

Entity Tax Residency Self-Certification Form (CRS-E (MACAU))

實體稅務居民自我證明表格 (CRS-E (MACAU))

Instructions 指示

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

Why are we asking you to complete this form?

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 corporate 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 jurisdiction 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 Entity Tax Residency Self-Certification Form?

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

If you are an individual customer or a sole trader, complete an "Individual Tax Residency Self-Certification Form" (CRS-I (MACAU)). Similarly, if you are a controlling person of an entity, complete a "Controlling Person Tax Residency Self-Certification Form" (CRS-CP (MACAU)). You can find these forms at 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 5. 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/en/cmb/macau, contact your Relationship Manager or visit a branch.

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/.

Please also visit the website of the Financial Services Bureau ("DSF") of the Government of the Macau Special Administrative Region that sets out information relating to the implementation of AEOI in Macau: <https://www.dsf.gov.mo/AEOI/CRS/>. Meanings of terms and expressions used in this form (e.g. "Account Holder" and definition of entity types) can be found in the Appendix to this form, under Article 8 of the "The Common Reporting Standard and the Due Diligence Procedures for Financial Account Information" in the DSF website.

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

You can find a list of definitions in the Appendix.

Instructions (Continued) 指示 (續)

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金融／財務機構的資料收集及匯報新規例，名為共同匯報標準（簡稱「**CRS**」）。

根據 CRS 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利得稅的國家／地區）。若您的稅務居住地有別於所持賬戶的司法管轄區，我們可能需要將此情況及您的有關賬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／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我證明表格。

誰需填寫實體稅務居民自我證明表格？

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「個人稅務居民自我證明表格」（CRS-I（MACAU））。同樣地，如您是實體的控權人，請填寫「控權人稅務居民自我證明表格」（CRS-CP（MACAU））。這些表格載於 www.crs.hsbc.com/zh-mo/cmb/macau。

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

請在表格的第 5 部說明您以何種身分簽署本表格。例如：您可能是企業的獲授權人員，或信託的受託人。

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，亦可聯絡您的客戶經理或親臨分行查詢。

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/。

另請參閱澳門特別行政區政府財政局（簡稱「**財政局**」）網站了解澳門實施 AEOI 的詳情：<https://www.dsfgov.mo/AEOI/CRS/>。有關本表格內所用詞彙的涵義（例如：「賬戶持有人」和實體類別的定義），請參閱本表格附錄或瀏覽財政局網站內的《金融賬戶信息的通用報送標準及盡職調查程序》第八條。

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

您可在附錄找到一份措辭釋義列表。

Important Notes 重要提示

- **This is a self-certification form provided by an account holder to a reporting financial institution for the purpose of automatic exchange of financial account information. The data collected may be transmitted by the reporting financial institution to the Financial Services Bureau for transfer to the tax authority of another jurisdiction.**

這是由賬戶持有人向申報金融／財務機構提供的自我證明表格，以作自動交換財務賬戶資料用途。申報金融／財務機構可把收集所得的資料交給財政局，財政局會將資料轉交到另一稅務管轄區的稅務當局。

- **An account holder should report all changes in its tax residency status to the reporting financial institution.**

如賬戶持有人的稅務居民身分有所改變，應盡快將所有變更通知申報金融／財務機構。

- **All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s). Information in fields/parts marked with an asterisk (*) are required to be reported by the reporting financial institution to the Financial Services Bureau.**

除不適用或特別註明外，必須填寫這份表格所有部分。如這份表格上的空位不夠應用，可另紙填寫。在欄／部標有星號（*）的項目為申報金融／財務機構須向財政局申報的資料。

Part 1: Identification of Entity Account Holder 第 1 部：實體賬戶持有人的身分識別資料

(For multiple account holders, complete a separate form for each entity account holder.

