

**Common Reporting Standard
Controlling Person Self-Certification**

共同彙報標準
控權人自行認證

To:
TAIPING SECURITIES (HK) CO., LIMITED
UNIT 3, 19/F, NO.18 KING WAH ROAD,
HONG KONG

致:
太平証券(香港)有限公司
香港京華道18號19樓3室

*Note: This **MUST** be completed and returned with the self-certification forms for entity if the entity is a passive NFE.*

註: 如實體為被動非財務實體, 必須填寫此表並與實體的自行認證表一併交回。

Name of Controlling Person 控權人姓名:	
Gender 性別:	
Identity Document Type and Number 身份證明文件類別及號碼:	
Current Residential Address 現時住址:	
Mailing Address (if different from the Current Residential Address) 通訊地址 (如與現時住址不同):	
Date of Birth 出生日期:	
Name of Entity Account Holder of which you are a Controlling Person: 閣下作為控權人的實體賬戶持有人的名稱:	
(1)	
(2)	
(3)	
Country of Tax Residence: 稅務居民所在地:	Taxpayer Identification Number or equivalent number (TIN) 稅務編號或同等編號: (For Hong Kong tax resident, the TIN is the Hong Kong Identity Card Number 就香港稅務居民而言, 稅務編號是香港身份證號碼) (Explanation is required if the TIN cannot be provided 如未能提供稅務編號, 請提供理由)
(1)	
(2)	
(3)	
Type of Controlling Person 控權人類別:	

Controlling Person of a Legal Person 法人控權人

- Control by ownership 控制股權
- Control by other means 以其他途徑行使控制權
- Senior managing official 高級管理人員

Controlling Person of a Trust 信託控權人

- Settlor 財產授予人
- Trustee 受託人
- Protector 保護人
- Beneficiary 受益人
- Others 其他

Controlling Person of a Legal Arrangement (Non-Trust) 除信託以外的法律安排控權人

- Settlor-equivalent 相類於財產授予人
- Trustee-equivalent 相類於受託人
- Protector-equivalent 相類於保護人
- Beneficiary-equivalent 相類於受益人
- Other-equivalent 相類於其他

1. I hereby confirm the information provided above is true, accurate and complete.
本人確認以上所提供的資料是真實、準確以及完整。
2. I understand that the information supplied by me is subject to Terms and Conditions for Securities Trading entered into by TAIPING SECURITIES (HK) CO., LIMITED (“**Taiping Securities**”) and the Account Holder.
本人明白，本人提供的資料是受太平証券(香港)有限公司（“**太平証券**”）與賬戶持有人簽訂的證券交易條款與細則所規範。
3. Subject to applicable local laws, I hereby consent for Taiping Securities to share the information contained in this form and information regarding the Account Holder and any Reportable Account(s) with domestic and overseas regulators or tax authorities where necessary for the purpose of automatic exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112).
在不抵觸當地適用法律的情況下，本人同意太平証券可向國內及海外的監管機構或稅務機構提供本表格所載資料和關於賬戶持有人及任何須申報賬戶的資料根據《稅務條例》(第 112 章) 作自動交換財務賬戶資料用途。
4. Where required by domestic or overseas regulators or tax authorities, I consent and agree that Taiping Securities may withhold from my account(s) such amounts as may be required according to applicable laws, regulations and directives. I hereby expressly, unconditionally

and irrevocably waive any claim I may have against Taiping Securities in the event of loss and shall indemnify Taiping Securities for any liability in connection with such withholding by Taiping Securities as required by domestic or overseas regulators or tax authorities.

因應國內或海外的監管機構或稅務機構需要，本人准許並同意太平証券可按適用的法律、法規和指令在本人賬戶中扣留相關所須的金額款項。本人謹此明確地、無條件地及不可撤銷地放棄本人因太平証券因應國內或海外的監管機構或稅務機構需要而在本人賬戶中扣留相關所須的金額款項所發生的損失的索賠權利，及本人須賠償予太平証券因此而引起的法律責任。

5. I undertake to notify Taiping Securities within 30 calendar days if there is a change in any information which I have provided to Taiping Securities. I hereby understand and agree to provide Taiping Securities additional documentary evidence to validate my tax residency when potential change in circumstances is noted by Taiping Securities during the course of relationship.

