

尊敬的客戶：

### 共同匯報標準

我們謹此就共同匯報標準向您了解若干資料。共同匯報標準是由經濟合作與發展組織（「經合組織」）頒佈的標準，以促進世界各地相關司法管轄區以國際化和標準化方式交換財務賬戶資料。香港已承諾實施全球自動交換資料安排，從而提升稅務透明度和打擊跨境逃稅，就此，香港特別行政區政府已制定本地條例，透過《2016年稅務（修訂）（第3號）條例》（《共同匯報標準條例》）實施共同匯報標準，而共同匯報標準將於2017年1月1日在香港生效。

《共同匯報標準條例》規定香港的金融機構須對其賬戶持有人進行盡職審查，向賬戶持有人收集若干資料（包括但不限於稅務居民身份及稅務編號，並向香港稅務局申報須予申報的賬戶資料。然後，香港稅務局將每年與已與香港簽訂主管當局協定的稅務管轄區交換所收集資料，從而鼓勵納稅人遵從稅法，協助稅務管轄區夥伴識別未有於當地稅務管轄區妥善披露離岸金融資產/收入的納稅人，並對之採取跟進行動。與此同時，外地稅務當局亦將向香港稅務局提供香港稅務居民的財務賬戶資料。

根據《共同匯報標準條例》，所有香港的金融機構（除獲豁免者外）依法必須對賬戶持有人進行盡職審查程序，並須向賬戶持有人收集自我證明表格及/或額外資料（如有需要），以便製備有關賬戶持有人稅務狀況之文件。

任何未有遵守共同匯報標準條例的行為可被視為違反香港本地法律。根據香港法律，可能會導致有關公司的董事、經理、秘書或現/曾以該等身份行事的任何其他人士被處罰及/或監禁。而根據《稅務條例》第 80(2E)條，如任何人士在作出自我證明時，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 港元）罰款。

為了遵守《共同匯報標準條例》，我們需要向您收集自我證明表格及/或額外資料（如有需要）以評估您的共同匯報標準身份/類別，而此亦是本信函的目的。

如欲了解更多有關共同匯報標準的詳情，請瀏覽以下網站：

自動交換資料單張

<http://www.ird.gov.hk/chi/tax/aeoi/pam.htm>

常見問題

[http://www.ird.gov.hk/chi/faq/dta\\_aeoi.htm](http://www.ird.gov.hk/chi/faq/dta_aeoi.htm)

自我證明表格內採用的名詞及措辭釋義

<http://www.ird.gov.hk/chi/pdf/2016/terms.pdf>

### 您的行動：

1. 基於以上所述，煩請您提供一份已妥為填寫並簽署的自我證明表格（見附件）。自我證明表格亦可於本行網站下載：<http://hk.cmbchina.com/>
2. 有關稅務編號：內地居民身份證號碼、香港居民身份證號碼可視作等同於其稅務編號。如需瞭解更多稅務編號的相關資訊，請查閱經合組織網站：  
<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>
3. 請注意，如日後您發現自我證明表格上任何資料（包括共同匯報標準身份/類別）有任何變動，請務必於該等變動發生日起計 30 天內通知我們（填妥自我證明表格後，請將表格發送至招商銀行香港分行一卡通業務組，電郵地址 [cmbhk-aio@cmbchina.com](mailto:cmbhk-aio@cmbchina.com)）。若您對填寫自我證明表格有任何疑問，請參考自我證明表格的指引或聯絡您的稅務顧問。

如有任何疑問，歡迎隨時致電本行查詢，電話號碼為香港 (852)31195555 內地 (86-755) 95555。

此致  
招商銀行香港分行  
2016年12月

Dear Customer:

The Common Reporting Standard (“CRS”)

We are seeking certain information from you with respect to the Common Reporting Standard (“CRS”). CRS is promulgated by the Organization for Economic Co-operation and Development (“OECD”) to facilitate the exchange of financial account information between relevant jurisdictions around the globe in an international and standardized manner. As part of Hong Kong's commitment in the global AEOI efforts in enhancing tax transparency and combatting cross-border tax evasion, the Government of Hong Kong Special Administrative Region has enacted local legislations to implement CRS through Inland Revenue (Amendment) (No. 3) Ordinance 2016 (the *CRS Ordinance*) and the effective date of CRS in Hong Kong would be 1 January 2017.

CRS Ordinance requires financial institutions in Hong Kong to perform due diligence on the account holders, obtain certain information from the account holders (including, but not limited to, tax residency and tax identification number etc.) and report information on any reportable accounts to the Hong Kong Inland Revenue Department (“IRD”). IRD will then exchange the information collected with jurisdictions that have a Competent Authority Agreement (“CAA”) with Hong Kong on an annual basis, to support tax compliance of partner jurisdictions and assist tax authorities of partner jurisdictions identify and take follow-up action against taxpayers who have not properly disclosed their offshore financial assets / income in their local jurisdictions. In parallel, IRD will also receive financial account information on Hong Kong tax residents from foreign tax authorities.

Under CRS Ordinance, all financial institutions (except those exempted) in Hong Kong are required by law to perform due diligence on account holders and to obtain self-certifications and/or further information, if needed, from account holders in order to document the tax status of the account holders,

Any non-compliance of CRS Ordinance would be considered a violation of local law in Hong Kong and may result in penalty and/or imprisonment to any director, manager, secretary or any other person who is/was acting in such capacity within the company under Hong Kong law. Particularly, 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. HK\$10,000).

To comply with CRS, we need to obtain a self-certification and/or further information, if needed, from you in order to assess your CRS status/classification and this is the purpose of this communication.

For more information regarding CRS, please visit the below website for more details:

AEOI Pamphlets <http://www.ird.gov.hk/eng/tax/aeoi/pam.htm>  
Frequently Asked Questions [http://www.ird.gov.hk/eng/faq/dta\\_aeoi.htm](http://www.ird.gov.hk/eng/faq/dta_aeoi.htm)  
Meaning of Terms and Expressions used in Self-Certification Forms <http://www.ird.gov.hk/eng/pdf/2016/terms.pdf>

**Your Action:**

1. Based on the above, we would appreciate it if you could provide a duly completed and signed self-certification form as attached. The self-certification forms are also available on our website: <http://hk.cmbchina.com/>
2. Please note that the personal identification card numbers of China and Hong Kong residents are equivalent to their tax identification numbers respectively. For more information regarding to the tax identification number, please visit the website below : <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>
3. Upon completion of the self-certification form, please send it to CMBHKAIO at [cmbhk-aio@cmbchina.com](mailto:cmbhk-aio@cmbchina.com). Please also note that if any of the information concerning the self-certification (including CRS status/classification) changes in the future, please ensure you advise us of these changes within 30 days from the date of such changes occur. If you have any questions about how to complete this form, please refer to accompanying guidelines on the self-certification form or contact your tax advisor. Thank you for your assistance in this matter.

If you have any questions please do not hesitate to contact us at: Hong Kong (852)31195555; Mainland (86-755) 95555.

Yours sincerely,  
China Merchants Bank Hong Kong Branch  
December 2016