對於聯名賬戶或多人聯名賬戶，每名實體賬戶持有人須分別填寫一份表格。)

*Legal Name of Entity 實體法定名稱		
Jurisdiction of Incorporation or Organisation 實體成立為法團或設立所在的稅務管轄區		
Current Business Address 現時營業地址	(e.g. Suite, Floor, Building, Street, District 例如：室、樓層、大廈、街道、地區)	
	*City 城市	
	(e.g. Province, State 例如：省、州)	
	*Country/Region 國家/ 地區	
	Post Code/ZIP Code 郵政編碼/ 郵遞區號碼	
Branch Details 分支機構信息 (Only applicable if you are completing this form in respect of a branch of the above entity 僅適用於您是為上述法團實體的分支機構填寫此表格的情況)	Branch Name 分行名稱	
	(e.g. Suite, Floor, Building, Street, District 例如：室、樓層、大廈、街道、地區)	
	City 城市	
	(e.g. Province, State 例如：省、州)	
	Country/Region 國家/ 地區	Post Code/ZIP Code 郵政編碼/ 郵遞區號碼

Part 2: Entity Type 第 2 部：實體類別

Tick one of the appropriate boxes and provide the relevant information. 在其中一個適當的方格內加上 ✓ 號，並提供有關資料。

Financial Institution 金融/ 財務機構	<input type="checkbox"/> Custodial Institution, Depository Institution or Specified Insurance Company 託管機構、存款機構或指明保險公司 <input type="checkbox"/> Investment Entity, except an investment entity that is managed by another financial institution (e.g. with discretion to manage the entity's assets) and located in a non-participating jurisdiction 投資實體，但不包括由另一金融/ 財務機構管理（例如：擁有酌情權管理投資實體的資產）並位於非參與稅務管轄區的投資實體 If you have selected a type of Financial Institution above, please provide, if held, the entity's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes. 如果您選擇了上述金融/ 財務機構類別之一，如已經取得，請提供您的全球中介機構識別號碼（「GIIN」）以便我們進行 FATCA 信息報送。 • •
Active NFE 主動非財務實體	<input type="checkbox"/> NFE the stock of which is regularly traded on _____, which is an established securities market 該非財務實體的股票經常在 _____，（一個具規模證券市場）進行買賣 <input type="checkbox"/> Related entity of _____, the stock of which is regularly traded on _____, which is an established securities market _____ 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"/> NFE is a governmental entity, an international organisation (for example the United Nations or North Atlantic Treaty Organisation ("NATO")), a central bank, or an entity wholly owned by one or more of the foregoing entities 政府實體、國際組織（例如聯合國或北大西洋公約組織（「NATO」））、中央銀行或由前述的實體全權擁有的其他實體 <input type="checkbox"/> Active NFE other than the above (for example a start-up NFE or a non-profit NFE) 除上述以外的主動非財務實體（例如新成立的非財務實體或非牟利的非財務實體）
Passive NFE 被動非財務實體	<input type="checkbox"/> Investment entity that is managed by another financial institution and located in a non-participating jurisdiction 位於非參與稅務管轄區並由另一金融/ 財務機構管理的投資實體 <input type="checkbox"/> NFE that is not an Active NFE 不屬主動非財務實體的非財務實體

Part 3: Controlling Persons (Complete this part if the entity account holder is a *passive NFE*)

第 3 部：控權人（如實體賬戶持有人是**被動非財務實體**，填寫此部）

Indicate the name of all controlling person(s) of the account holder in the table below. If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official. Complete Controlling Person Tax Residency Self-Certification Form (CRS-CP (MACAU)) for each controlling person.

就賬戶持有人，填寫所有控權人的姓名在列表內。就法人實體，如行使控制權的並非自然人，控權人會是該法人實體的高級管理人員。每名控權人須分別填寫一份控權人稅務居民自我證明表格（CRS-CP（MACAU））。

(1)	(5)
(2)	(6)
(3)	(7)
(4)	(8)

Part 4 第 4 部：

*** Jurisdiction of Tax Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN") 稅務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 提供以下資料，列明：

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

賬戶持有人作為**稅務居民的稅務管轄區**；及

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

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

如賬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 the account holder is not a tax resident in any jurisdiction (e.g. fiscally transparent), indicate the jurisdiction in which its place of effective management is situated.

