

**以投資方式取得公民身份或居留權的盡職審查 (公司賬戶)****Due Diligence for Citizenship/Residency by Investment (Corporate Account)**

近年，有些司法管轄區提供投資公民或投資居民計劃，允許外國人於當地進行投資或付出一筆費用以取得公民身份或短暫或永久居留權。

In recent years, some jurisdictions offer Citizenship/Residency by Investment (“CBI/RBI”) schemes, allowing foreigners to obtain citizenship or temporary or permanent residence rights based on a local investment or a flat fee.

如閣下，作為被動非財務(海外)實體的控權人士，在「稅務居民身份聲明」中只列出了一個稅務居民所在司法管轄區，而該管轄區屬經濟合作暨發展組織名單上的高風險投資公民或投資居民計劃的管轄區[1]，請回答以下問題。

If you, as a controlling person of a Passive NFE/NFFE, have listed only one jurisdiction of tax residence status in section “Self-certification Declaration of Residence for Tax Purpose” and such jurisdiction is one of the jurisdictions in the list of high-risk CBI/RBI schemes provided by the Organization for Economic Co-operation and Development (“OECD”) [1], please answer the following questions:

- 1) 您是否透過投資公民或投資居民計劃取得公民身份或居留權?  
Did you obtain residence rights under a CBI/RBI scheme? 是 Yes  否 No
- 2) 您是否擁有其他司法管轄區的居留權?  
Do you hold residence rights in any other jurisdiction(s)? 是 Yes  否 No
- 3) 在上一年度，您是否曾在其他司法管轄區逗留超過 90 天?  
Have you spent more than 90 days in any other jurisdiction(s) during the previous year? 是 Yes  否 No
- 4) 在上一年度，您是否曾向其他司法管轄區申報個人入息課稅表格?  
Have you filed income tax returns in any other jurisdiction(s) during the previous year? 是 Yes  否 No

如以上任何一個選項為“是”，請更新「稅務居民身份聲明」中的稅務居民所在司法管轄區及稅務編號並填寫你所有的稅務居民身份及其稅務編號，或於以下方格提供合理解釋說明為何閣下並非於上述第二至四題所指的其他司法管轄區的稅務居民。

If you answered “Yes” to any of the above questions, please update Jurisdiction of Tax Residence and Taxpayer Identification Number or its Functional Equivalent (“TIN”) in section “Self-certification Declaration of Residence for Tax Purpose”, reflecting all of your jurisdiction of residence status and the corresponding TIN, or provide a reasonable explanation of why you are not a tax resident in other jurisdiction(s) as indicated by you in (2) – (4) in the box below.

[1] 投資公民和投資居民計劃的管轄區清單可在以下網站上查閱

The list of CBI/RBI schemes is available at Automatic Exchange Portal at

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/residence-citizenship-by-investment/>.

**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，可處第三級（即\$10,000）罰款。

In the event of any inconsistency between the English and Chinese language text on this form, the English version will prevail and all information provided by you on this form will be treated as addressing the English text.

如此表格的中、英文兩個版本有任何不相符之處，應以英文版本為準，所有您在此表格提供的資料會被視為回應英文版本原文。

**SIGNED by Client 客戶簽署**

\_\_\_\_\_  
Authorized Signature(s) 客戶簽名

\_\_\_\_\_  
Authorized Signatory(ies) Name (Print) 被授權簽署人姓名(請書寫)

\_\_\_\_\_  
Controlling Person Name (Print) 控權人士姓名(請書寫)

\_\_\_\_\_  
Date 日期

**SIGNED by Account Executive 客戶主任簽署**

\_\_\_\_\_  
Signature of Account Executive 客戶主任簽署

\_\_\_\_\_  
Full Name of Account Executive ( 客戶主任姓名 請以正楷書寫)

\_\_\_\_\_  
CE Number of Account Executive 客戶主任中央編號

\_\_\_\_\_  
Date 日期