

To 致: HSBC Provident Fund Trustee (Hong Kong) Limited

c/o The Hongkong and Shanghai Banking Corporation Limited 香港上海滙豐銀行有限公司
PO Box 73770 Kowloon Central Post Office 九龍中央郵政信箱73770號
or 或

Place into the MPF drop-in box at designated HSBC branches
投放於指定滙豐分行的強積金寄存辦理箱

HSBC MPF Employer Hotline 滙豐強積金僱主熱線: 2583 8033
HSBC MPF Member Hotline 滙豐強積金成員熱線: 3128 0128



INCC

**HSBC MANDATORY PROVIDENT FUND
CONTROLLING PERSON TAX RESIDENCY SELF-CERTIFICATION FORM
(CRS-CP (HK)-MPF)**

滙豐強積金：控權人稅務居民自我證明表格 (CRS-CP (HK)-MPF)

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? 為何我們要求你填寫本表格？

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”). 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則，名為共同匯報標準(簡稱「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 jurisdictions’ tax authorities. 根據CRS規定，我們必須確定你的「稅務居住地」(這通常是你有義務繳納薪俸稅的國家／地區)。若你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你的有關賬戶資料告知國家／地區稅務機關，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。

Completing this form will ensure that we hold accurate and up to date information about your tax residency. 填妥本表格可確保我們持有你正確及最新的稅務居住地資料。

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. 如你的情況有變，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。

Who should complete the Controlling Person Tax Residency Self-Certification Form? 誰需填寫控權人稅務居民自我證明表格？

When an account is held with HSBC 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”. 如有關滙豐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」。

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 (HK)-MPF). Similarly, if you are an individual customer or a sole trader, complete an ‘Individual Tax Residency Self-Certification Form’ (CRS-I (HK)-MPF). 如你需代表實體(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 (HK)-MPF)。同樣地，如果你是個人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 (HK)-MPF)。

Each controlling person will need to complete a separate form. 每名控權人須分別填寫一份表格。

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

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. 如你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部說明你以何種身分簽署本表格。例如：你可能是根據授權書以獲授權人身分填寫本表格。

Where to go for further information? 如何獲取更多資訊？

If you have any questions about this form or these instructions, please call our MPF hotline 2583 8033 (Employer) or 3128 0128 (Member). 如對本表格或上述指示有任何疑問，請致電我們的強積金熱線2583 8033(僱主)或3128 0128(成員)。

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/. 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/。

Please also visit the website of the Inland Revenue Department (“IRD”) of the Government of the Hong Kong Special Administrative Region that sets out information relating to the implementation of AEOI in Hong Kong: www.ird.gov.hk/eng/tax/dta_aeoi.htm. 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 the “Self-Certification” section of the IRD website and under section 50A of the Inland Revenue Ordinance (Cap. 112). In the case of inconsistency, section 50A of the Inland Revenue Ordinance (Cap. 112) shall prevail. 另請參閱香港特別行政區政府稅務局(簡稱「稅務局」)網站了解香港實施AEOI的詳情: www.ird.gov.hk/chi/tax/dta_aeoi.htm。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稅務局網站內的「自我證明」部分和「稅務條例」(第112章)第50A條。如有任何不一致，則以「稅務條例」(第112章)第50A條為準。

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. 如你對判定你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/或諮詢你的稅務顧問。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 Inland Revenue Department 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稅務局，稅務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 Inland Revenue Department. 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／財務機構須向稅務局申報的資料。

Part 1 第1部

Identification of Controlling Person 控權人的身分識辨資料

Note 注意： Please tick where applicable. 請在適當的地方加上剔號。

Name of Controlling Person 控權人的姓名	Title 稱謂： <input type="checkbox"/> Mr 先生 <input type="checkbox"/> Ms 女士											
	*Last Name or Surname 姓氏	*First or Given Name 名字										
Hong Kong Identity Card or Passport Number 香港身分證或護照號碼	<input type="checkbox"/> HKID Card No. 香港身分證號碼 _____ () <input type="checkbox"/> Passport No. 護照號碼 _____ (ONLY for person without HKID Card 本欄僅供沒有香港身分證的人士填寫)											
Current Residence Address 現時住址	(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											
Mailing Address 通訊地址 (Complete if different to the above current residence address 如通訊地址與上述現時住址不同，填寫此欄)	(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											
*Date of Birth 出生日期	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> (dd/mm/yyyy 日/月/年)											

