

共同匯報標準 Common Reporting Standard (CRS)

常見問題 Frequently Asked Questions

壹、 CRS 簡介 Part I. CRS Introduction

1. CRS 是什麼? What is CRS?

CRS 是 Common Reporting Standard 「共同匯報標準」的簡稱。「共同匯報標準」是經濟合作與發展組織 (The Organisation for Economic Cooperation and Development, 簡稱「OECD」或「經合組織」) 在 2014 年 9 月通過的自動交換金融帳戶資料(Automatic Exchange of Financial Account Information, 簡稱 AEOI)的標準。

CRS, stands for Common Reporting Standard, is a standard endorsed in September 2014 for Organisation for Economic Cooperation and Development (OECD) members to implement under Automatic Exchange of Financial Account Information (AEOI).

AEOI 是一項新機制，涉及把財務機構提交的財務帳戶資料由香港傳送至與香港簽訂了自動交換資料協議的海外稅務管轄區(或稱為「自動交換資料伙伴」)。有關資料只涉及屬自動交換資料伙伴的稅務管轄區的稅務居民。AEOI is a new system that involves the transmission of financial account information from Hong Kong to an overseas tax jurisdiction with which Hong Kong has entered into an AEOI agreement (or known as an “AEOI partner”). The information relates only to the tax residents of the jurisdiction of the AEOI partner.

在 AEOI 架構下，CRS 就財務帳戶訂定所需申報的資料和財務機構應採取的盡責審查，並要求財務機構根據 CRS 就財務帳戶進行盡職審查程序及有系統地提交非本地居民客戶的財務資料。

Under AEOI, the type of information and the due diligence to put in place for all financial accounts are defined by the CRS. The CRS requires financial institutions to perform due diligence procedures and to transmit systematically financial data from their non-resident customers.

2. 為什麼香港要實施 AEOI/ 遵循 CRS?

Why does Hong Kong have to implement AEOI/ follow CRS?

以自動的形式交換財務資料是新的國際標準，旨在提高稅務透明度及打擊跨境逃稅活動。國際社會提倡自動交換資料，以作為一種更有效率的國際稅務合作模式，並將其訂為新的國際標準。經濟合作與發展組織 (「經合組織」) 在2014年7月公布了就稅務事宜自動交換財務帳戶資料的標準，呼籲各地政府從其財務機構取得相關的財務帳戶資料，並每年與帳戶持有人所屬居留司法管轄區自動交換該等資料。

Exchanging financial account information on an automatic basis is a new international standard, designed to enhance tax transparency and combat cross-border tax evasion. Members of the international community have been advocating AEOI as a more efficient mode of international tax cooperation and have made it a new global standard. The Organisation for Economic Cooperation and Development (“OECD”) released in July 2014 the Standard for Automatic Exchange of Financial Account Information in Tax Matters, calling on governments of all jurisdictions to obtain relevant financial account information from their financial institutions and exchange that information automatically with jurisdictions of residence of account holders on an annual basis.

作為國際社會負責任的成員及國際金融中心，香港在2014年9月表示支持實施自動交換資料，並在2018年年底前進行首次資料交換。這承諾的大前提是香港可在2017年之前通過所須的本地法例。

As a responsible international citizen and a leading financial centre, Hong Kong indicated in September 2014 our commitment to implement AEOI and commence the first information exchanges by the end of 2018. The commitment was premised on the condition that Hong Kong could put in place necessary domestic legislation by 2017.

截至2017年5月5日，全球已有一百個稅務管轄區承諾實施自動交換資料。

As at 5 May 2017, 100 jurisdictions over the world have committed to the implementation of AEOI.

於2016年6月30日生效的《2016年稅務(修訂)(第3號)條例》(「修訂條例」)，為香港進行自動交換資料訂立了法律框架。為履行承諾，香港會於2018年年底進行首次自動交換資料。

The Inland Revenue (Amendment) (No. 3) Ordinance 2016 (“the Amendment Ordinance”), which commenced operation on 30 June 2016, has put in place a legislative framework for Hong Kong to implement AEOI. To deliver the commitment, Hong Kong will commence the first exchanges by the end of 2018.