如果賬戶持有人並非任何稅務管轄區的稅務居民（例如：它是財政透明實體），填寫實際管理機構所在的稅務管轄區。

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

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

理由 A - 賬戶持有人的稅務管轄區並沒有向其居民發出稅務編號。

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

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

Reason C - TIN is not required. Select this reason only if the authorities of the jurisdiction of tax residence do not require the TIN to be disclosed.

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

If the account holder is a branch of a legal entity, please provide the Jurisdiction of Tax Residence & TIN of the head office/legal entity and not the branch/account holder's location if different.

若賬戶所有人為法團的分支機構，且該分支機構與法團的稅務管轄區和稅務編號不同，請提供該法團的稅務管轄區及稅務編號，而不是分支機構的。

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

Part 5: Declarations and Signature 第 5 部：聲明及簽署

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

I understand that the information I have provided, including information regarding the account holder, my personal information and that of individuals connected to my business, is covered by the Data Privacy Notice and the terms and conditions governing the account holder's relationship with The Hongkong and Shanghai Banking Corporation Limited, Macau Branch ("HSBC"), in particular how HSBC may use and share this information.

I acknowledge that HSBC may share this information with the tax authorities of the country(ies)/jurisdiction(s) where the account(s) are held, and that those tax authorities may exchange this information between themselves as part of the intergovernmental agreements to exchange Financial Account information, namely with the Macau Finance Department.

If I have provided details on behalf of the account holder (including where the account holder is a Controlling Person) I certify that I have their authority and that all relevant individuals have been made aware of the Privacy Notice, and the individual rights and information it sets out. I will notify the account holder, within 30 days of signing this form, that I have provided this information to HSBC and that it may be passed to the tax authorities of all countries/jurisdictions where the account holder holds accounts.

By signing the below, I confirm that the entity account holder to which this form relates has provided ALL the countries/jurisdictions in which the entity is tax resident due to the applicable tax residency regulations, local laws or treaties.

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

I agree to tell HSBC within 30 days of any change in circumstance that affects the tax residence status of the entity named in Part 1 of this form, or means that the information contained within the form becomes out of date. I agree to provide an updated self-certification form to HSBC within 90 days of any such changes.

本人證明，就有關本表格所指的賬戶，本人獲賬戶持有人的授權代其簽署。

本人明白本人提供的資料，包括有關賬戶持有人的資料、本人的個人資料以及與本人業務相關的個人資料，受資料私隱聲明以及規範賬戶持有人與香港上海滙豐銀行有限公司澳門分行（「滙豐」）的條款及條件內的條文所約束，特別是滙豐如何使用和分享本人所提供的信息。

本人知悉，滙豐可根據《金融賬戶信息的通用報送標準及盡職調查程序》有關交換財務賬戶資料的法律條文，收集本表格所載的資料，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賬戶持有人作為稅務居民的國家稅務機關。

本人證明，若本人代表賬戶持有人（包括賬戶持有人是控制人）提供了詳細信息，本人是獲控制人授權代其簽署，並且所有相關人員均已了解資料隱私聲明及其包括的個人權利和資訊。本人將在簽署本表格後 30 日內通知賬戶持有人本人已向滙豐提供此信息，以及此類信息將可能被提交給賬戶所在的國家／地區的稅務機關。

本人通過以下簽署確認，本人已經提供所有根據適用的稅務居民規則、本地法規或稅收協定，與本表格相關的實體賬戶持有人會被視為稅收居民的國家／地區。

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 部分所述的賬戶持有人的稅務居民身分，或引致本表格所載的資料不正確，本人會在情況發生改變後 30 日內會通知滙豐，並在情況發生改變後 90 日內，向滙豐提交一份已適當更新的自證證明表格。

Signature 簽署

Name 姓名

Capacity 身分

S.V.