Part 2 The Entity Account Holder(s) of which you are a controlling person 第2部 你作為控權人的實體賬戶持有人

Enter the name of the entity account holder of which you are a controlling person 填寫你作為控權人的實體賬戶持有人的名稱：

Entity 實體	Name of the Entity Account Holder 實體賬戶持有人的名稱	Business/Other registration no. 商業／其他註冊證號碼		Employer ID (If any) 僱主編號(如有)
		Registration types ¹ 註冊證明 ¹	Registration no. 註冊證號碼	
1				
2				
3				

¹ Registration types are listed below 註冊證明類別如下 (any other registration number should be given only if you do not process a Business Registration Certificate. 只在沒有商業登記證的情況下，才可填報其他註冊證號碼。)

- BR - Business Registration 商業登記
- ED - Education Department 教育署
- IR - Inland Revenue Department (Charitable Organisations) 稅務局(慈善機構)
- SO - Society Office of HK Police (Societies) 香港警務處社團事務處(社團)
- TU - Registry of Trade Unions 職工會登記局
- OT - Others 其他

Part 3 第3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辨編號(以下簡稱「稅務編號」)

(1) My Tax Residence is Hong Kong SAR ONLY, with no tax residence in any other jurisdictions/countries/regions AND my HKID number is my TIN. 本人之稅務居住地只有香港特別行政區，及沒有處於任何其他司法管轄區／國家／地區的稅務居住地而本人的香港身分證號碼是本人的稅務編號。

- Yes 是 (you may skip (2). 你可略過第(2)部分。)
- No 否 (please complete (2). 請填寫第(2)部分。)

(2) Please complete the following table indicating 提供以下資料，列明：

(a) **all jurisdictions** where the controlling person is a **resident for tax purposes**; and 控權人作為**稅務居民的所有司法管轄區**；及

(b) the controlling person's TIN for each jurisdiction indicated. 該稅務管轄區發給控權人的稅務編號。

If the controlling person is a tax resident of Hong Kong SAR, the TIN is the Hong Kong Identity Card Number (HKID). 如控權人是香港特別行政區稅務居民，稅務編號是其香港身分證號碼。

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 controlling person is a resident for tax purposes does not issue TINs to its residents.
理由A - 控權人的稅務管轄區並沒有向其居民發出稅務編號。

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.
理由B - 控權人不能取得稅務編號。如選取這一理由，解釋控權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 - 控權人毋須提供稅務編號。稅務管轄區的主管機關不需要控權人披露稅務編號。

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 controlling person is unable to obtain a TIN if you have selected Reason B 如選取理由B，解釋控權人不能取得稅務編號的原因
1			
2			
3			
4			
5			

Part 4 Type of Controlling Person 第4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. more than the specified percentage [^] of issued share capital/capital/profits) 擁有控制股權的個人(即擁有或控制超過指明百分率 [^] 的已發行股本/資本/利潤)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual who exercises control/is entitled to exercise control through other means (i.e. more than the specified percentage [^] of voting rights) 以其他途徑行使控制權或有權行使控制權的個人(即有權行使超過指明百分率 [^] 的表決權)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual who holds the position of senior managing official/ exercises ultimate control over the 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 or enforcer 保護人或執行人	<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 or enforcer/beneficiary) 其他(例如：如財產授予人/受託人/保護人或執行人/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 or enforcer 處於相等／相類於保護人或執行人位置的個人	<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 or enforcer/beneficiary) 其他(例如：如處於相等／相類於財產授予人／受託人／保護人或執行人／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"/>

