



## INSTRUCTIONS

*CRS Entity Self-Certification Form (CRS-E)  
Please read these instructions before completing this form*

### **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 “tax resident” (this will usually be where you are liable to pay corporate income taxes). If you are 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 CRS Entity Self Certification Form?**

Corporate customers (which includes all businesses, trusts and partnerships except sole traders) should complete this form.

If you are a personal banking customer or a sole trader complete a “CRS Individual Self-Certification Form (CRS-I)”. Similarly, if you are a controlling person of an entity, complete a “CRS Controlling Persons Self-Certification Form” (CRS-CP). You can find these forms at [www.crs.hsbc.com/en/cmb/macau](http://www.crs.hsbc.com/en/cmb/macau).

For joint account holders, a separate form should be completed for each account holder.

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.

Please tell us in what capacity you are signing in Part 4. For example you may be an authorised officer of the business or a trustee.

### **Where to go for further information?**

If you have any questions about this form or these instructions please visit: [www.crs.hsbc.com](http://www.crs.hsbc.com), contact your Relationship Manager, visit a branch or call us.

The Organisation 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/)

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.

You can find a list of definitions in the Appendix.



**指示**  
**實體稅務居民自證證明表格 (CRS-E)**  
**請在填寫本表格前細閱以下指示**

**為何我們要求您填寫本表格？**

為維護稅制完整，全球各地政府現正推出適用於財務機構的資料收集及匯報新規例，名為金融帳戶信息報送和盡職調查的統一標準（簡稱「**CRS**」）。

根據CRS規定，我們必須確定您的「稅務居住地」（這通常是您有義務繳納所得稅的國家/地區）。若您的稅務居住地有別於所持帳戶的司法管轄區，我們可能需要將此情況及您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或地區的稅務機關。

填妥本表格可確保我們持有您正確及最新的稅務居住地資料。

如您的情況有變，導致本表格內的任何資料不再正確，請立即告知我們，並提交一份已更新的自證證明表格。

**誰需填寫實體稅務居民自證證明表格？**

實體客戶，包括所有企業，信託和合夥（獨資業務客戶除外）須填寫本表格。

如您是個人銀行客戶或獨資業務客戶，請填寫「個人稅務居民自證證明表格」(CRS-I)。同樣地，如您是實體的控制人，請填寫「控制人稅務居民自證證明表格」(CRS-CP)。這些表格載於 [www.crs.hsbc.com/zh-mo/cmb/macau](http://www.crs.hsbc.com/zh-mo/cmb/macau)。

對於聯名帳戶持有人，每名帳戶持有人須分別填寫一份獨立的表格。

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

請在表格第4部份說明您以何種身份簽署本表格。例如：您可能以企業的獲授權人員，或信託受託人的身份。

**如何獲取更多資訊？**

如對本表格或上述指示有任何疑問，請瀏覽[www.crs.hsbc.com/zh-mo/cmb/macau](http://www.crs.hsbc.com/zh-mo/cmb/macau)，亦可聯絡您的客戶經理、親臨任何分行或致電我們查詢。

經濟合作與發展組織（簡稱「經合組織」）已制訂規則，供參與CRS的所有政府使用，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/)。

如您對界定您的稅務居民身份有任何疑問，請瀏覽經合組織(OECD)網站[www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/)或諮詢您的稅務顧問。請恕我們不能提供稅務意見。