本人保證本人提供的任何資料如有變更，本人會於三十日內通知太平証券。本人明白並同意當太平証券注意到與吾等之業務關係中出現潛在的環境變化，本人會向太平証券提供額外的證明文件以證實本人的稅務居住所在地。

Signature of Controlling Person 控權人簽署:
Name of Controlling Person 控權人名稱:
Date 日期:
Account Number 賬戶編號: (To be completed by Taiping Securities 由太平証券填寫)

Note 註:

- (1) In the case of joint or multiple Controlling Persons, each individual is required to complete the form.

就聯合或多位控權人而言，每位控權人需各自填寫一份表格。

- (2) If signing under a power of attorney, attach a certified copy of the power of attorney.

如果你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。

WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. \$10,000)

警告: 根據《稅務條例》第 80(2E)條，如任何人在作出自我證明時，在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。一經定罪，可處第 3 級（即\$10,000）罰款

Annex 附錄 – Definitions 定義

<p>“Account Holder” 「賬戶持有人」</p>	<p>The person listed or identified as the holder of a financial account by the Financial Institution that maintains the account. 被維持該財務賬戶的財務機構列明為或識辨為賬戶的持有人的人士。</p>
<p>“Active NFE” 「主動非財務實體」</p>	<p>An entity will be classified as Active NFE if it meets any of the following criteria: 如符合任何以下準則，實體會被分類為主動非財務實體：</p> <p>(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; 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；</p> <p>(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; 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；</p> <p>(c) the NFE is a governmental Entity, an international organization, a central bank, or an Entity wholly owned by one or more of the foregoing; 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；</p> <p>(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; 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、杠杆式收購基金，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；</p> <p>(e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;</p>

	<p>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；</p> <p>(f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;</p> <p>該非財務實體在過往 5 年內並非財務機構，並且正對其資產進行清盤；或出於繼續或重新展開經營財務機構業務以外的業務的意圖，而進行重組；</p> <p>(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</p> <p>該非財務實體主要從事與該實體的屬並非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，主要從事財務機構業務以外的業務；或</p> <p>(h) the NFE meets all of the following requirements (a “non-profit NFE”):</p> <p>該非財務實體符合以下所有要求(「非牟利的非財務實體」)：</p> <p>(i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;</p> <p>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；</p> <p>(ii) it is exempt from income tax in its jurisdiction of residence;</p> <p>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；</p> <p>(iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</p> <p>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；</p> <p>(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</p> <p>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，</p>
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	<p>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值購買任何物業的付款的；及</p> <p>(v) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.</p> <p>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。</p>
<p>“Cash value insurance contracts” 「現金值保險合約」</p>	<p>An insurance contract, other than an indemnity reinsurance contract between 2 insurance companies that has a cash value.</p> <p>具有現金值的保險合約(兩間保險公司之間的彌償再保險合約除外)</p>
<p>“Control” 「控權」</p>	<p>“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.</p> <p>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。</p>
<p>“Controlling Person(s)” 「控權人」</p>	<p>Natural person(s) who exercise control over an Entity.</p> <p>對該實體行使控制權的自然人。</p> <p>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, or 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.</p> <p>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</p>