[^] With effect from 1 January 2021, the specified percentage is: 25% in relation to a corporation; and 0% in relation to a partnership. 自2021年1月1日起，就法團而言，指明百分率是25%；就合夥而言，指明百分率是0%。

Part 5 Personal Information Collection Statement 第5部 收集個人資料聲明

- Personal data provided by Participating Employers and/or Members and details of transactions or dealings by such Participating Employers and/or Members from time to time may, to the extent not prohibited by applicable law, be used for one or more of the following purposes: - (i) the administration and/or management of or in connection with the contributions or accrued benefits or MPF account in respect of the Participating Employers and/or Members under the HSBC MPF scheme and Hang Seng MPF scheme administered by the HSBC Group; (ii) conducting direct marketing activities of MPF products and/or MPF services by entities of the HSBC Group as described in paragraph 5 below only if your consent is obtained (which includes an indication of no objection); (iii) improving and furthering the provision of MPF products and/or MPF services (including through customer research or surveys) by entities of the HSBC Group; (iv) matching for MPF related purpose with other personal data concerning the relevant Participating Employers and/or Members; (v) compliance or in accordance with an order of a court or compliance or in accordance with a law or a requirement made under a law (e.g. the Inland Revenue Ordinance and its provisions including those concerning automatic exchange of financial account information) or compliance or in accordance with any guidelines, guidance or requests given or issued by the Inland Revenue Department including those concerning automatic exchange of financial account information. 不時由參與僱主及／或成員所提供的個人資料及該等參與僱主及／或成員的交易或事務往來的詳情，限於不在適用法律禁止之列，將可被用於以下一項或多項用途：(i)由滙豐集團管理行政的滙豐強積金計劃及恒生強積金計劃下與參與僱主及／或成員的供款或累積權益或強積金戶口有關的行政事宜及／或管理；(ii)在獲得你的同意下(包括表示不反對)，進行以下第5段所述由滙豐集團成員所提供的強積金產品及／或強積金服務的直接有關促銷活動；(iii)改善及進一步提供由滙豐集團成員所提供的強積金產品及／或強積金服務(包括透過客戶研究或調查)；(iv)為任何強積金相關的用途而核對相關參與僱主及／或成員的其他個人資料；(v)遵守或按照法庭命令或遵守或按照法律或根據法律訂立的規定(例如《稅務條例》及其條文，包括關於自動交換財務賬戶資料的條文)或遵守或按照任何稅務局所提供或發出的指引、指導或要求，包括關於自動交換財務賬戶資料的指引、指導或要求。
- Failure to provide your information may result in us being unable to process your application or perform the services you request. 如你未能提供資料將可能導致我們未能處理你的申請或提供你所要求的服務。
- Personal data held by us relating to a Participating Employer and/or Member will be kept confidential but, to the extent not prohibited by applicable law, such information may be provided by us or any of our service providers to the following parties for the purposes set out in paragraph 1:- (i) any regulators or government authorities; (ii) any service provider, agent or contractor who provides administrative, telecommunications, computer, payment, data processing, matching, storage, customer research or survey or other services in connection with the operation of our MPF business; (iii) relevant Participating Employers; (iv) entities of the HSBC Group. Such information may be transferred to a place outside Hong Kong Special Administrative Region. 由我們持有參與僱主及／或成員的個人資料將予保密，但限於不在適用法律禁止之列，我們或任何我們的服務供應商可能會將該等資料提供給以下各方作第1段所述的用途：(i)任何監管機構或政府機關；(ii)任何提供與營運我們的強積金業務有關的行政、電訊、電腦、付賬、數據處理、核對、儲存、客戶研究或調查或其他服務的任何服務供應商、代理人或承包商；(iii)相關的參與僱主；(iv)滙豐集團成員。該等資料可能轉移至香港特別行政區以外的地方。
- You have the right to request access to and correction of your personal data held by us. Request should be addressed to: The Data Protection Officer, HSBC Provident Fund Trustee (Hong Kong) Limited, c/o The Hongkong and Shanghai Banking Corporation Limited, PO Box 73770, Kowloon Central Post Office. 你有權要求查閱及更改由我們持有你的個人資料。如有需要，可致函九龍中央郵政信箱73770號(c/o香港上海滙豐銀行有限公司)，向HSBC Provident Fund Trustee (Hong Kong) Limited資料保障主任提出要求。
- To the extent not prohibited by applicable law, we, entities of the HSBC Group, intend to use your personal data in direct marketing of MPF products and/or MPF services, and we require your consent (which includes an indication of no objection) for that purpose. In this connection, please note that: 限於不在適用法律禁止之列，我們，滙豐集團成員，擬把你的個人資料用於強積金產品及／或強積金服務的直接促銷，而我們為該用途須獲得你的同意(包括表示不反對)。就此，請注意：
 - your name, contact details, other products and services portfolio information, transaction pattern and behaviour, financial background and demographic data held by us from time to time may be used in direct marketing; and 我們可能把我們不時持有你的姓名、聯絡資料、其他產品及服務組合資料、交易模式及行為、財務背景及人口統計數據用於直接促銷；及
 - the MPF products and/or MPF services offered by entities of the HSBC Group may be marketed. 可用作促銷由滙豐集團成員所提供的強積金產品及／或強積金服務。