您可在附錄找到一份措辭釋義列表。

**Entity tax residency self-certification Form**  
**實體稅務居民自證證明表格**

<b>1</b>	<b>Identification of Account Holder of the entity</b> <b>(For joint account holders, a separate form should be completed for each account holder)</b> 實體帳戶持有人的身份識別資料 (對於聯名帳戶或多人聯名帳戶，每名實體帳戶持有人須分別填寫一份表格)
<b>1.1</b>	<b>Legal Name of Entity/Branch</b> 實體或分支機構的法定名稱  <div style="border: 1px solid black; height: 40px; margin-top: 10px;"></div>
<b>2</b>	<b>Address details of Account Holder of the entity</b> 實體帳戶持有人的地址資料
<b>2.1</b>	<b>Current Business Address</b> 現時營業地址
Line 1 (e.g. Street, Number, Building, Floor, Suite) 第 1 行 (如：街道、門牌、大廈、樓層、室)  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
Line 2 (e.g. Street, Number, Building, Floor, Suite) 第 2 行 (如：街道、門牌、大廈、樓層、室)  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
Line 3: City 城市  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
Line 4: Province / State 省、州  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
Country 國家  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
Postal Code/ZIP Code 郵政編碼/郵遞區號碼  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
<b>2.2</b>	<b>Mailing Address (please only complete if different to the address shown in Section 2.1 above)</b> 通訊地址 (如通訊地址與營業地址不同，填寫此欄)
Line 1 (e.g. Street, Number, Building, Floor, Suite) 第 1 行 (如：街道、門牌、大廈、樓層、室)  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
Line 2 (e.g. Street, Number, Building, Floor, Suite) 第 2 行 (如：街道、門牌、大廈、樓層、室)  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
Line 3: City 城市  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
Line 4: Province / State 省、州  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
Country 國家  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	
Postal Code/ZIP Code 郵政編碼/郵遞區號碼  <div style="border: 1px solid black; height: 25px; margin-top: 5px;"></div>	

<b>3</b>	<b>Entity Type (Tick one of the appropriate boxes and provide the relevant information)</b> <b>實體類別 (在相應選項中加上✓號)</b>	
<b>Financial Institution</b> <b>金融機構</b>	<input type="checkbox"/> Custodial Institution, Depository Institution or Specified Insurance Company. 託管機構、存款機構或特定保險公司。  <input type="checkbox"/> An Investment Entity (excluding managed by another Financial Institution) located outside of Macau Special Administrative Region. 投資實體，但不包括由另一金融機構管理（例如：擁有酌情權管理投資實體的資產）並位於非澳門特區的投資實體。	
<b>Active NFE</b> <b>積極非金融實體</b>	<input type="checkbox"/> A corporation, the stock of which is regularly traded on an established securities market <hr/> 該非金融實體的股票經常在 _____ (一個具規模證券市場) 進行買賣。  <input type="checkbox"/> A related entity of a corporation, the stock of which is regularly traded on an established securities market. <hr/> _____ 的有關連實體，該有關連實體的股票經常在 _____ (一個具規模證券市場) 進行買賣。  <input type="checkbox"/> A Government Entity, Monetary Authority of Macao, an International Organisation. 政府實體、澳門金融管理局、國際組織。  <input type="checkbox"/> Other type of Active NFE which is not any as stated above (Please specify _____) <hr/> 除上述以外的積極非金融實體 (請說明 _____)	
<b>Passive NFE</b> <b>消極非金融實體</b>	<input type="checkbox"/> An Investment Entity located outside of Macau Special Administrative Region and managed by another Financial Institution 位於非澳門特區並由另一金融機構管理的投資實體  <input type="checkbox"/> NFE that is not an Active NFE 不屬積極非金融實體的非金融實體  Each Account Holder is required to provide all Controlling Persons in the below table. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official. Each Controlling Person must complete a "CRS Controlling Persons Self-Certification Form" (CRS-CP). 就帳戶持有人，填寫所有控制人的姓名在列表內。就法人實體，如行使控制權的並非自然人，控制人是該法人實體的高級管理人員。每名控制人須分別填寫一份“自證證明表格 — 控制人”。	
	(1)	(5)
	(2)	(6)
	(3)	(7)
	(4)	(8)



**Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent (“TIN”) (see Appendix)**  
**常居地的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」）（參閱附錄）**

Please provide the following information by stating a) the jurisdiction of tax residence (including Macau Special Administrative Region) of the account holder ; b) the TIN which is issued by the respective jurisdiction of tax residence to the account holder.

提供以下資料，列明 (a) 帳戶持有人的常居地的司法管轄區（澳門特別行政區包括在內）及 (b) 該常居地的司法管轄區發給帳戶持有人的稅務編號。

If the Account Holder is tax resident in more than three jurisdictions, please use a separate sheet.

如帳戶持有人的常居地的司法管轄區多於3個，可另紙填寫。

If the Account Holder has the tax obligation in Macau Special Administrative Region, the TIN is the Tax Payer Number.