3. 何時開始實施 AEOI?

When will Hong Kong implement AEOI?

2017年 1月1日起，所有新帳戶皆須提交自我證明。香港已於 2018 年年底進行第一次資料交換。

Account holders of all new accounts (i.e. accounts opened on or after 1 January 2017) have to provide self-certifications to the reporting financial institutions. The first exchange of financial account information for Hong Kong has commenced at the end of 2018.

4. 香港的自動交換資料伙伴有那些?

Which country is the Hong Kong's AEOI partner?

香港會在互惠原則下，與相關的全面性協定/交換協定伙伴簽訂主管當局協定，進行自動交換資料，有關主管當局協定就自動交換資料標準所收集資料的傳送安排作出規範。最新的自動交換資料伙伴請參考香港稅務局網頁。

Hong Kong conducts AEOI on a reciprocal basis with partners with which Hong Kong has signed a comprehensive avoidance of double taxation agreement (CDTA) or tax information exchange agreement (TIEA). The bilateral CDAs or TIEAs signed provide the legal basis for AEOI. In addition, Hong Kong and the relevant CDTA/TIEA partners will have to sign a competent authority agreement (CAA), which sets out the modalities of transfer of information collected pursuant to the AEOI standard. For the latest news, please refer to Hong Kong Inland Revenue Department ("IRD") website.

5. 是否香港所有的金融機構皆須遵循 CRS?

Are all the financial institutions in Hong Kong required to follow CRS?

依據《2016 年稅務(修訂)(第 3 號)條例》(《修訂條例》)，在香港的自動交換資料框架下，居於香港的財務機構，或某財務機構位於香港的分支機構(而該財務機構本身並非居於香港)，即屬於「申報財務機構」定義的機構，須履行自動交換資料安排下的責任。

Under the Inland Revenue (Amendment) (No. 3) Ordinance 2016 (the "Amendment Ordinance"), a financial institution will not have obligations under the AEOI regime in Hong Kong, unless it is a "reporting financial institution" which is defined to mean a financial institution resident in Hong Kong or a branch of a non-resident financial institution located in Hong Kong.

貳、 AEOI 資料交換簡介

Part II. AEOI Introduction

6. 那些帳戶持有人的資料會被交換?

What kind of account holders whose information will be exchanged?

申報財務機構有責任申報由申報對象持有的財務帳戶。香港的納稅人如非任何香港以外地區的稅務居民，不會被申報。

Reporting financial institutions will be liable for reporting on financial accounts held by reportable persons. Hong Kong taxpayers who are not tax residents of any territory outside Hong Kong will not be reported.

任何個人或實體若因其居民身分而在某稅務管轄區有繳稅責任，而該稅務管轄區為香港的自動交換資料伙伴，該個人或實體便為申報對象。位於香港的財務機構須識辨由申報對象所持有的財務帳戶。財務機構須每年蒐集和向稅務局提交已識辨的帳戶持有人(個人或實體)的資料及其財務帳戶資料。稅務局會將有關資料傳送至該帳戶持有人作為稅務居民所屬的相關稅務管轄區的稅務機關。

Individuals or entities liable to tax by reason of residence in the AEOI partner jurisdictions are reportable persons. A financial institution located in Hong Kong will identify the financial accounts held by reportable persons. The financial institution will collect and furnish to IRD information of the identified account holders (individual or entity) and the financial account information on an annual basis. IRD will then transmit the information to the tax administration of the relevant jurisdiction of which the account holder is tax resident.

7. 帳戶持有人什麼資料會被交換？
What information of account holders will be exchanged?