If you no longer want us to use your personal data in direct marketing activities as described in paragraph 5 above, you may exercise your opt-out right by notifying us. 如你不再希望你的個人資料被用於上述第5段所述的直接促銷活動，你可通知我們，行使你的選擇權拒絕促銷。

Please tick if you do not wish your personal data to be used for purpose of conducting direct marketing activities stated in paragraph 5 above. 如你不希望你的個人資料被用於上述第5段所列明的直接促銷活動，請在方格內填上剔號。

The above represents your present choice whether or not to receive direct marketing contact or information. This replaces any choice communicated by you to us prior to this application. Please note that you can change your marketing preference anytime, by calling us on (852) 2583 8033 (Employer) or (852) 3128 0128 (Member), to receive our best offers and promotions. 以上代表你目前就是否希望收到直接促銷聯繫或資訊的選擇，並取代你於本申請前向我們傳達的任何選擇。請注意：接收推廣資訊喜好設定可隨時作出變更，致電我們(852) 2583 8033(僱主)或(852) 3128 0128(成員)，從而接收我們的精彩優惠及推廣資訊。

Part 6 Declarations and Signature 第6部 聲明及簽署

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by HSBC Provident Fund Trustee (Hong Kong) Limited (the "Trustee") 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 Trustee to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with tax authorities of another jurisdiction(s) 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 Inland Revenue Ordinance (Cap.112). 本人知悉及同意，HSBC Provident Fund Trustee (Hong Kong) Limited (「信託人」)可根據《稅務條例》(第112章)有關交換財務賬戶資料的法律條文，(a)收集本表格所載資料並可備存作自動交換財務賬戶資料用途及(b)把該等資料和關於控權人及任何須申報賬戶的資料向香港特別行政區政府稅務局申報，從而把資料轉交到控權人的稅務管轄區的稅務當局。

I certify that I am the controlling person (or I am authorised to sign for the controlling person) of all the account(s) currently held with the Trustee by the entity account holder(s) to which this form relates. 本人證明，就與本表格所有相關的實體賬戶持有人於現信託人持有的所有賬戶，本人是控權人(或本人獲控權人授權代其簽署)。

I undertake to advise the Trustee 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 Trustee with a suitably updated self-certification form within 30 days of such change in circumstances. 本人承諾，如情況有所改變，以致影響本表格第1部所述的個人的稅務居民身分，或引致本表格所載的資料不正確，本人會通知信託人，並會在情況發生改變後30日內，向信託人提交一份已適當更新的自我證明表格。

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。

Signature 簽署 X Date (dd/mm/yyyy) 日期(日/月/年)	Capacity 身分 _____ (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部所述的個人，說明你的身分。如果你是以獲授權人身分簽署這份表格，須夾附該+授權書的核證副本。)
Name 姓名	+ The power of attorney must be in a form accepted by the Trustee. 授權書必須採用信託人認可的格式。

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。

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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) 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) include the settlor(s), the trustee(s), the protector(s) or enforcer(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) or enforcer(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 enforcer, or beneficiary of a trust are themselves Entities then the Controlling Persons of the settlor, trustee, protector or enforcer, 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 authorised 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.