如帳戶持有人在澳門特別行政區有納稅義務，稅務編號是其納稅人編號。

If a TIN is unavailable please provide the appropriate reason **A, B or C** where appropriate:

如沒有提供稅務編號，必須填寫合適的理由：

**Reason A** - The jurisdiction where the Account Holder is liable to pay tax does not issue TINs to its residents.

**理由 A** — 帳戶持有人的常居地的司法管轄區並沒有向其居民發出稅務編號。

**Reason B** - The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why the Account Holder is unable to obtain a TIN in the below table if you have selected this reason)

**理由 B** — 帳戶持有人不能取得稅務編號。如選取這一理由，請解釋帳戶持有人不能取得稅務編號的原因。

**Reason C** - No TIN is required. (Note. Only select this reason if the authorities of the jurisdiction of tax residence entered below do not require the TIN to be disclosed)

**理由 C** — 帳戶持有人毋須提供稅務編號。常居地的司法管轄區的主管機關不需要帳戶持有人披露稅務編號。

Jurisdiction of tax residence 常居地的司法管轄區	TIN 稅務編號	If no TIN available enter Reason A, B or C 如沒有提供稅務編號， 填寫理由 A、B 或 C	Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above. 如選取理由 B， 請解釋不能取得稅務編號的原因
(1)			
(2)			
(3)			

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with HSBC setting out how HSBC may use and share the information supplied by me.

I acknowledge and agree that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) is collected by the Hongkong and Shanghai Banking Corporation Limited, Macau Branch and reported to Macau Financial Services Bureau in which this account(s) is/are maintained and exchanged with tax authorities of another jurisdiction or jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information with the jurisdiction(s) in which this account(s) is/are maintained.

I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.

I certify that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that I will, within 90 days of signing this form, notify those persons that I have provided such information to HSBC and that such information may be provided to the tax authorities of the jurisdiction in which the account(s) is/are maintained and exchanged with tax authorities of another jurisdiction or jurisdictions in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

**I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**

I undertake to advise HSBC of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect (including any changes to the information on controlling persons identified in Part 3), and to provide HSBC a suitably updated self-certification form within 90 days of such change in circumstances.

本人明白由本人所提供的資料受香港上海滙豐銀行有限公司如何使用及分享帳戶持有人提供的資料的一般章則條款及條件約束。

本人知悉及同意，香港上海滙豐銀行有限公司澳門分行（「貴行」）可根據《金融帳戶信息的通用報送標準及盡職調查程序》有關交換財務帳戶資料的法律條文，收集本表格所載的資料、關於帳戶持有人及任何須申報帳戶的資料，及把該等資料向澳門特別行政區政府財政局申報，並按照政府間協議將該等資料轉交到帳戶持有人作為稅務居民的國家稅務機關。

本人證明，就有關本表格所指的帳戶，本人經帳戶持有人的授權代其簽署本表格。

本人證明，本人會在簽署本表格的90日內通知本表格所有資料所涉及的相關人員（例如控制人及其它本表格涉及的其它需要申報的人員），告知其本人已向貴行提供該等資料，以及該等資料有可能轉交至帳戶所在國的稅務機關，並按照政府間協議將該等資料轉交到相關人員作為稅務居民的司法管轄區的稅務機關。

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。

本人承諾，如情況有所改變，以致影響本表格第1部分所述的帳戶持有人的稅務居民身份，或引致本表格所載的資料不正確（包括任何於第3部分問題列出的控制人的身份資料的變更），並在情況發生改變後90日內，向貴行提交一份適當更新的自證證明表格。

Signature

簽署

Print name

姓名

Date

日期

**Note:** Please indicate the capacity in which you are signing the form (for example 'Authorised Officer').

If signing under a power of attorney please also attach a certified copy of the power of attorney.

**注意：**請註明您簽署表格的代表身份（例如“授權人員”）。

如果根據授權書簽署，須附同授權書的認證副本。

Capacity

身份

## Appendix – Definitions

**Note:** These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD *“Common Reporting Standard for Automatic Exchange of Financial Account Information”* (the “CRS”), the associated “Commentary” to the CRS, and domestic guidance. This can be found at the following link OECD automatic exchange of information portal: [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/)

If you have any questions then please contact your tax adviser or domestic tax authority.