就個人資料而言，交換的資料包括帳戶持有人或控權人姓名、地址、居留司法管轄區、稅務編號 (TIN)、出生日期及出生地點。至於財務帳戶資料，交換的資料包括帳戶編號、帳戶的年終結餘或價值，以及相關年度的利息、股息及出售財務資產所得收益(視乎情況而定)的總款額。

As far as personal data is concerned, the information to be exchanged includes account holders' or controlling persons' name, address, jurisdiction of residence, taxpayer identification number ("TIN"), and the date and place of birth. As for financial account data, it includes the account number, account balance or value (year-end), and the gross amount of interests, dividends and sale proceeds of financial assets as appropriate for the year concerned.

參、 **CRS 自我證明簡介**
Part III. CRS Self-Certification Introduction

8. 什麼自我證明？那些帳戶持有人需要填寫自我證明表格？
What is Self-Certification? Who has obligation to fill out Self-Certification Form?

這是帳戶持有人就其稅務居民身份作出的一份正式聲明。

This is a formal declaration that the account holder makes in connection with his/her tax residence.

根據《修訂條例》訂明的盡職審查程序(該等程序是按國際標準的需要而訂定的)，所有新帳戶(即2017年1月1日或之後所開立的帳戶)的帳戶持有人均須提交自我證明。至於先前帳戶(即2017年1月1日之前開立的帳戶)，如相關申報財務機構就有關帳戶持有人的稅務居民身分存疑，可要求帳戶持有人提供自我證明以確認其稅務居民身分。

According to the due diligence procedures set out in the Amendment Ordinance (which are based on the international standard required), self-certifications would be required from account holders for all new accounts (i.e. accounts opened on or after 1 January 2017). As for pre-existing accounts (i.e. accounts opened before 1 January 2017), if a financial institution has doubts about the tax residence of an account, it can seek a self-certification from the account holder to verify its tax residence.

如果帳戶持有人不清楚其稅務居民身分，帳戶持有人可考慮尋求專業意見。

If the account holder has doubts about his/her tax residence, he/she may consider seeking professional advice.

9. 帳戶持有人需要提供什麼 CRS文件？
What kind of CRS document account holders should provide?

帳戶持有人依其帳戶類別及狀況，填寫自我證明表格 – 個人或實體及控權人(如適用)。如為聯名帳戶或多人聯名帳戶，每名實體帳戶持有人需分別填寫一份表格。

Account holders should provide self-certification for individual, for entity, or for controlling person (if applicable), depending on account holders' status. For joint or multiple account holders, each individual account holder should complete a separate form.

10. 若帳戶持有人是申報對象，他如何能知道其財務帳戶內的甚麼資料已由稅務局傳送給其他稅務管轄區？帳戶持有人可否反對財務機構發送我的資料給稅務局？

If account holder is a reportable person, how can they know what information of their financial account that IRD has reported to other jurisdiction? Can account holder object to the financial institution for releasing their information to IRD?

《稅務條例》旨在施加法律責任予財務機構，要求他們設立及應用盡職審查程序，以識辨申報稅務管轄區的稅務居民作自動交換資料用途及蒐集指定資料，提交給稅務局。

The Inland Revenue Ordinance ("IRO") impose legal obligation on financial institutions to establish and apply due diligence procedures to identify tax residents of reportable jurisdictions outside Hong Kong for AEOI purpose and collect specified information for submission to IRD.

財務機構須遵守《個人資料(私隱)條例》的要求。舉例來說，他們應告知帳戶持有人，所蒐集的個人資料可能會用作自動交換資料用途，並須採取所有切實可行的措施，確保有關個人資料準確無誤及安全穩妥。帳戶持有人也有權要求查閱和更正其個人資料。若個別人士拒絕允許財務機構將其個人資料作自動交換資料用途，財務

機構可考慮應否維持該帳戶。

Financial institutions are expected to observe requirements under the Personal Data (Privacy) Ordinance. For instance, they should inform the account holders of the purpose of use of the personal data for AEOI. They should take all practicable steps to ensure the accuracy and security of the personal data. In case an individual refuses to allow the financial institution to release his personal data for AEOI purpose, the financial institution may have to consider whether or not the account should be maintained.

