

Instructions on Self-Certification Form (Controlling Person)

自我证明表格（控权人）指引

Reasons for providing Self-Certification

提供自我证明表格的原因

To increase tax transparency and to combat cross-border tax evasion, Malaysia Government has issued the Income Tax (Automatic Exchange of Financial Account Information) Rules 2016 (“the Rules”) based on the “Common Reporting Standard” (“CRS”) released by the Organisation of Economic Co-operation and Development (“OECD”), to implement Automatic Exchange of Financial Account Information (“AEOI”) based on global standard.

为加强税务透明度和打击跨境逃税，马来西亚政府根据经济合作与发展组织（OECD）制订的「共同汇报标准」（“CRS”），发布《2016 内陆税收(自动交换财务账户资料)条例》，落实按国际标准实施「自动交换财务账户资料」。

Bank of China (Malaysia) Berhad (the “Bank”) has legal obligation under the Rules to identify tax residency of customers. If you are not tax resident in Malaysia, the Bank may be required to report your account information to the g Inland Revenue Board of Malaysia (the “IRBM”) on an annual basis. The IRBM will then exchange the information with the tax administration of relevant jurisdictions.

根据条例要求，马来西亚中国银行（“本行”）须识辨客户的税务居民身份。如果您是马来西亚以外地区的税务居民，本行或需每年向马来西亚税务局申报您的账户资料。我国税务局会与海外相关税务机关交换该等资料。

This is a formal declaration made by the account holder in respect of his/her/its tax residency. You can ensure the Bank holds accurate and up to date information on your tax residency by completing this form.

此表格为客户就其税务居民身份作出的正式声明。您可提交此表格让银行掌握有关您准确和最新的税务居民身份资讯。

Who should complete the Self-Certification Form (Controlling Person)

什么人需填写自我证明表格（控权人）

Entities should complete this form to inform the Bank of their tax residency. For joint or multiple Account Holders, please use a separate Form for each Account Holder. If you need to self-certify or update the tax residency on behalf of an individual or sole proprietor, please complete the Self-Certification Form (Individual). If you are an entity, please complete the Self-Certification Form (Entity). You can find these forms at the Bank website: www.bankofchina.com.my

控权人可提交此表格，通知银行其税务居民身份。联名账户或多人联名账户的每位账户持有人须分别填写一份表格。如果您需要就个人或独资商号的税务居民身份作出声明或更新，请提交自我证明表格 (个人)。如您是实体，请提交自我证明表格 (实体)。您可到本行网页下载以上表格: www.bankofchina.com.my

As CRS and the U.S. Foreign Account Tax Compliance Act (“FATCA”) are separate regulations, the Bank may ask you to provide information separately in relation to CRS and FATCA.

由于 CRS 和美国《外国账户税务合规法案》(“FATCA”) 属不同规定，本行或会请您就 CRS 和 FATCA 分别提供数据。

How to obtain further information

Please visit our website if you have any questions about this form or instructions, visit a branch, or call us.

For further information in relation to AEOI, please visit the Inland Revenue Board of Malaysia website.

If you have any questions on defining your tax residency, you may seek advice from professional tax advisor or visit the OECD AEOI website for tax residency rules and acceptable Taxpayer Identification Number (TIN) issued by the relevant jurisdictions. **As a financial institution, the Bank is not allowed to give tax or legal advice.**

如您对本表格或指引内容有任何查询，请浏览本行网页、亲临分行，或致电本行。

您可浏览马来西亚税务局「自动交换财务账户资料」专页进一步了解「自动交换财务账户资料」的资讯。

如对你的税务居民身份或税务编号有任何疑问，请咨询专业税务顾问意见，您亦可浏览 OECD「自动交换财务账户资料」网页了解相关国家发布的税务规定，和可获接受的税务编号（TIN）格式。

To: Bank of China (Malaysia) Berhad
致：马来西亚中国银行

Self-Certification Form (Controlling Person) 自我证明表格 (控权人)

Important Notes: 重要提示:

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

Part 1 Identification of Controlling Person
第一部 控权人的身份识辨资料

1) Name of Controlling Person 控权人姓名
Title (e.g. Mr, Mrs, Ms):

Full Name:

2) Malaysia Identity Card or Passport Number
马来西亚身份证或护照号码

3) Current Residence Address 现居地址*:

Line 1 (e.g. Suite, Floor, Building, Street, district)

Line 2 (City)*

Line 3 (e.g. Province, State)

Country*

Post Code/Zip Code

4) Mailing Address (Complete if different to current resident address) 通讯地址:

