖区, 我们可能需要将此情况及您的有关账户资料告知国家税务机关, 该等机关随后或会将相关数据传送给不同国家地区的税务机关。

填写本表格可确保我们持有您正确及最新的税务居住地资料。如您的情况有变, 导致本表格内的任何数据不再正确, 请立即告知我们, 并提交一份已更新的自我证明表格。

**谁需填写控权人税务居民自我证明表格?**

如有关账户是由被动非财务实体 (例如特定信托或投资工具) 持有, 我们需要对该实体行使控制权的个人填写本表格。这些人被称为「控权人」。

如您需代表实体 (包括企业、信托和合伙) 作自我证明, 请填写「实体税务居民自我证明表格」(CRS-E(HK))。同样地, 如您是个人客户或独资业务客户, 请填写「个人税务居民自我证明表格」(CRS-E(HK))。这些表格载于 WEBSITE。

每名控权人须分别填写一份表格。

即使您已就美国政府《外国账户税务合规法案》(简称「FATCA」) 提供所需的数据, 您仍可能需就 CRS 提供额外数据, 因为两者为独立的规例。

如您代表控权人填写本表格, 请确保他们知悉此事, 并在本表格的第 4 部说明您以何种身份签署本表格。例如: 您可能根据授权书以授权人身份填写本表格。

**如何获取更多信息?**

如对本表格或上述指示有任何疑问, 请浏览本公司网页; 亦可致电或电邮至 客户服务部。经济合作与发展组织 (简称「经合组织」) 已制订规则, 供参与 CRS 的所有政府使用, 并载于经合组织的自动交换数据 (简称「AEOI」) 网站 [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/)。

另请参阅香港特别行政区政府税务局 (简称「税务局」) 网站了解香港实施 AEOI 的详情: [www.ird.gov.hk/chi/tax/dtaaeoi.htm](http://www.ird.gov.hk/chi/tax/dtaaeoi.htm)。有关本表格内所用词汇的涵义 (例如: 「账户持有人」和「控权人」), 请参阅本表格附录或浏览税务局网站内的「自我证明」部分。

如您对判定您的税务居民身份有任何疑问, 请浏览经合组织网站 [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/) 或咨询您的税务顾问。请恕我们不能提供税务意见。

**Important Notes 重要提示**

- This is a self-certification form provided by a controlling person to a reporting financial institution for the purpose of automatic exchange of financial account information. The data collected may be transmitted by the reporting financial institution to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.  
 这是由控权人向申报金融 / 财务机构提供的自我证明表格，以作自动交换财务账户数据用途。申报金融 / 财务机构可把收集所得的资料交给税务局，税务局会将资料转交到另一税务管辖区的税务当局。
- A controlling person should report all changes in his / her tax residency status to the reporting financial institution.  
 如控权人的税务居民身份有所改变，应尽快将所有变更通知申报金融 / 财务机构。
- 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 Inland Revenue Department.  
 除不适用或特别注明外，必须填写这份表格所有部分。如这份表格上的空位不够应用，可另纸填写。在栏部标有星号 (\*) 的项目为申报金融 / 财务机构须向税务局申报的资料。

**Part 1: Identification of Controlling Person**
**第 1 部：控权人的身份识辨资料**

Note 注意: Please tick where applicable. 请在适当的地方加上剔号

|  |  |                         |                    |
|--|--|-------------------------|--------------------|
| Name of Controlling Person<br>控权人的姓名   | Title 称谓: <input type="checkbox"/> Mr 先生 <input type="checkbox"/> Mrs 太太 <input type="checkbox"/> Miss 小姐 <input type="checkbox"/> Ms 女士 <input type="checkbox"/> Other 其他 |                         |                    |
|  | *Last Name or Surname 姓氏   | *First or Given Name 名字 | Middle Name(s) 中间名 |
| Hong Kong Identity Card or Passport Number<br>香港身份证或护照号码   |  |                         |                    |
| Residence Address<br>住址  | <i>(e.g. Suite, Floor, Building, Street, District 例如: 室、楼层、大厦、街道、地区)</i>   |                         |                    |
|  | *City 城市   |                         |                    |
|  | <i>(e.g. Province, State 例如: 省、州)</i>  |                         |                    |
|  | *Country 国家  |                         |                    |
|  | Post Code / ZIP Code 邮政编码 / 邮递区号码  |                         |                    |
| Mailing Address 通讯地址<br><i>(Complete if different to the residence address<br/>如与住址不同, 填写此栏)</i> | <i>(e.g. Suite, Floor, Building, Street, District 例如: 室、楼层、大厦、街道、地区)</i>   |                         |                    |
|  | City 城市  |                         |                    |
|  | <i>(e.g. Province, State 例如: 省、州)</i>  |                         |                    |
|  | Country 国家   |                         |                    |
|  | Post Code / ZIP Code 邮政编码 / 邮递区号码  |                         |                    |
| Date of Birth 出生日期   | <i>(dd / mm / yyyy 日 / 月 / 年)</i>  |                         |                    |

