

Individual - Common Reporting Standard (“CRS”) Guideline

个人共同申报准则指引

GMO-Z.com Forex HK Limited (“Z.com Forex”) incorporates the individual self-certification form - CRS into the Client Application Form. Please read these guidelines before completing the Client Application Form.

技慕环球通金融（香港）有限公司（“技慕环球通”）已将个人自我证明表格（共同申报准则）及帐户申请表融合。填写帐户申请表前，请先参阅下列指引。

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：根据《税务条例》第 80(2E) 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具误导性、虚假或不正确，或罔顾一项陈述是否在要项上属具误导性、虚假或不正确下，作出该项陈述，即属犯罪。一经定罪，可处第 3 级（即\$10,000）罚款。

Regulations based on the Organisation for Economic Co-operation and Development (“OECD”) CRS require financial institutions to collect and report certain required information based on an individual account holder’s tax residency status.

根据采用经济合作与发展组织（OECD / “经合组织”）共同申报准则的法规，要求金融机构按照个人帐户持有人的纳税居住地收集及汇报若干所需资料。

Each jurisdiction has its own rules for defining tax residence. In general, tax residence is the country in which you live. Special circumstances (such as studying abroad, working overseas, or extended travel) may cause you to be resident elsewhere or resident in more than one country at the same time (multiple tax residencies). The country/countries in which you pay income tax are likely to be your country/countries of tax residence. For more information on tax residence, please consult your tax adviser or the information at the following link for CRS at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

每个司法管辖区均按其本身的规则厘定纳税居住地的定义。一般来说，纳税居住地是指阁下居住的国家。若干特殊情况（例如海外留学、海外工作或延长旅游）可能会导致阁下成为其他地方的居民，或同时成为超过一个国家的居民（多重居住地）。阁下的纳税居住国可能会是阁下须缴纳入息税的一个或多个国家。有关纳税居住地的详情，请咨询阁下的税务顾问，或浏览下列有关共同申报准则网页的资料：
<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

If your tax residency status is located outside of the country in which this account is maintained, we

may be legally obliged to pass on the information in the Client Application Form and other financial information with respect to the financial accounts to the tax authorities in the country where the financial institution is located.

若阁下的纳税居住地位处的国家与开设本帐户的国家不同，我们在法律上可能有责任把帐户申请表格内的资料及与阁下的财务帐户有关的其他财务资料，转交金融机构所属国家的税务机关。

The information you stated in the Client Application Form will generally remain valid unless there is a change in circumstance relating to your tax residency status. You must notify us within 30 days if there is a change in circumstance that makes any of the information provided in the Client Application Form incorrect or incomplete (Please complete Change of Account Information Form)). You are obliged to provide relevant forms and supporting documents as required by Z.com Forex where applicable.

阁下在帐户申请表格申报的资料将一直有效，直至出现与阁下的税务状况有关的情况变动为止。若出现任何可导致帐户申请表格申报的资料失实或不完整的情况变动，阁下必须於30日内通知我们（请填写更新客户资料申请书）。阁下有责任按技慕环球通的要求提供有关适用的表格和证明文件。

The Client Application Form is intended to request information only where such request is not prohibited by applicable local law or regulations.

帐户申请表格仅拟作要求提供资料之用，而有关要求不受适用的当地法律或法规所禁止。

As a financial institution, we are not allowed to give tax or legal advice.

作为一家金融机构，我们不得提供税务或法律意见。

If you have any questions about the Client Application Form, these instructions, or defining your tax residency status, please speak to your tax adviser or domestic tax authority.

如对帐户申请表格、指引或厘定阁下的纳税居住地状况有任何疑问，请与阁下的税务顾问或当地税务机关联络。

Should there be any inconsistencies between the English version and the Chinese version of this guideline, the English version shall prevail.

如本指引的英文版本及中文版本有歧义，应以英文版本为准。