Line 1 (e.g. Suite, Floor, Building, Street, district)

Line 2 (City)*

Line 3 (e.g. Province, State)

Country*

Post Code/Zip Code

5) Date of Birth* (dd/mm/yyyy) 出生日期* (日/月/年)

6) Place of Birth (not Compulsory) 出生地点 (可不填写)

Town/City

Province /State

Country

Part 2 The Entity Account Holder(s) of which you are a controlling person
第二部 你作为控权人的实体账户持有人

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

实体 Entity	实体账户持有人的名称 Name of the Entity Account Holder
(1)	
(2)	
(3)	
(4)	
(5)	

Part3 Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent (“TIN”)*
第三部 居留司法管辖区及税务编号或具有等同功能的识辨编号(以下简称「税务编号」)*

Complete the following table indicating (a) the jurisdiction of residence (including Malaysia) where the controlling person is a resident for tax purposes and (b) the controlling person’s TIN for each jurisdiction indicated. Indicate **all** (complete Supplementary Information Continuation Sheets (Controlling Person) when exceed 5 jurisdictions of residence.

提供以下数据，列明(a)控权人的居留司法管辖区，亦即控权人的税务管辖区(香港包括在内)及(b)该居留司法管辖区发给控权人的税务编号。列出**所有**(如多于 5 个，请另填资料补充续页(控权人))居留司法管辖区。

If the controlling person is a tax resident of Malaysia, the TIN is the “Nombor Cukai Pendapatan” or Income Tax Number.
如账户持有人是马来西亚税务居民，税务编号是税务局发出的“Nombor Cukai Pendapatan”。

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

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

Reason B – The controlling person is unable to obtain a TIN. Explain why the controlling person is unable to obtain a TIN if you have selected this reason.

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

如没有提供税务编号，必须填写合适的理由：

理由 A - 账户持有人的居留司法管辖区并没有向其居民发出税务编号。

理由 B - 账户持有人不能取得税务编号。如选取这一理由，解释账户持有人不能取得税务编号的原因。

理由 C - 账户持有人毋须提供税务编号。居留司法管辖区的主管机关不需要账户持有人披露税务编号。

Jurisdiction of Residence 居留司法管辖区	TIN 税务编号	Tick Reason A, B or C if no TIN is available 如没有提供税务编号，勾选理由 A、B 或 C	Explain why the controlling person is unable to obtain a TIN if you have selected Reason B 如选取理由 B，必须解释账户持有人不能取得税务编号的原因
(1)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(2)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(3)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(4)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(5)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

Remark 备注:.....

Part 4 Type of Controlling Person

第四部 控权人类别

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

就第二部所载的每个实体，在适当方格内加上“√”号，指出控权人就每个实体所属的控权人类别。

Type of Entity 实体类别	Type of Controlling Person 控权人类别	Entity (1) 实体(1)	Entity (2) 实体(2)	Entity (3) 实体(3)	Entity (4) 实体(4)	Entity (5) 实体(5)
Legal Person 法人	Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital) 拥有控制股权的个人(即拥有不少于百分之二十五的已发行股本)					
	Individual who exercises control/is entitled to exercise control through other means (i.e. not less than 25% of voting rights) 以其他途径行使控制权或有权行使控制权的个人(即拥有不少于百分之二十五的表决权)					
	Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity 担任该实体的高级管理人员/ 对该实体的管理行使最终控制权的个人					
Trust 信托	Settlor 财产授予人					
	Trustee 受托人					
	Protector 保护人					
	Beneficiary or member of the class of beneficiaries 受益人或某类别受益人的成员					
	Other (e.g. individual who exercises control over another entity 其他 (例如: 如财产授予人/ 受托人/ 保护人/ 受益人为另一实体, 对该实体行使控制权的个人)					
Legal Arrangement other than Trust 除信托以外的法律安排	Individual in a position equivalent/similar to settlor 处于相等/ 相类于财产授予人位置的个人					
	Individual in a position equivalent/similar to trustee 处于相等/ 相类于受托人位置的个人					
	Individual in a position equivalent/similar to protector 处于相等/ 相类于保护人位置的个人					
	Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries 处于相等/ 相类于受益人或某类别受益人的成员位置的个人					
	Other (e.g. individual who exercises control over another entity 其他 (例如: 如处于相等/ 相类于财产授予人/ 受托人/ 保护人/ 受益人位置的人为另一实体, 对该实体行使控制权的个人)					

Part 5 Declarations and Signature
第五部 声明及签署

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by the Bank for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the controlling person and any reportable account(s) may be reported by the Bank to the Inland Revenue Board of Malaysia and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the controlling person may be resident for tax purposes, pursuant to the legal provisions for exchange of financial account information provided under the Income Tax (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2016.