**Part 2: The Entity Account Holder(s) of which you are a controlling person**
**第 2 部：您作为控权人的 实体账户持有人**

Enter the name of the entity account holder of which you are a controlling person 填写您作为控权人的实体账户持有人的名称：

| Entity 实体 | Name of the Entity Account Holder 实体账户持有人的名称 |
|-----------|--|
| (1)       |  |
| (2)       |  |
| (3)       |  |

**Part 3 \*Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")**
**第 3 部：\*居留司法管辖区及税务编号或具有等同功能的识别编号（以下简称「税务编号」）**

Please complete the following table indicating 提供以下数据，列明：

- a) each jurisdiction where the controlling person is a resident for tax purposes; and  
 控权人的居留司法管辖区，亦即控权人的税务管辖区；及
- b) the controlling person's TIN for each jurisdiction indicated.  
 该居留司法管辖区发给控权的税务编号。

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

如控权人是香港税务居民，税务编号是其香港身份证号码。

If a TIN is unavailable, provide the appropriate reason A, B or C 如没有提供税务编号，必须填写合适的理由：

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

理由 A - 控权人的居留司法管辖区并没有向其居民发出税务编号。

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 - 控权人不能取得税务编号。如选取这一理由，解释控权人不能取得税务编号的原因。

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 - 控权人毋须提供税务编号。居留司法管辖区的主管机关不需要控权人披露税务编号。

| Jurisdiction of Residence<br>居留司法管辖区 | TIN<br>税务编号 | #Enter Reason A, B or C<br>if no TIN is available<br>如没有提供税务编号，<br>填写理由 A、B 或 C | Explain why the controlling person is unable to<br>obtain a TIN if you have selected Reason B<br>如选择理由 B，解释控权人不能<br>取得税务编号的原因 |
|--------------------------------------|-------------|---|---|
| (1)                                  |             |   |   |
| (2)                                  |             |   |   |
| (3)                                  |             |   |   |
| (4)                                  |             |   |   |
| (5)                                  |             |   |   |

**Part 4: Type of Controlling Person**
**第 4 部：控权人类别**

Tick the appropriate box to indicate the type of controlling person for each entity stated in Part 2:

就第 2 部所载的每个实体，在适当方格内加上“√”号，指出控权人就每个实体所属的类别：

| Type of Entity 实体类别                              | Type of Controlling Person 控权人类别  | Entity (1)<br>实体 (1)     | Entity (2)<br>实体 (2)     | Entity (3)<br>实体 (3)     |
|--|---|--------------------------|--------------------------|--------------------------|
| Legal Person 法人                                  | Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital)<br>拥有控制股权的个人（即拥有不少于百分之二十五的已发行股本）   | <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)<br>以其他途径行使控制权或有权行使控制权的个人（即拥有不少于百分之二十五的表决权）  | <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<br>担任该实体的高级管理人员 / 对该实体的管理行使最终控制权的个人  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Trust 信托   | Settlor 财产授予人   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|  | Trustee 受托人   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|  | Protector 保护人   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|  | Beneficiary or member of the class of beneficiaries 受益人或某类别受益人的成员   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|  | Others (e.g. individual who exercises control over another entity being the settlor / trustee / protector / beneficiary)<br>其他（例如：如财产授予人 / 受托人 / 保护人 / 受益人为另一实体，对该实体行使控制权的个人）<br>Other (e.g. individual who exercises control over another entity being the settlor/ trustee / protector/ beneficiary)<br>其他（例如：如财产授予人 / 受托人 / 保护人 / 受益人为另一实体，对该实体行使控制权的个人） | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Legal Arrangement other than Trust<br>除信托以外的法律安排 | Individual in a position equivalent /similar to settlor<br>处于相等 / 相类于财产授予人位置的个体   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|  | Individual in a position equivalent/ similar to trustee 处于相等 /相类于受托人位置的个体   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|  | Individual in a position equivalent/ similar to protector 处于相等 /相类于保护人位置的个体   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|  | Individual in a position equivalent /similar to beneficiary or member of the class of beneficiaries 处于相等 /相类于受益人或某类别受益人的成员位置的个体   | <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)<br>其他（例如：如处于相等/相类于财产授予人/受托人/保护人/受益人位置的人为另一实体，对该实体行使控制权的个体）  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Part 5: Declarations and Signature**

