

Individual - Common Reporting Standard (“CRS”) Guideline

個人共同申報準則指引

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

技慕環球通金業有限公司(“技慕環球通”)已將個人自我證明表格(共同申報準則)及帳戶申請表格融合。填寫帳戶申請表格前，請先參閱下列指引。

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。

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.

根據採用經濟合作與發展組織（OECD / “經合組織”）共同申報準則的法規，要求金融機構按照個人帳戶持有人的納稅居住地收集及匯報若干所需資料。

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/>.

每個司法管轄區均按其本身的規則釐定納稅居住地的定義。一般來說，納稅居住地是指閣下居住的國家。若干特別情況（例如海外留學、海外工作或延長旅遊）可能會導致閣下成為其他地方的居民，或同時成為超過一個國家的居民（多重居住地）。閣下的納稅居住國可能會是閣下須繳納入息稅的一個或多個國家。有關納稅居住地的詳情，請諮詢閣下的稅務顧問，或瀏覽下列有關共同申報準則網頁的資料：<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.

若閣下的納稅居住地位處的國家與開設本帳戶的國家不同，我們在法律上可能有責任把帳戶申請表格內的資料及與閣下的財務帳戶有關的其他財務資料，轉交金融機構所屬國家的稅務機關。

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 Bullion where applicable.

閣下在帳戶申請表格申報的資料將一直有效，直至出現與閣下的稅務狀況有關的情況變動為止。若出現任何可導致帳戶申請表格申報的資料失實或不完整的情況變動，閣下必須於30日內通知我們（請填寫更新客戶資料申請書）。閣下有責任按技慕環球通的要求提供有關適用的表格和證明文件。

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

帳戶申請表格僅擬作要求提供資料之用，而有關要求不受適用的當地法律或法規所禁止。

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

作為一家金融機構，我們不得提供稅務或法律意見。

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.

如對帳戶申請表格、指引或釐定閣下的納稅居住地狀況有任何疑問，請與閣下的稅務顧問或當地稅務機關聯絡。

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義，應以英文版本為準。