本人知悉及同意，银行可根据《2016 内陆税收(自动交换财务账户资料)条例》有关交换财务账户资料的法律条文，(a)收集本表格所载数据并备存作自动交换财务账户资料用途及(b)把该等资料和关于账户持有人及任何须申报账户的资料向马来西亚税务局申报，从而把资料转交到账户持有人的居留司法管辖区的税务当局。

I certify that I am the controlling person / I am authorized to sign for the controlling person# of all the account(s) held by the entity account holder(s) to which this form relates.

本人证明，就与本表格所有相关的实体账户持有人所持有的账户，本人是控权人/ 本人获控权人授权签署本表格#。

I undertake to advise the Bank of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide the Bank with a suitably updated self-certification form within 30 days of such change in circumstances.

本人承诺，如情况有所改变，以致影响本表格第 1 部所述的个人的税务居民身份，或引致本表格所载的数据不正确，本人会通知银行，并会在情况发生改变后 30 日内，向银行提交一份已适当更新的自我证明表格。

I declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete.
本人声明就本人所知所信，本表格内所填报的所有数据和声明均属真实、正确和完备。

删去不适用者
Delete as appropriate

WARNING: It is an offence under section 113A of the Income Tax Act 1967 if any person, in making a self-certification, gives or makes an incorrect Information return on behalf of himself or another person. A person who commits the offence is liable on conviction to a fine of not less than twenty Thousand (RM20, 000-00) and not more than one hundred thousand (RM100, 000-00) or to imprisonment for a term not exceeding six (6) months or to both.

提示：根据《1967 年税务条例》第 113A 条，如任何人在作出自我证明时，在明知一项陈述在要项上属虚假或不正确，或罔顾一项陈述是否在要项上属虚假或不正确下，作出该项陈述，即属犯罪。一经定罪，可罚款马币不少于 2 万及不超过 10 万或监禁不超过 6 个月或两者兼施。

Signature 签署 :

Name 姓名 :

Capacity 身份 :

(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.)

(如你不是第 1 部所述的个人，说明你的身分。如果你是以被授权人身分签署这份表格，须夹附该授权书的核证副本。)

Date 日期 : _____

For Bank Use only	
CIF No:	
Date received	
Attended by	
Checked by	
Remarks	

自我证明表格内采用的名词及措辞释义

Meaning of terms and expressions used in Self-Certification Forms

「账户持有人」“Account Holder”

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

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.

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

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.

联名账户内的每个持有人都被视为账户持有人。

With respect to a jointly held account, each joint holder is treated as an Account Holder.

「主动非财务实体」“Active NFE”

「主动非财务实体」指符合任何以下准则的非财务实体，总而言之，有关准则指：

An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- 符合相关收入及资产规定的主动非财务实体；
active NFEs by reason of income and assets;
- 其股票被公开进行买卖的非财务实体；
publicly traded NFEs;
- 政府实体、国际组织、中央银行或其全权拥有的实体；
Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- 属并非财务集团成员的控股非财务实体；
holding NFEs that are members of a nonfinancial group;
- 新成立的非财务实体；
start-up NFEs;
- 正进行清盘或出现破产的非财务实体；
NFEs that are liquidating or emerging from bankruptcy;
- 属并非财务集团成员的财资中心；或
treasury centres that are members of a nonfinancial group; or
- 非牟利的非财务实体。
non-profit NFEs.