	<p>信託的活動行使控制權。</p> <p>Where the settlor, trustee, protector or beneficiary of a trust are themselves Entities, the Controlling Persons of the settlor, trustee, protector or beneficiary must be treated as Controlling Persons of the trust.</p> <p>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」。</p> <p>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.</p> <p>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。</p>
<p>“Custodial Institution” 「託管機構」</p>	<p>Any Entity that holds, as a substantial portion of its business, financial assets for the account of others. 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.</p> <p>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，在其業務中占相當大部分。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。</p>
<p>"Depository Institution" 「存款機構」</p>	<p>An authorized institution as defined by section 2(1) of the Banking Ordinance (Cap. 155) or any Entity that accepts deposits in the ordinary course of a banking or similar business.</p> <p>《銀行業條例》(第 155 章)第 2(1) 條所界定的認可機構；或在銀行業務或相類業務的通常運作中接受存款的實體。</p>
<p>“Entity” 「實體」</p>	<p>A legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).</p> <p>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。</p>
<p>“Financial Institution” 「財務機構」</p>	<p>A “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”.</p> <p>「託管機構」、「存款機構」、「投資實體」或「指明保險公司」。</p>
<p>“Investment Entity” 「投資實體」</p>	<p>Any one of the following: 以下任何一項:</p> <p>(a) a corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities: 根據《證券及期貨條例》(第 571 章)獲發牌進行一項或多於一項以下受規管活動的法團</p> <p>(i) dealing in securities;</p>

	<p>證券交易；</p> <p>(ii) trading in futures contracts; 期貨合約買賣；</p> <p>(iii) leveraged foreign exchange trading; 杠杆式外匯交易；</p> <p>(iv) asset management; 資產管理；</p> <p>(b) an institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities: 根據《證券及期貨條例》(第 571 章) 獲註冊進行一項或多於一項以下受規管活動的機構</p> <p>(i) dealing in securities; 證券交易；</p> <p>(ii) trading in futures contracts; 期貨合約買賣；</p> <p>(iii) asset management; 資產管理；</p> <p>(c) a collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571); 根據《證券及期貨條例》(第 571 章) 獲認可的集體投資計劃；</p> <p>(d) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: 符合以下說明的實體：主要為或代表其客戶從事一項或多於一項以下活動，或主要為或代表其客戶運作一項或多於一項以下項目，作為業務：</p> <p>(i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; 買賣貨幣市場工具(如支票、匯票、存款證及衍生工具等)、外匯、兌換、息率及指數工具、可轉讓證券及商品期貨；</p> <p>(ii) individual and collective portfolio management; or 個人及集體投資組合管理；</p> <p>(iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other entity or individual. Such activities or operations do not include rendering non-binding investment advice to a customer. 以其他方式，代其他實體或個人投資、處理或管理財務資產或金錢。該等活動或運作並不包括向客戶提供非約束性投資諮詢。</p> <p>(e) the second type of "Investment Entity" ("Investment Entity managed by another Financial Institution") is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above. 另一類投資實體(由另一財務機構管理的投資實體)是指其總收入主要可歸因於財務資產的投資、再投資或買賣並由另一存款機構、託管機構、指明保險公</p>
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	司或屬上述(a)、(b)、(c)及(d)項所述的投資實體管理的實體。
<p>“Participating Jurisdiction” 「參與稅務管轄區」</p>	<p>A territory outside Hong Kong that is specified in Part 2 of Schedule 17E of the Inland Revenue Ordinance (Cap.112).</p> <p>稅務條例(第 112 章)附表 17E 第 2 部所指明的、在香港以外的地區。</p>
<p>“passive income” 「被動收入」</p>	<p>The portion of gross income that consists of— 總收入中由以下項目組成的部分—</p> <p>(a) dividend; (a) 股息；</p> <p>(b) interest; (b) 利息；</p> <p>(c) income equivalent to interest; (c) 相等於利息的收入；</p> <p>(d) rent and royalties (other than rents and royalties derived from the active conduct of a business undertaken, at least in part, by the employees of an NFE); (d) 租金及特許權使用費(但非財務實體的僱員積極經營業務(至少積極經營部分業務)所得的租金及特許權使用費除外)；</p> <p>(e) annuities; (e) 年金；</p> <p>(f) the excess of gains over losses from the sale or exchange of financial assets that gives rise to the passive income mentioned in any of paragraphs (a), (b), (c), (d) and (e); (f) 買賣或交換產生(a)、(b)、(c)、(d)及(e)段中任何一段所述的被動收入的財務資產所得的盈利，減去虧損所得之數；</p> <p>(g) the excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets; (g) 從任何財務資產的交易(包括期貨、遠期、期權及相類交易)所得的盈利，減去虧損所得之數；</p> <p>(h) the excess of foreign currency gains over foreign currency losses; (h) 外匯盈利減去外匯虧損所得之數；</p> <p>(i) net income from swaps; or (i) 從掉期所得的淨收入；或</p> <p>(j) amounts received under Cash value insurance contracts. (j) 根據現金值保險合約而收取的款項。</p>
<p>“Passive NFE” 「被動非財務實體」</p>	<p>(i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution. 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財務機構管理的投資實體。</p>
<p>“Related Entity” 「有關連實體」</p>	<p>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. 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</p>