**第 5 部：声明及签署**

|   |   |
|---|---|
| <p>I acknowledge and agree that (a) the information contained in this form is collected and may be kept by Eddid Securities and Futures Limited ("the Company") 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 the Bank to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with 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).<br/>本人知悉及同意，艾德证券期货有限公司（「贵公司」）可根据《税务条例》（第 112 章）有关交换财务账户资料的法律条文，(a) 收集本表格所载数据并可备存作自动交换财务账户数据用途及 (b) 把该等资料和关于控权人及任何须申报账户的资料向香港特别行政区政府税务局申报，从而把数据转到控权人的居留司法管辖区的税务当局。</p> <p>I certify that I am the controlling person (or I am authorized to sign for the controlling person) of all the account(s) currently held with the Company by the entity account holder(s).<br/>本人证明，就实体账户持有人现于贵公司持有的所有账户，本人是控权人（或本人获控权人授权代其签署）。</p> <p>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 Bank with a suitably updated self-certification form within 30 days of such change in circumstances.<br/>本人承诺，如情况有所改变，以致影响本表格第 1 部所述的个人的税务居民身份，或引致本表格所载的资料不正确，本人会通知贵公司，并会在情况发生改变后 30 内，向贵公司提交一份已适当更新的自我证明表格。</p> <p><b>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.</b><br/>本人声明就本人所知所信，本表格内所填报的所有数据和声明均属真实、正确和完备。</p> |   |
| <p>Signature 签署</p><br><br><br><br><br><br><br><br>X<br>Date (dd/mm/yyyy) 日期 (日/月/年):   | <p>Name 姓名</p>  |
|   | <p>Capacity 身份</p> <p><i>(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*.)</i><br/>如您不是第 1 部所述的个人，说明您的身份。如果您是以受权人身份签署这份表格，须夹附该授权书*的核证副本。)</p> <p>* The power of attorney must be in a form satisfactory to the Company.<br/>授权书必须采用本公司满意的形式。</p> |

**WARNING: It is a serious offence under 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. Heavy penalty may apply upon conviction.**

**警告：根据《税务条例》，如任何人在作出自我证明时，在明知一项陈述在要项上属具误导性、虚假或不正确，或罔顾一项陈述是否在要项上属具误导性、虚假或不正确下，作出该项陈述，即属犯罪。一经定罪，可致重罚。**

## Appendix

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

#### "Account Holder"

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.

#### "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 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 centers 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.

### "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.

### "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.

### "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).

### "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) 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.

### "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.

### "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 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.

### "NFE"

An "NFE" is any Entity that is not a Financial Institution.

### "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.

#### "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.

#### "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 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/>.

#### "TIN" (including "functional equivalent")

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.



## 附录

### 自我证明表格内采用的名词及措辞释义

#### 「账户持有人」

「账户持有人」指被维持该财务账户的金融/财务机构列明为或识辨为账户的持有人的人士，不论该人士是否为过渡实体。所以，如果一个信托或遗产被列明为某财务账户的持有人或拥有人，则账户持有人是该信托或遗产，而非受托人、信托的拥有人或受益人。同样地，如果一个合伙被列明为某财务账户的持有人或拥有人，则账户持有人是该合伙，而非合伙的合伙人。

除金融/财务机构外，若有关人士以代理人、托管人、代名人、签署人、投资顾问、中介人或合法监护人身份代其他人士持有财务账户，他不会被视为账户持有人。在这种情况下，账户持有人应为该其他人士。以一个家长与子女开立的账户为例，如账户以家长为子女的合法监护人名义开立，子女会被视为账户持有人。

