



Controlling Person Tax Residency Self-Certification Form (CRS-CP (MACAU)) (For Life Insurance)

控權人稅務居民自我證明表格 (CRS-CP (MACAU)) (人壽保險適用)

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 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 Controlling Person Tax Residency Self-Certification Form?

When an account is held with HSBC Life (International) Limited, Macau Branch 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 (MACAU)) (For Life Insurance). Similarly, if you are an individual customer or a sole trader, complete an “Individual Tax Residency Self-Certification Form” (CRS-I) (For Life Insurance). You can find these forms at www.hsbc.com.mo/zh-mo/help/forms-and-downloads/.

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 6. 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: 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 “Controlling Person”) 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.

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薪俸稅的國家／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。

誰需填寫控權人稅務居民自我證明表格？

如有關賬戶是由被動非財務實體(例如特定信託或投資工具)持有，我們需要對該實體行使控制權的個人填寫本表格。這些個人被稱為「控權人」。

如您需代表實體(包括企業、信託和合夥)作自我證明，請填寫「實體稅務居民自我證明表格」(CRS-E (MACAU))(人壽保險適用)。同樣地，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)(人壽保險適用)。這些表格載於 www.hsbc.com.mo/zh-mo/help/forms-and-downloads/。

每名控權人須分別填寫一份表格。

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。

如您代表控權人填寫本表格，請確保他們知悉此事，並在本表格的第 6 部說明您以何種身分簽署本表格。例如：您可能是根據授權書以獲授權人身分填寫本表格。

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-hk/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稅務局(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「控權人」)，請參閱本表格附錄或瀏覽財政局網站內的《金融賬目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。

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 Financial Services Bureau for transfer to the tax authority of another jurisdiction.**

這是由控權人向申報金融／財務機構提供的自我證明表格，以作自動交換財務賬戶資料用途。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。

- A controlling person should report all changes in his/her tax residency status to the reporting financial institution.**

如控權人的稅務居民身分有所改變，應盡快將所有變更通知申報金融／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 4 第4部：

If the address in Part 1 is different from the country(ies)/jurisdiction(s) where the Controlling Person is tax resident in part 3, they need to tell us why. 如果第1部中的地址與第3部中的稅務居民國／管轄區不一致，我們需要控權人需要提供解釋說明。

The country the Controlling person lives in (Part 1. Current Residence Address) is different from the country/jurisdiction where the Controlling Person is tax resident (Part 3). 控權人的居住地(第1部現時住址)與控權人稅收居民國／管轄區(第3部)不一致。

Please place a "✓" against one of the following options: 請從以下適用的選項旁打「✓」：

- The Controlling Person is a student studying in the country in Part 1 Current Residence Address and has not yet lived there long enough to become tax resident. 此人是一名學生並且未在居住地滿足成為稅務居民的居住時間要求。
- The Controlling Person is working in the country in Part 1 Current Residence Address and has not yet lived there long enough to become tax resident. 此人目前正在居住國工作並且未在居住地滿足成為稅務居民的居住時間要求。
- The Controlling Person is a diplomat or a member of the armed forces posted to the country in Part 1 Current Residence Address. 此人是外交官員或在居住地駐紮的軍人。
- The Controlling Person has recently moved to the country that they are opening a bank account in and they are not yet tax resident in this country. The Controlling Person is still tax resident in the country in Part 3. 此人於近期搬到目前準備開銀行賬戶的居住地且未成為該國稅務居民，控權人目前仍是第3部中所在國的稅務居民。
- None of the above - please provide details in the space below. 以上均不適用 — 請在以下空格內填寫具體細節。

Part 5: Type of Controlling Person 第5部：控權人類別

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

就第2部所載的每個實體，在適當方格內加上✓號，指出控權人就每個實體所屬的類別：

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

Part 6: Declarations and Signature 第6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 Personal Information Collection Statement and the terms and conditions governing the account holder's relationship with HSBC Life (International) Limited, Macau Branch, in particular how HSBC Life (International) Limited, Macau Branch may use and share this information.

I acknowledge that HSBC Life (International) Limited, Macau Branch 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 Data 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 Life (International) Limited, Macau Branch 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 controlling person to which this form relates has provided ALL the countries/jurisdictions in which the controlling person 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 Life (International) Limited, Macau Branch 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 Life (International) Limited, Macau Branch within 90 days of any such changes.

本人證明，就有關本表格所指的賬目，本人獲賬目持有人公授權代其簽署。

本人明白本人提供的資料，包括有關賬目持有人的資料、本人的個人資料以及與本人業務相關的個人資料，受收集個人資料聲明以及規範賬目持有人滙豐人壽保險(國際)有限公司的條款及條件內的條文所約束，特別是滙豐人壽保險(國際)有限公司如何使用和分享本人所提供的信息。

本人知悉，滙豐人壽保險(國際)有限公司可根據《金融賬目信息的通用報送標準及盡職調查程序》有關交換財務賬目資料的法律條文，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目持有人作為稅務居民的國家稅務機關。

本人證明，若本人代表賬目持有人(包括賬目持有人是控制人)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日內通知賬目持有人本人已向滙豐人壽保險(國際)有限公司提供此信息，以及此類信息將可能被提交給賬目所在的國家/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，與本表格相關的控權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部分所述的賬目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日內會通知滙豐人壽保險(國際)有限公司，並在情況發生改變後90日內，向滙豐人壽保險(國際)有限公司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.

(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.) (如您不是第1部所述的個人，說明您的身分。如果您是以授權人身分簽署這份表格，須夾附該+授權書的核證副本。)

+ The power of attorney must be in a form accepted by HSBC Life (International) Limited, Macau Branch.

授權書必須採用滙豐人壽保險(國際)有限公司認可的格式。

X

Date (dd/mm/yyyy) 日期(日/月/年) :

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, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

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

- (a) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a governmental Entity, an international organisation, a central bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, 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.

“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).

“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.

“Financial Account”

A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

“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.

“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/.

“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:

- (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

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、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申報期內，該非財務實體持有的資產中，少於 50% 屬產生被動收入的資產，或屬為產生被動收入而持有的資產；
- (b) 該非財務實體的股票或該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、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，並不准許該實體的任何收入或資產，分配予私人或非慈善實體，或為私人或非慈善實體的利益而運用該收入或資產，除非該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價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；或任何自然人對該信託的管理行使最終控制權(包括透過一連串的控制或擁有權)。財產授予人、受託人、保護人(如有的話)、受益人或某類別受益人的成員的個人會被視為信託的「控權人」，不論該等人士是否對該信託的活動行使控制權。

如財產授予人、受託人、保護人或受益人為實體，財產授予人、受託人、保護人或受益人的「控權人」會被視為信託的「控權人」。

就並非信託的法律安排，「控權人」指相等於或處於一個相類於信託的人士。

「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。

「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年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。

「財務賬戶」

財務賬戶由一家財務機構保管的賬戶，包括存款賬戶、託管賬戶、某些投資實體的股權或債權權益、具有現金價值的保險合同，以及年金合同。

「非財務實體」

「非財務實體」指並非金融／財務機構的實體。

「參與稅務管轄區」

「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。

「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/。

「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。