### "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 Organisations (for example the United Nations or NATO), 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 (for example the United Nations or NATO), 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 organisation 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 reorganising 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 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 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 organisation, 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 who owns or controls, directly or indirectly, not less than 25% of the issued share capital of the entity; or is, directly or indirectly, entitled to exercise or control the exercise of not less than 25% of the voting rights of the entity; or exercises ultimate control over the management of the entity; or exercise ultimate effective control over the decisions 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.

## **"Custodial Institution"**

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

## **"Depository Institution"**

The term "Depository Institution" means an entity that accepts deposits in the ordinary course of a banking or similar business.

## **"Entity"**

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

## **"Financial Institution of the Macau Special Administrative Region"**

The financial institutions of the Macau Special Administrative Region are:

- (1) any financial institution residing in the Macau Special Administrative Region, but not any branch of the financial institution located outside the Macau Special Administrative Region; and
- (2) a branch located in the territory of the Macau Special Administrative Region, and the residence of the financial institution is not located in the Macau Special Administrative Region.

## **"Financial Institution"**

A financial institution is a custodial depository, investment entity or specified insurance company which operates a financial business regulated by the following laws:

- (i) Decree No. 32/93/M of 5 July on the approval of the legal system of the Macau Special Administrative Region financial system;
- (ii) Decree No. 58/99/M of 18 October on the application of the legal regime applicable to offshore operations;
- (iii) Decree No. 27/97/M of June 30, which regulates the conditions for seeking and engaging in insurance and reinsurance business in the Macau Special Administrative Region;
- (iv) Decree No. 83/99/M of November 22 of the Establishment and Operation of Investment Funds and Investment Fund Management Companies.

## **"Investment Entity"**

An investment entity means the following entities:

- (1) The principal business is to provide or act on behalf of the customer with one or more of the following activities and operations:
  - i) money market instruments (checks, bills of exchange, certificates of deposit, derivatives, etc.) transactions; foreign exchange transactions; foreign exchange, interest rate and index instruments trading; negotiable securities transactions; or commodity futures transactions;
  - ii) natural person and conduct collective securities investment management;
  - iii) invest, operate or manage financial assets or cash on behalf of other parties;
- (2) Where the entity is managed by another entity as a custodial depository, a trustee, a specified insurance company, or an investment entity as defined by the sub-item, the total income may be attributable primarily to investments in financial assets, reinvestment Or the entity of the transaction. An entity is deemed to be one or more of the activities described in the above sub-items, or whose total income is mainly derived from the investment, reinvestment or transaction of financial assets as defined in this sub-item, provided that the entity The total income attributable to the relevant activity is 50% or more of the total income of the entity:



- i) during the last three calendar years of the year in which the entity is an investment entity to the last calendar year of December 31 of that year; or
- ii) the duration of the entity.

The term "Investment Entity" does not include an Entity that is an Active NFE because it meets any of the criteria in subparagraphs (d) to (g) under the definition of Active NFE. This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of "Financial Institution" in the Financial Action Task Force Recommendations.

## **"NFE"**

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

## **"Participating Jurisdiction"**

A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

## **"Passive NFE" (Macau Finance Services Bureau definition)**

The term "Passive NFE" means

- (1) any entity that is not Active NFE; or
- (2) any investment entity, as per the above stated definition in subparagraph (2) of "Investment Entity", which is outside of the Macau Special Administrative Region.

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

## **"Specified Insurance Company"**

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

## **"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: [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 utilise 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.

## 附錄-定義

備註：以下為摘要性定義說明，以協助閣下完成此表格。詳情可見在經濟合作暨發展組織（“OECD”）的自動交換財務帳戶資料（“CRS”）、有關CRS評論及有關參與CRS之司法管轄區於當地的指引。可於下列網址參閱：

OECD automatic exchange of information portal: [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/)

如果閣下有任何合問題，請聯繫閣下的稅務顧問或國內稅務機關。

### 「帳戶持有人」

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

除金融／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他人士持有財務帳戶，他不會被視為帳戶持有人。在這種情況下，帳戶持有人應為該其他人士。以一個家長與子女開立的帳戶為例，如帳戶以家長為子女的合法監護人名義開立，子女會被視為帳戶持有人。