"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"

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

"Investment Entity"

The term "Investment Entity" means:

- (a) a corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –
- (i) dealing in securities;
 - (ii) trading in futures contracts;
 - (iii) leveraged foreign exchange trading;
 - (iv) asset management;

- (b) an institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –
 - (i) dealing in securities;
 - (ii) trading in futures contracts;
 - (iii) asset management;
- (c) a collective investment scheme authorised under the Securities and Futures Ordinance (Cap. 571);
- (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:
 - (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;
 - (ii) individual and collective portfolio management; or
 - (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.
- (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.

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

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.

“Investment Entity managed by another Financial Institution”

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 (d) above in the definition of “Investment Entity”.

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), (b), (c) or (d) above, if any of the managing Entities is such another Entity.

“NFE”

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

“Participating Jurisdiction”

A “Participating Jurisdiction” means a jurisdiction outside Hong Kong SAR that is specified in Part 2 of Schedule 17E of the Inland Revenue Ordinance (Cap. 112).

“Participating Jurisdiction Financial Institution”

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.

“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/

“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 obliged 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:

- (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(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(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」包括屬該信託的財產授予人、受託人、保護人或執行人(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、保護人或執行人(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、保護人或執行人、或受益人為實體，財產授予人、受託人、保護人或執行人、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」一詞指《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。

「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。

「財務機構」

「財務機構」一詞指「託管機構」、「存款機構」、「投資實體」或「指明保險公司」。

「投資實體」

「投資實體」一詞指：

- (a) 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 –
 - (i) 證券交易；
 - (ii) 期貨合約買賣；
 - (iii) 槓桿式外匯交易；
 - (iv) 資產管理；
- (b) 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 –
 - (i) 證券交易；
 - (ii) 期貨合約買賣；
 - (iii) 資產管理；
- (c) 根據《證券及期貨條例》(第571章)獲認可的集體投資計劃；
- (d) 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：
 - (i) 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；
 - (ii) 個人及集體投資組合管理；
 - (iii) 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。
- (e) 另一類投資實體(由另一金融／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、指明保險公司或屬上述(a)、(b)、(c)及(d)項所述的投資實體管理的實體。

「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」

「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」一詞指其總收入主要可歸因於財務資產的投資、再投資或買賣的實體且該實體是(i)由一個金融／財務機構管理；及(ii)非參與稅務管轄區金融／財務機構。

「由另一金融／財務機構管理的投資實體」

如果一個實體直接或通過另一服務提供者代表另一實體進行任何上述投資實體的定義(d)項所述的活動或運作，則該另一實體會被視為由該管理實體所管理。

一個實體只有在有權自行管理另一實體的部分或全部資產的情況下，才會被視為可管理該另一實體。當一個實體由金融／財務機構、非財務實體或個人的組合管理時，如果某一管理實體為存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及或(d)項所述的投資實體的實體，則該實體會被視為由另一實體管理。

「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」

「參與稅務管轄區」指稅務條例(第112章)附表17E第2部所指明的、在香港特別行政區以外的稅務管轄區。

「參與稅務管轄區財務機構」

「參與稅務管轄區財務機構」一詞指：(i)任何居於某參與稅務管轄區的財務機構，但不包括有關財務機構位於該管轄區境外的分支機構；及(ii)某財務機構位於某參與稅務管轄區的任何分支機構，而該財務機構並非居於該管轄區。

「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，請聯絡你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辨編號)

「稅務編號」一詞指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：

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辨功能的其他完整號碼(「具有等同功能的識辨號碼」)。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。

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