联名账户内的每个持有人都被视为账户持有人。

#### 「主动非财务实体」

「主动非财务实体」指符合任何以下准则的非财务实体，总括而言，有关准则指：

- 符合相关收入及资产规定的主动非财务实体；
- 其股票被公开进行买卖的非财务实体；
- 政府实体、国际组织、中央银行或其全权拥有的实体；
- 属并非财务集团成员的控权非财务实体；
- 新成立的非财务实体；
- 正进行清盘或出现破产的非财务实体；
- 属并非财务集团成员的财资中心；或
- 非牟利的非财务实体。如符合任何以下准则，实体会被分类为主动非财务实体：
  - (a) 在该年的对上一个公历年或其他适当申报期，该非财务实体的总收入中少于 50% 属被动收入；及在该公历年或其他适当申报期内，该非财务实体持有的资产中，少于 50% 属产生被动收入的资产，或属为产生被动收入而持有的资产；
  - (b) 该非财务实体的股票或该非财务实体的有关连实体股票，在某具规模证券市场中，被经常进行买卖；(c) 该非财务实体属政府实体、国际组织、中央银行或由一个或多个于前述的实体全权拥有的实体；
  - (d) 该非财务实体的活动中，相当大部分是以下活动：持有一间或多于一间从事金融/财务机构业务以外的交易或业务的附属公司的全部或部分已发行股份，或向该等附属公司提供资金及服务。但不包括以下情况：该实体以投资基金形式运作，或显示本身是投资基金，例如私人股权基金、创业投资基金、杠杆式收购基金，或以下述活动为目标的投资工具：购买或资助任何公司，然后为投资目的，持有该等公司的权益作为资本资产；
  - (e) 该非财务实体（「新成立的非财务实体」）尚未经营业务，亦没有在过往经营业务，及正出于经营金融/财务机构业务以外的业务的意图，而将资金投入于资产，但不包括组成已超过 24 个月的非财务实体；
  - (f) 该非财务实体在过往 5 年内并非金融/财务机构，并且正对其资产进行清盘；或出于继续或重新展开经营金融/财务机构业务以外的业务的意图，而进行重组；
  - (g) 该非财务实体主要从事与该实体的属并非金融/财务机构的有关连实体进行融资及对冲交易，或为该等有关连实体进行融资及对冲交易；但并没有向并非其有关连实体的任何实体，提供融资或对冲服务。而其有关连实体所属的集团，主要从事金融/财务机构业务以外的业务；或
  - (h) 该非财务实体符合以下所有要求（「非牟利的非财务实体」）：
    - (i) 该非财务实体在其居留司法管辖区成立和营运是纯粹为了宗教、慈善、科学、艺术、文化、体育或教育的目的；或该非财务实体在其居留司法管辖区成立和营运，并且是专业组织、商业协会、总商会、劳工组织、农业或园艺组织、文化协会，或纯粹为了促进社会福利而营运的组织；
    - (ii) 该非财务实体在其居留司法管辖区获豁免，而无须缴付入息税；
    - (iii) 该非财务实体并没有任何符合以下说明的股东或成员：对该实体的收入或资产，拥有所有权权益或实益权益；
    - (iv) 该非财务实体的居留司法管辖区的适用法律，或该实体的成立文件，并不准许该实体的任何收入或资产，分配予私人或非慈善实体，或为私人或非慈善实体的利益而运用该收入或资产，除非该项分配或运用是依据该实体所进行的慈善活动而作出的；或作为支付已提供的服务的合理补偿的；或作为该实体以公平市值购买任何物业的付款的；及
    - (v) 该非财务实体的居留司法管辖区的适用法律（或该非财务实体的成立文件）规定，该非财务实体一旦清盘或解散，其所有资产均须分配予某政府实体或其他非牟利组织，或须交还予该居留司法管辖区的政府，或该政府的政治分部。

#### 「控权」

自然人对某实体的「控权」，通常透过其在实体的控制拥有权益（典型地会按某个百分比（例如 25%）为基准）行使。如没有自然人透过拥有权益行使控制，该实体的控权人将会是透过其他方式对该实体行使控制的自然人；如没有自然人识辨为透过拥有权益对某实体行使控制，该实体的控权人将会设定为处于高级行政人员位置或对该实体的管理行使最终控制权的自然人。

#### 「控权人」

「控权人」指对该实体行使控制权的自然人。就信托而言，「控权人」指属该信托的财产授予人、受托人、保护人（如有的话）、受益人或某类别受益人的成员的个人；或任何自然人对该信托的管理行使最终控制权（包括透过一连串的控制或拥有权）。财产授予人、受托人、保护人（如有的话）、受益人或某类别受益人的成员的个人会被视为信托的「控权人」，不论该等人士是否对该信托的活动行使控制权。如财产授予人、受托人、保护人或受益人为实体，财产授予人、受托人、保护人或受益人的「控权人」会被视为信托的「控权人」。就并非信托的法律安排，「控权人」指相等于或处于一个相类于信托的人士。