11. 如果情況有所改變並影響了我的稅務居民身分，該怎麼辦？

What if there are changes in circumstances that affect account holder tax residency?

如情況有所改變以致影響帳戶持有人的稅務居民身分或引致已提交的自我證明上的資料不正確，帳戶持有人應通知申報財務機構。一般而言，帳戶持有人需要在發生改變後三十天內，向有關申報財務機構提供一份已適當更新的自我證明。

Account holders should advise the reporting financial institutions of any changes in circumstances which affect their residency status or causes and the information contained in self-certificate become incorrect. Generally, account holders should provide financial institutions with a suitably updated self-certification form within 30 days of any change in circumstances.

12. 假如帳戶持有人作為稅務居民所屬的稅務管轄區是自動交換資料伙伴，他於香港的財務機構持有財務帳戶，什麼資料會被交換？

If an account holder is a tax resident of an AEOI partner jurisdiction and hold a financial account at one of the financial institutions in Hong Kong, what information will be exchanged?

就**個人資料**而言，交換的資料包括姓名、地址、居留司法管轄區、稅務編號 (TIN)、出生日期及出生地點。至於**財務帳戶**資料，交換的資料包括帳戶編號、帳戶的年終結餘或價值，以及相關年度的利息、股息及出售財務資產所得收益(視乎情況而定)的總款額。

As far as **personal data** is concerned, the information to be exchanged includes name, address, jurisdiction of residence, taxpayer identification number ("TIN"), and the date and place of birth. As for **financial account** data, it includes the account number, account balance or value (year-end), and the gross amount of interests, dividends and sale proceeds of financial assets as appropriate for the year concerned.

13. 帳戶持有人是否因為填寫自我證明而被申報其帳戶資訊？

How will individuals and entities be affected by AEOI?

申報財務機構有責任申報由申報對象持有的財務帳戶。香港的納稅人如非任何香港以外地區的稅務居民，不會被申報。《稅務條例》規定申報財務機構須應用盡職審查程序，向帳戶持有人收集所需資料和文件。為了識辨誰是申報對象，申報財務機構可要求帳戶持有人填寫自我證明以核實其稅務居民身分。而有關的自我證明將會由申報財務機構備存六年。

Reporting financial institutions will be liable for reporting on financial accounts held by reportable persons. Hong Kong taxpayers who are not tax residents of any territory outside Hong Kong will not be reported. The Inland Revenue Ordinance ("IRO") requires the reporting financial institutions to apply due diligence procedures to collect all required information and documentation from account holders. To identify reportable persons, reporting financial institutions may ask account holders to complete self-certification forms for verification of their tax residency status. The self-certifications will be kept by the reporting financial institutions for a period of six years.

14. 關於資產的要求是如何計算的？

How will the balance or value of the reportable account be calculated?

申報財務機構須為了斷定某名個人持有的各財務帳戶的總結餘或總價值，而將該機構或有關連實體所維持的所有帳戶總合。

For the purpose of determining the aggregate balance or value of financial accounts held by an individual, a reporting financial institution must aggregate all financial accounts maintained by the institution, or by a related entity.

在釐定帳戶的結餘或價值時，須以有關公曆年的最後一日(或其他適當的申報期的最後一日)的結餘或價值為準。

The balance or value of the reportable account is to be determined as of the last day of the calendar year or other appropriate reporting period.

15. 為作自動交換財務帳戶資料用途，香港稅務居民的定義是甚麼？
What is the definition of Hong Kong tax resident for the AEOI purposes?