聯名帳戶內的每個持有人都被視為帳戶持有人。

### 「積極非金融實體」

「積極非金融實體」指符合任何以下準則的非金融實體，總括而言，有關準則指：

- 符合相關收入及資產規定的積極非金融實體；
- 其股票被公開進行買賣的非金融實體；
- 政府實體、國際組織（例如聯合國或北大西洋公約組織（「NATO」））或其全權擁有的實體；
- 屬並非金融集團成員的控權非金融實體；
- 新成立的非金融實體；
- 正進行清盤或出現破產的非金融實體；
- 屬並非金融集團成員的財資中心；或
- 非牟利的非金融實體。

如符合任何以下準則，實體會被分類為積極非金融實體：

- (a) 在前一曆年度內，非金融實體的總收入中，僅有不足50%為消極所得，且在前一曆年度內，非金融實體持有的資產中，僅有不足50%產生了消極所得或是為產生消極所得而持有；
- (b) 非金融實體的股票，或非金融實體的關聯實體的股票，在較具規模的證券市場中交易；
- (c) 非金融實體屬政府機構、國際組織（例如聯合國或北大西洋公約組織（「NATO」））或完全由一個或多個上述組織全資持有的實體；
- (d) 非金融實體的80%或以上的活動均為（全部或部分）持有一家或多家子公司的已發行股票或為其提供融資及服務，這些子公司從事貿易或從事非金融機構業務的經營活動；如果實體具有投資基金的功能或自稱為投資基金，如私募股權基金、風險投資基金、槓桿並購基金或任何投資工具，其目的是為了收購或投資公司，則持有這些公司的權益作為投資性資本資產，不構成該身份；
- (e) 非金融實體尚未經營業務，先前也沒有經營歷史，但目前正投資資產，且有意經營不同於金融機構業務的業務，並自非金融實體最初設立之日起計仍未滿二十四個月；

- (f) 非金融實體在過去五年中不是金融機構，並且正在清算資產，或重組中且有意繼續或重新開始經營不同於金融機構業務的業務；
- (g) 非金融實體主要與並非金融機構的關聯實體進行融資或對沖交易，或為其進行此類交易，並且不為非關聯實體提供此類服務，前提是任何此類關聯實體的所屬集團主要從事不同於金融機構業務的業務；或
- (h) 該非金融實體符合以下所有要求（「非牟利的非金融實體」）：
- (i) 該非金融實體在常居地的司法管轄區成立及經營，僅以宗教、慈善、科學、藝術、文化、體育或教育為目的；或該非金融實體在常居地的司法管轄區成立及經營的職業協會、商業聯合會、商會、工會組織、農業或園藝組織、公民團體或專以促進社會福利為目的的組織；
  - (ii) 在其常居地的司法管轄區內免繳所得稅；
  - (iii) 股東或成員不享有對其收入或資產的所有權或受益權；
  - (iv) 非金融實體常居地的司法管轄區的適用法律或非金融實體的設立章程不允許將非金融實體的任何收入或資產分配給私人或非慈善實體，或為私人或非慈善實體的利益而使用，除非依據非金融實體慈善活動的行為，或作為已提供服務合理補償的付款，或代表非金融實體以公平市場價格購買財產所支付的價款；及
  - (v) 非金融實體常居地的司法管轄區的適用法律或非金融實體的設立章程要求，在非金融實體清算或解散時，將所有資產分配給政府機構或其他非營利機構，或收歸非金融實體常居地的司法管轄區的政府或所屬行政區所有。

### 「控制」

自然人對某實體的「控制」，是指直接或間接擁有或控制不少於25%的公司股權；或為直接或間接擁有或控制不少於25%的公司投票權；或為行使公司管理的最終控制權的自然人；或對該公司的決策具有最終實際控制。

### 「控制人」

「控制人」指對該實體實施控制的自然人。就信託而言，「控制人」指屬該信託的財產授予人、受託人、保護人（如有）、受益人或某類別受益人的成員的個人；及對該信託的管理擁有最終控制權的自然人（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「控制人」，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「控制人」會被視為信託的「控制人」。