	<p>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。</p>
<p>“Reportable Account” 「須申報賬戶」</p>	<p>A financial account that has been identified as such under the due diligence requirements in Schedule 17D of the Inland Revenue Ordinance (Cap. 112) and is held by at least one Reportable Person; or a passive NFE with at least one controlling person being a reportable person.</p> <p>已根據稅務條例(第 112 章)附表 17D 的盡職審查規定，被識辨為須申報賬戶；及由至少一名申報對象持有；或有至少一名控權人是申報對象的被動非財務實體持有的財務賬戶。</p>
<p>“Reportable Jurisdiction” 「須申報稅務管轄區」</p>	<p>A territory outside Hong Kong that is specified in Column 1 of Part 1 of Schedule 17E of the Inland Revenue Ordinance (Cap. 112).</p> <p>稅務條例(第 112 章)附表 17E 第 1 部第 1 欄所指明的、在香港以外的地區。</p>
<p>“Reportable Person” 「申報對象」</p>	<p>An individual or entity that is a resident for tax purposes of a reportable jurisdiction; or an estate of a decedent who was a resident for tax purposes of a reportable jurisdiction; but does not include:</p> <p>屬某申報稅務管轄區的稅務居民的個人或實體；或 一名已去世的人的遺產，而該人在生前，屬某申報稅務管轄區的稅務居民；但不包括：</p> <p>(a) a corporation the stock of which is regularly traded on an established securities markets; 本身的股票在具規模證券市場中被經常買賣的法團；</p> <p>(b) a corporation that is a related entity of a corporation mentioned in subparagraph (a); 屬第(a)節所述法團的有關連實體的法團；</p> <p>(c) a governmental entity; 政府實體；</p> <p>(d) an international organization; 國際組織；</p> <p>(e) a central bank; or 中央銀行；或</p> <p>(f) a financial institution. 財務機構。</p>
<p>“Specified Insurance Company” 「指明保險公司」</p>	<p>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.</p> <p>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。</p>
<p>“TIN” (including “functional equivalent”) 「稅務編號」(包括具</p>	<p>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</p>

<p>有等同功能的識辨編號)</p>	<p>can be found at the OECD Automatic Exchange Portal at the following link: http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/</p> <p>納稅人的識辨編號或具有等同功能的識辨編號(如無納稅人的識辨編號)。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：http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers。</p> <p>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”).</p> <p>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辨功能的其他完整號碼(「具有等同功能的識辨號碼」)。</p> <p>Examples of that type of number include:</p> <p>此類號碼的例子包括：</p> <p>(a) (for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.</p> <p>(a) 就個人而言，社會保障號碼 / 保險號碼、公民 / 個人身份 / 服務代碼 / 號碼，以及居民登記號碼。</p> <p>(b) (for Entities) a Business/company registration code/number.</p> <p>(b) 就實體而言，商業 / 公司登記代碼 / 號碼。</p>
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