如符合任何以下准则，实体会被分类为主动非财务实体：

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

- (a) 在该年的对上一个公历年或其他适当申报期，该非财务实体的总收入中少于 50% 属被动收入；及在该公历年或其他适当申报期内，该非财务实体持有的资产中，少于 50% 属产生被动收入的资产，或属为产生被动收入而持有的资产；
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) 该非财务实体的股票或该非财务实体的有关连实体股票，在某具规模证券市场中，被经常进行买卖；
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) 该非财务实体属政府实体、国际组织、中央银行或由一个或多个前述的实体全权拥有的实体；
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) 该非财务实体的活动中，相当大部分是以下活动：持有一间或多于一间从事财务机构业务以外的交易或业务的附属公司的全部或部分已发行股份，或向该等附属公司提供资金及服务。但不包括以下情况：该实体以投资基金形式运作，或显示本身是投资基金，例如私人股权基金、创业资本基金、杠杆式收购基金，或以下述活动为目标的投资工具：购买或资助任何公司，然后为投资目的，持有该等公司的权益作为资本资产；
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) 该非财务实体(「新成立的非财务实体」)尚未经营业务,亦没有在过往经营业务,及正出于经营财务机构业务以外的业务的意图,而将资金投资于资产。但不包括组成已超过 24 个月的非财务实体;
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) 该非财务实体在过往 5 年内并非财务机构,并且正对其资产进行清盘;或出于继续或重新展开经营财务机构业务以外的业务的意图,而进行重组;
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) 该非财务实体主要从事与该实体的属并非财务机构的有关连实体进行融资及对冲交易,或为该等有关连实体进行融资及对冲交易;但并没有向并非其有关连实体的任何实体,提供融资或对冲服务。而其有关连实体所属的集团,主要从事财务机构业务以外的业务;或
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) 该非财务实体符合以下所有要求(「非牟利的非财务实体」):
the NFE meets all of the following requirements (a “non-profit NFE”):
- (i) 该非财务实体在其居留司法管辖区成立和营运是纯粹为了宗教、慈善、科学、艺术、文化、体育或教育的目的;或该非财务实体在其居留司法管辖区成立和营运,并且是专业组织、商业协会、总商会、劳工组织、农业或园艺组织、文化协会,或纯粹为了促进社会福利而营运的组织;
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) 该非财务实体在其居留司法管辖区获豁免,而无须缴付入息税; it is exempt from income tax in its jurisdiction of residence;
- (iii) 该非财务实体并没有任何符合以下说明的股东或成员:对该实体的收入或资产,拥有所有权权益或实益权益;
it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) 该非财务实体的居留司法管辖区的适用法律,或该实体的成立文件,并不准许该实体的任何收入或资产,分配予私人或非慈善实体,或为私人或非慈善实体的利益而运用该收入或资产,除非该项分配或运用是依据该实体所进行的慈善活动而作出的;或作为支付已提供的服务的合理补偿的;或作为该实体以公平市值购买任何物业的付款的;及
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) 该非财务实体的居留司法管辖区的适用法律(或该非财务实体的成立文件)规定,该非财务实体一旦清盘或解散,其所有资产均须分配予某政府实体或其他非牟利组织,或须交还予该居留司法管辖区的政府,或该政府的政治分部。
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.

「控权」“Control”

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

“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.

「控权人」“Controlling Person(s)”

「控权人」指对该实体行使控制权的自然人。就信托而言,「控权人」指属该信托的财产授予人、受托人、保护人(如有的话)、受益人或某类别受益人的成员的个人;或任何自然人对该信托的管理行使最终控制权(包括透过一连串的控制或拥有)。财产授予人、受托人、保护人(如有的话)、受益人或某类别受益人的成员的个人会被视为信托的「控权人」,不论该等人士是否对该信托的活动行使控制权。

“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, 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.

如财产授予人、受托人、保护人或受益人为实体,财产授予人、受托人、保护人或受益人的「控权人」会被视为信托的「控权人」。

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.

就并非信托的法律安排,「控权人」指相等于或处于一个相类于信托的人士。

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.

「托管机构」“Custodial Institution”

「托管机构」一词指符合以下说明的实体：该实体为他人的账户持有财务资产，而如此持有该等财务资产，在其业务中占相当大部分。在这种情况下，该实体可归因于持有财务资产及相关的财务服务的总收入，相等于或超过该实体在以下期间(两者中以较短者为准)的总收入的 20%：(i) 在断定某实体是否托管机构的年份之前的、截至 12 月 31 日(或非公历年会计期的最后一日)为止的 3 年期间；(ii) 该实体存在的期间。

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.

「存款机构」“Depository Institution”

「存款机构」一词指《银行业条例》(第 155 章)第 2(1) 条所界定的认可机构；或在银行业务或相类业务的通常运作中接受存款的实体。

The term “Depository Institution” means 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.

「实体」“Entity”

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

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).

「财务机构」“Financial Institution”

「财务机构」一词指「托管机构」、「存款机构」、「投资实体」或「指明保险公司」。

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”.

「投资实体」“Investment Entity”

「投资实体」一词指：

The term “Investment Entity” means:

(a) 符合以下说明的实体：主要为或代表其客户从事一项或多于一项以下活动，或主要为或代表其客户运作一项或多于一项以下项目，作为业务：
an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

(i) 买卖货币市场工具(如支票、汇票、存款证及衍生工具等)、外汇、兑换、息率及指数工具、可转让证券及商品期货；
trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;

(ii) 个人及集体投资组合组织者；
individual and collective portfolio management; or

(iii) 以其他方式，代其他实体或个人投资、处理或管理财务资产或金钱。该等活动或运作并不包括向客户提供非约束性投资咨询。
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.