就並非信託的法律安排，「控制人」指相等於或處於一個相類於信託的人士。

### 「託管機構」

「託管機構」是指任何主營為代他人持有金融資產的業務的實體。某一實體的主營業務視為代他人持有金融資產，是指如果在下列較短時間內，該實體持有的金融資產及提供相關金融服務的收入佔總收入的20%或以上(i) 在斷定實體為託管機構的年份的上三個曆年開始至該年份的上一個曆年十二月三十一日期間（或非曆年會計期間的最後一天）；或(ii) 實體存續期間。

### 「存款機構」

「存款機構」是指任何通過銀行業務或類似業務而接受存款的實體。

### 「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。

### 「澳門特區的金融機構」

「澳門特區的金融機構」是指：

- (1) 住所設於澳門特區的任何金融機構，但不包括該金融機構位於澳門特區境外的任何分支機構；及
- (2) 位於澳門特區境內的分支機構，而該金融機構的住所並非設於澳門特區。



## 「金融機構」

「金融機構」是指經營根據下列法例所規範金融業務的任何「託管機構」、「存款機構」、「投資實體」或「特定保險公司」：

- (i) 核准澳門特區金融體系法律制度的七月五日第32/93/M 號法令；
- (ii) 訂定適用於離岸業務的法律制度的十月十八日第58/99/M號法令；
- (iii) 規範在澳門特區求取和從事保險及再保險業務的條件的六月三十日第27/97/M號法令；
- (iv) 規範投資基金及投資基金管理公司之設立及運作的十一月二十二日第 83/99/M號法令。

## 「投資實體」

「投資實體」是指下列實體：

(1) 主營業務是向客戶提供或代表客戶開展下列一種或多種活動及經營：

- i) 貨幣市場工具（支票、匯票、存單、衍生工具等）交易；外匯交易；外匯、利率及指數工具交易；可轉讓證券交易；或商品期貨交易；
- ii) 自然人及集合證券投資管理；或
- iii) 代表他人投資、經營或管理金融資產或現金；或

(2) 若該實體是由作為存款機構、託管機構、特定保險公司，或由上分項規定的投資實體的另一實體所管理，其總收入主要可歸屬於對金融資產進行投資、再投資或交易的實體。一個實體視為以上分項所述一項或多項活動為其主營業務或其總收入主要來自於本分項規定的金融資產投資、再投資或交易，只要在下列較短的時間內該實體可歸於相關活動取得的總收入佔該實體總收入的50%或以上：

- i) 在斷定實體為投資實體的年份的上三個曆年開始至該年份的上一個曆年十二月三十一日期間；或
- ii) 實體存續期間。

「投資實體」這一概念不包括因符合積極非金融實體定義中（d）分項至（g）分項中任一標準而構成積極非金融實體的實體。對於「投資實體」的解釋須與金融行動特別工作組建議中對於「金融機構」定義的闡釋相一致。

## 「非金融實體」

「非金融實體」指並非金融機構的實體。

## 「參與司法管轄區」

「參與司法管轄區」是指根據已有的協定而將提供CRS報送信息的司法管轄區，及在財政局公佈的名單中已被斷定的司法管轄區。

## 「消極非金融實體」

「消極非金融實體」是指任何：

- (1) 不是積極非金融實體的非金融實體；或
- (2) 以上投資實體定義中(2)分項所述並非澳門特區的金融機構的投資實體。

## 「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% 的表決權及股份的價值。

## 「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的收入，亦因其居籍、居所、管理工作地點、成立為法團地點，或任何性質類似的其他準則，在有關稅務管轄區需要繳稅或有繳稅責任，便會成為該稅務管轄區的稅務居民。沒有稅務居民身份的實體，例如：合夥、有限法律責任合夥或類似的法律安排，應被視為其實際管理地點所在稅務管轄區的稅務居民。一個信託應被視為一個或多於一個受託人居住的稅務管轄區的居民。有關稅務居民身份的更多資訊，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/](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/)。

## 「特定保險公司」

「特定保險公司」一詞指任何屬保險公司的實體，或屬某保險公司的控權公司的實體，而該實體發行具現金價值的保險合約或年金合約，或有責任就具現金價值的保險合約或年金合約付款。

## 「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/)。

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

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