### 「实体」

「实体」一词指法人或法律安排，例如：法团、组织、合伙、信托或基金会。该词涵盖并非个人（即自然人）的人士。

### 「投资实体」

「投资实体」一词指：

- 根据《证券及期货条例》（第 571 章）获发牌进行一项或多于一项以下受规管活动的法团 - (i) 证券交易；(ii) 期货合约买卖；(iii) 杠杆式外汇交易；(iv) 资产管理；
- 根据《证券及期货条例》（第 571 章）获注册进行一项或多于一项以下受规管活动的机构 - (i) 证券交易；(ii) 期货合约买卖；(iii) 资产管理；
- 根据《证券及期货条例》（第 571 章）获认可的集体投资计划；
- 符合以下说明的实体：主要为或代表其客户从事一项或多于一项以下活动，或主要为或代表其客户运作一项或多于一项以下项目，作为业务：(i) 买卖货币市场工具（如支票、汇票、存款证及衍生工具等）、外汇、兑换、息率及指数工具、可转让证券及商品期货；(ii) 个人及集体投资组织者；(iii) 以其他方式，代其他实体或个人投资、处理或管理财务资产或金钱。该等活动或运作并不包括向客户提供非约束性投资咨询。
- 另一类投资实体（由另一金融/财务机构管理的投资实体）是指其总收入主要可归因于财务资产的投资、再投资或买卖并由另一存款机构、托管机构、指明保险公司或属上述 (a)、(b)、(c) 及 (d) 项所述的投资实体管理的实体。

#### 「位于非参与税务管辖区并由另一金融/财务机构管理的投资实体」

「位于非参与税务管辖区并由另一金融/财务机构管理的投资实体」一词指其总收入主要可归因于财务资产的投资、再投资或买卖的实体且该实体是 (i) 由一个金融/财务机构管理；及 (ii) 非参与税务管辖区金融/财务机构。

#### 「由另一金融/财务机构管理的投资实体」

如果一个实体直接或通过另一服务提供商代表另一实体进行任何上述投资实体的定义 (d) 项所述的活动或运作，则该另一实体会被视为由该管理实体所管理。一个实体只有在有权自行管理另一实体的部分或全部资产的情况下，才会被视为可管理该另一实体。当一个实体由金融/财务机构、非财务实体或个人的组合

管理时，如果某一管理实体为存款机构、托管机构、指明保险公司或属上述 (a)、(b)、(c) 及 (d) 项所述的投资实体的实体，则该实体会被视为由另一实体管理。

#### 「非财务实体」

「非财务实体」指并非金融/财务机构的实体。

#### 「被动非财务实体」

「被动非财务实体」指任何：(i) 不属主动非财务实体的非财务实体；及 (ii) 位于非参与税务管辖区并由另一金融/财务机构管理的投资实体。

#### 「有关连实体」

若某实体控制另一实体，或两个实体共同受同一人控制，则该实体是另一实体的「有关连实体」。就此而言，控制可透过直接或间接持有某实体超过 50% 的表决权或股份的价值。

#### 「税务居民」

一般而言，如根据某个税务管辖区的规定（包括税收协议），任何实体不仅就以有关税务管辖区为来源的收入，亦因其居籍、居所、管理工作地点、成立为法团地点，或任何性质类似的其他准则，在有关税务管辖区需要缴税或有缴税责任，便会成为该税务管辖区的税务居民。没有税务居民身份的实体，例如：合伙、有限法律责任合伙或类似的法律安排，应被视为其实际管理地点所在税务管辖区的税务居民。一个信托应被视为一个或多个受托人居住的税务管辖区的居民。有关税务居民身份的更多资讯，请联络您的税务顾问或浏览经济合作与发展组织的自动交换数据网站：  
<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

#### 「税务编号」（包括具有等同功能的识辨编号）

「税务编号」一词指纳税人的识辨编号或具有等同功能的识辨编号（如无纳税人的识辨编号）。税务编号是税务管辖区向个人或实体分配独有的字母与数字组合，用于识别个人或实体的身份，以便实施该税务管辖区的税务法律。有关可接受的税务编号的更多详细信息刊载于经济合作与发展组织的自动交换数据网站：  
<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。某些税务管辖区不发出税务编号。但是，这些税务管辖区通常使用具有等同识辨功能的其他完整号码（「具有等同功能的识辨号码」）。此类号码的例子包括：

- 就个人而言，社会安全号码/保险号码、公民/个人身份/服务代码/号码，以及居民登记号码。
- 就实体而言，商业/公司登记代码/号码。