為作自動交換財務帳戶資料用途，符合以下條件的人士可被視為香港稅務居民：

For AEOI purposes, a person meeting the following criteria is regarded as a tax resident of Hong Kong:

個人

- a. 通常居住於香港的個人；或
- b. 在某課稅年度內在港逗留超過 180 天或在兩個連續的課稅年度（其中一個是有關的課稅年度）內在港逗留超過 300 天的個人。

Individual

- a. An individual ordinarily resides in Hong Kong; or
- b. An individual stays in Hong Kong for more than 180 days during a year of assessment or for more than 300 days in two consecutive years of assessment one of which is the relevant year of assessment.

實體

- a. (如實體屬公司)在香港成立為法團的公司，或在香港境外成立為法團並通常在香港境內受管理或控制的公司；或
- b. (如實體不屬公司)根據香港的法律組成的實體，或在香港境外組成並通常在香港境內受管理或控制的實體。

Entity

- a. (where the entity is a company) the company is incorporated in Hong Kong; or if the company is incorporated outside Hong Kong, being normally managed or controlled in Hong Kong; or
- b. (where the entity is not a company) the entity is constituted under the laws of Hong Kong; or if the entity is constituted outside Hong Kong, being normally managed or controlled in Hong Kong.

如想獲得更多資料，請細閱刊登於經濟合作與發展組織所建立的自動交換資料網站內有關香港稅務居民的文件：
For more information, please see the document about the tax residency for Hong Kong tax residents published on the Automatic Exchange Portal developed by the OECD:

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Hong-Kong-Residency.pdf>

肆、 CRS 自我證明填寫內容
Part IV. CRS Self-Certification Contents

16. 表格填寫問題
Questions about filling out self-certificate

A. 何謂主動或被動非財務實體？

What are active NFE and Passive NFE?

「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、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。

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, 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.

「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財務機構管理的投資實體。

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.

詳情請參考「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>

Please refer to “Meaning of terms and expressions used in Self-Certification Forms” for more details.

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

B. 如何判斷被動非財務實體的控權人有哪些？

Who are the controlling persons of Passive NFE?

申報財務機構會先斷定帳戶持有人是否為被動非財務實體，再斷定帳戶持有人的控權人。因此，申報財務機構須向該持有人取得確立其身分的自我證明，並倚賴該項自我證明，確立該持有人的身份。申報財務機構並可倚賴依據打擊洗錢暨認識客戶程序收集和備存的資料。

First of all, a reporting financial institution will determine whether the account holder is a passive NFE, and then determine controlling persons of an account holder. For these purposes, a reporting financial institution must obtain and rely on a self-certification from the account holder to establish the account holder’s status and may rely on information collected and maintained pursuant to AML/KYC procedures.

C. 控權人類別有哪些？

Who are the controlling persons?

「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」指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；或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。

“Controlling Persons” are the natural person(s) who exercise control over an Entity. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) or enforcer(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or 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.

如財產授予人、受託人、保護人或受益人為實體，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」。

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 beneficiary must be treated as Controlling Persons of the trust.

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。

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.

17. 如果帳戶持有人作出誤導性自我證明會有什麼影響？

What if an account holder provides a statement that is misleading in making a self-certification?

帳戶持有人向申報財務機構在作出自我證明時，如明知或罔顧實情地作出在要項上具誤導性、虛假或不正確的陳述，便屬違法。一經定罪，可處第三級罰款(即港幣10,000元)。稅務局如有需要會查閱自我證明內的資料。

An account holder who knowingly or recklessly provides a statement that is misleading, false or incorrect in a material particular in making a self-certification to a reporting financial institutions is liable on conviction to a fine at level 3 (HK\$10,000). IRD may check the details of the self-certification, if necessary.