(b) 另一类投资实体(由另一财务机构管理的投资实体)是指其总收入主要可归因于财务资产的投资、再投资或买卖并由另一存款机构、托管机构、指明保险公司或属上述(a)项所述的投资实体的实体。

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) above.

「位于非参与税务管辖区并由另一财务机构管理的投资实体」

“Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction”

「位于非参与税务管辖区并由另一财务机构管理的投资实体」一词指其总收入主要可归因于财务资产的投资、再投资或买卖的实体且该实体是(i)由一个财务机构管理；及(ii)非参与税务管辖区财务机构。

The term “Investment Entity that is managed by another Financial Institution and located in a Non-Participating Jurisdiction” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

「由另一财务机构管理的投资实体」

“Investment Entity managed by another Financial Institution”

如果一个实体直接或通过另一服务提供商代表另一实体进行任何上述投资实体的定义(a)项所述的活动或运作，则该另一实体会被视为由该管理实体所管理。

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in paragraph (a) above in the definition of “Investment Entity”.

一个实体只有在有权自行管理另一实体的部分或全部资产的情况下，才会被视为可管理该另一实体。当一个实体由财务机构、非财务实体或个人的组织者时，如果某一管理实体为存款机构、托管机构、指明保险公司或属上述(a)项所述的投资实体的实体，则该实体会被视为由另一实体管理。

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a) above, if any of the managing Entities is such another Entity.

「非财务实体」“NFE”

「非财务实体」指并非财务机构的实体。

An “NFE” is any Entity that is not a Financial Institution.

「参与税务管辖区」“Participating Jurisdiction”

「参与税务管辖区」指签署合约并同意自动交换财务账户资料的税务管辖区。

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

「参与税务管辖区财务机构」“Participating Jurisdiction Financial Institution”

「参与税务管辖区财务机构」一词指：(i) 任何居于某参与税务管辖区的财务机构，但不包括有关财务机构位于该管辖区境外的分支机构；及(ii) 某财务机构位于某参与税务管辖区的任何分支机构，而该财务机构并非居于该管辖区。

The term “Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

「被动非财务实体」“Passive NFE”

「被动非财务实体」指任何：(i) 不属主动非财务实体的非财务实体；及(ii) 位于非参与税务管辖区并由另一财务机构管理的投资实体。

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.

「有关连实体」“Related Entity”

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

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.

「税务居民」“Resident for tax purposes”

一般而言，如根据某个税务管辖区的规定(包括税收协议)，任何实体不仅就以有关税务管辖区为来源的收入，亦因其国籍、居所、管理工作地点、成立为法团地点，或任何性质类似的其他准则，在有关税务管辖区需要缴税或有缴税责任，便会成为该税务管辖区的税务居民。没有税务居民身份的实体，例如：合伙、有限责任法律任合伙或类似的法律安排，应被视为其实际管理地点所在税务管辖区的税务居民。一个信托应被视为一个或多个受托人居住的税务管辖区的居民。有关税务居民身分的更多资讯，请联络阁下的税务顾问或浏览经济合作与发展组织的自动交换资料网站：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction(including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

「指明保险公司」“Specified Insurance Company”

「指明保险公司」一词指任何属保险公司的实体，或属某保险公司的控股公司的实体，而该实体发出现金价值保险合约或年金合约，或有责任就现金价值保险合约或年金合约付款。

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.

「税务编号」(包括具有等同功能的识别编号)“TIN” (including “functional equivalent”)

「税务编号」一词指纳税人的识别编号或具有等同功能的识别编号(如无纳税人的识别编号)。税务编号是税务管辖区向个人或实体分配独有的字母与数字组合，用于识别个人或实体的身分，以便实施该税务管辖区的税务法律。有关可接受的税务编号的更多详细信息刊载于经济合作与发展组织的自动交换数据网站：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD Automatic Exchange Portal at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

某些税务管辖区不发出税务编号。但是，这些税务管辖区通常使用具有等同识别功能的其他完整号码(「具有等同功能的识别号码」)。此类号码的例子包括：

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) 就个人而言，社会安全号码/保险号码、公民/个人身份/服务代码/号码，以及居民登记号码。
(for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.
- (b) 就实体而言，商业/公司登记代码/号码。
(for Entities) a Business/company registration code/number.