X

Date (dd/mm/yyyy) 日期 (日/月/年):

(Indicate the capacity in which you are signing the form e.g. director or officer of a company, partner of a partnership, trustee of a trust, Authorised Officer, etc. 說明您簽署這份表格的身分。例如：公司的董事或高級人員、合夥的合夥人、信託的受託人或獲授權人員等。)

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 Organisations (for example the United Nations or NATO), 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 (for example the United Nations or NATO), a central bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding 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 tax residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of tax 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 tax 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 tax 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 tax 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 tax 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.

"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.

"International Organisation"

The term "International Organisation" means any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

"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:
- 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
 - 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"

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.

"Reportable Account"

The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

"Reportable Person"

The term "Reportable Person" is defined as a "Reportable Jurisdiction Person", other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described above;
- a Governmental Entity;
- an International Organisation;
- a Central Bank; or
- a Financial Institution

"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. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. 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/

"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/.

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:

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

附錄

自我證明表格內採用的名詞及措辭釋義

「賬戶持有人」

「賬戶持有人」指被維持該財務賬戶的金融/財務機構列明為或識辨為賬戶的持有人的人士，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賬戶的持有人或擁有人，則賬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賬戶的持有人或擁有人，則賬戶持有人是該合夥，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分代其他人士持有財務賬戶，他不會被視為賬戶持有人。在這種情況下，賬戶持有人應為該其他人士。以一個家長與子女開立的賬戶為例，如賬戶以家長為子女的合法監護人名義開立，子女會被視為賬戶持有人。

聯名賬戶內的每個持有人都被視為賬戶持有人。

「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（例如聯合國或北大西洋公約組織（「NATO」））、中央銀行或其全權擁有的實體；
- 屬並非財務集團成員的控權非財務實體；
- 新成立的非財務實體；
- 正進行清盤或出現破產的非財務實體；
- 屬並非財務集團成員的財資中心；或
- 非牟利的非財務實體。

如符合任何以下準則，實體會被分類為主動非財務實體：

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

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

「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」指屬該信託的財產授予人、受託人、保護人（如有的話）、受益人或某類別受益人的成員的個人；及任何自然人對該信託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。

「託管機構」

「託管機構」一詞指符合以下說明的實體：該實體為他人的賬戶持有財務資產，而如此持有該等財務資產，在其業務中佔相當大部分。在這種情況下，該實體可歸因於持有財務資產及相關的財務服務的總收入，相等於或超過該實體在以下期間（兩者中以較短者為準）的總收入的 20% (i) 在斷定某實體是否託管機構的年份之前的、截至 12 月 31 日（或非公曆年會計期的最後一日）為止的 3 年期間；(ii) 該實體存在的期間。

「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。

「國際組織」

「國際組織」一詞指任何國際組織或其全資擁有的機構或部門。此類別包括 (1) 主要由政府組成；(2) 與稅務管轄區簽訂已生效的總部協議或實質性類似的協議；及 (3) 收益概不屬於個人的任何政府間組織（包括超國家組織）。

「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。

「非財務實體」

「非財務實體」指並非金融／財務機構的實體。

「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。

「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。

「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。

「須申報賬戶」

「須申報賬戶」一詞指由一名或多名須申報人士持有，或由具一名或多名本身為須申報人士的控權人的被動非財務實體持有的賬戶。

「須申報人士」

「須申報人士」一詞指「須申報稅務管轄區人士」，不包括以下人士／機構：

- 股份定期於一個或多個已確立證券市場交易的公司；
- 為上述公司的有關連實體的任何公司；
- 政府實體；
- 國際組織；
- 中央銀行；或
- 金融／財務機構

「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。擁有多重居民身分的實體可以依賴稅收公約中包含的居住關連切斷原則（如適用）以確定其納稅居住地。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/。

「指明保險公司」

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