**18. 賬戶持有人如何得知自己的是否有海外稅務管轄區的稅務居民身份?
How will account holders know whether or not they are tax residents of an overseas jurisdiction?**

一般而言，要斷定某個人或實體是否屬一個稅務管轄區的稅務居民，會根據有關人士身處之地或逗留於該地的時間(例如是否在一課稅年度超過 183 天)；如屬公司的情况，則根據有關公司成立為法團的地點或其中央管理及控制的地點。任何人士即使某稅務管轄區繳稅(例如預扣稅、消費稅或資本增值稅)，並不會使該人士自動成為該稅務管轄區的稅務居民。

In general, whether or not an individual or entity is a tax resident of a jurisdiction is determined by having regard to the person's physical presence or stay in a place (say, whether over 183 days within a tax year) or, in the case of a company, the place of incorporation or where the central management and control of the entity lies. That a person has paid taxes charged by a jurisdiction (say, value-added tax, withholding tax or capital gains tax) does not automatically render that person a tax resident of that jurisdiction.

閣下可在經合組織建立的自動交換資料網站內尋找更多有關不同稅務管轄區的稅務法律對其稅務居民的定義的資料，網址為：

In OECD's AEOI portal, you can find more information regarding the tax laws of different jurisdictions for defining tax residence. The website address is as follows:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>

**伍、 AEOI 資料傳輸及保障
Part V. AEOI Data Transmission and Safeguards**

**19. 財務機構所提交的財務帳戶資料何時會被傳送給自動交換資料夥伴?
When will the financial account information collected by financial institutions be transmitted to AEOI partner?**

財務機構會將須申報財務帳戶在某一年(例如 2017 年)的資料在下一公曆年(即2018年)的 5 月提交予稅務局。稅務局會在同一年度(即 2018 年)的 9 月向自動交換資料伙伴傳送有關資料。

Financial institutions will furnish information of reportable financial accounts for a particular year (e.g. 2017) to IRD in May of the following calendar year (i.e. 2018). IRD will then transmit the information to the relevant AEOI partner by around September of that year (i.e. 2018).

**20. 財務機構是否需要每年向香港稅務局提交財務帳戶資料?
Do financial institutions have the obligation to transmit financial account information to IRD on an annual basis?**
是。
Yes.

**21. 稅務局如何保障帳戶持有人的私隱及所交換資料能予以保密?
How will IRD safeguard account holders' privacy and confidentiality of information exchanged?**

與稅務局進行自動交換資料的伙伴，只會為香港有訂定安排(例如《稅務條例》第49(1A) 條中指明的安排，涵蓋全面性避免雙重課稅協定及稅務資料交換協定)作為交換資料的基礎。在保障帳戶持有人私隱及所交換資料能予以保密方面，已提供了國際標準所訂明的保障。這些保障將適用於為自動交換資料目的而交換的資料。

IRD will exchange information with AEOI partners only when an arrangement is in place with the relevant jurisdiction (e.g. an arrangement specified in section 49(1A) of IRO that covers comprehensive avoidance of double taxation agreement (CDTA) and tax information exchange agreement (TIEA) to provide the basis of exchange. Safeguards have been provided to protect taxpayers' privacy and confidentiality of information exchanged as prescribed under the international standard. Such safeguards will apply to the information to be exchanged for AEOI purpose.

此外，自動交換資料協定訂明，所有交換的資料均須符合有關保密規則及資料私隱的保障。如有任何違反相關規則或保障措施，香港可暫停有關資料交換安排，甚或可終止與相關伙伴的自動交換資料協定。

In addition, the AEOI agreement provides that all information exchanged is subject to the confidentiality rules and data privacy safeguards. Should there be any breach of such rules or safeguards, Hong Kong may suspend the information exchange or terminate the AEOI agreement with the partner concerned.

《僅供參考，資料以香港稅務局公佈為準》

《For reference only. All information contained herein shall be subject to Hong Kong IRD.》

陸、 參考資料
Part VI. Reference

請參考下列網頁以尋求更多資訊：

- 經合組織 CRS 網頁：
<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>
- 香港稅務局網頁：
http://www.ird.gov.hk/chi/tax/dta_aeoi.htm

Please refer to the websites listed below for more information:

- OECD CRS's Website:
<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>
- Hong Kong Inland Revenue Department's Website:
http://www.ird.gov.hk/eng/tax/dta_aeoi.htm