

**Meaning of the Terms and Expressions used in Self-Certification Forms (Macau)**

Terms and Expressions	Meaning
<b>Account Holder</b>	<p>The “Account Holder” is the person listed or identified as the holder of a financial account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a financial account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.</p>
<b>Active NFE</b>	<p>An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:</p> <ul style="list-style-type: none"> <li>• active NFEs by reason of income and assets;</li> <li>• publicly traded NFEs or their related entity(ies);</li> <li>• Governmental Entities, International Organisations, or their wholly owned Entities;</li> <li>• holding NFEs that are members of a nonfinancial group;</li> <li>• start-up NFEs;</li> <li>• NFEs that are liquidating or emerging from bankruptcy;</li> <li>• treasury centres that are members of a nonfinancial group; or</li> <li>• non-profit NFEs.</li> </ul> <p>An entity will be classified as Active NFE if it meets any of the following criteria:</p> <p>(a) less than 50% of the NFE’s gross income for the preceding calendar year is passive income and less than 50% of the assets held by the NFE during the preceding calendar year are assets that produce or are held for the production of passive income;</p> <p>(b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;</p> <p>(c) the NFE is a Governmental Entity, an International Organisation, or an Entity wholly owned by one or more of the foregoing;</p> <p>(d) 80% or above of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;</p> <p>(e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;</p> <p>(f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;</p> <p>(g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or</p> <p style="text-align: right;"><i>[Cont’d]</i></p>

	<p>(h) the NFE meets all of the following requirements (a “non-profit NFE”) :</p> <ul style="list-style-type: none"> <li>i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;</li> <li>ii) it is exempt from income tax in its jurisdiction of residence;</li> <li>iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</li> <li>iv) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and</li> <li>v) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision thereof.</li> </ul>
<p><b>Control</b></p>	<p>“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official or exercises ultimate control over the management of the Entity.</p>
<p><b>Controlling Person(s)</b></p>	<p>“Controlling Persons” are the natural person(s) who exercise control over an Entity, and it must be interpreted in a manner consistent with the Financial Action Task Force Recommendation:</p> <p>For an Entity that is a legal person, the term “Controlling Person” means the natural person(s) who exercises control over the Entity. It means any natural person(s) owning or controlling directly or indirectly no less than 25% of the Entity; or any natural person(s) owning or controlling directly or indirectly no less than 25% of the voting right of the Entity ; or any natural person(s) who exercise the ultimate control over the Entity’s management; or any natural person(s) who exercise the ultimate effective control over the Entity’s decision making. Where no natural person(s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.</p> <p>In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(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). Reporting Financial Institutions must identify the Controlling Person(s) of the settlor(s) and report them as Controlling Person(s) of the trust. For beneficiary(ies) of trusts that are designated by characteristics or by class, Reporting Financial Institutions should obtain sufficient information concerning the beneficiary(ies) to satisfy the Reporting Financial Institution that it will be able to establish the identity of the beneficiary(ies) at the time of the pay-out or when the beneficiary(ies) intends to exercise vested rights.</p> <p>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. Reporting Financial Institutions should identify and report persons in equivalent or similar positions, as those required to be identified and reported for trusts.</p> <p>In the case of legal persons that are functionally similar to trusts, the term “Controlling Persons” mean persons in equivalent or similar positions as those that are Controlling Persons of a trust and Reporting Financial Institutions should identify Controlling Persons through similar customer due diligence procedures as those required for trusts.</p>

<b>Custodial Institution</b>	The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.
<b>Depository Institution</b>	The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.
<b>Entity</b>	The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.
<b>Financial Institution</b>	The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”.
<b>Investment Entity</b>	The term “Investment Entity” means: (a) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: (i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; (ii) individual and collective portfolio management; or (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or (b) the second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph a above.
<b>Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction</b>	The term “Investment Entity that is managed by another Financial Institution and located in a Non-Participating Jurisdiction” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.
<b>Investment Entity managed by another Financial Institution</b>	An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in paragraph (a) above in the definition of “Investment Entity”.  An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a) above, if any of the managing Entities is such another Entity.
<b>NFE</b>	An “NFE” is any Entity that is not a Financial Institution.
<b>Participating Jurisdiction</b>	A “Participating Jurisdiction” means a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information specified in Article I of the annex of Chief Executive Resolution no. 232/2020, and (ii) which is identified in the list published by the Financial Services Bureau.

<b>Participating Jurisdiction Financial Institution</b>	<p>The term “Participating Jurisdiction Financial Institution” means</p> <ul style="list-style-type: none"> <li>(i) any Financial Institution that is resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside such Participating Jurisdiction, and</li> <li>(ii) any branch of a Financial Institution that is not resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.</li> </ul>
<b>Passive NFE</b>	<p>A “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction</p>
<b>Related Entity</b>	<p>An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.</p>
<b>Resident for tax purposes</b>	<p>Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link:  <a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/</a>.</p>
<b>Specified Insurance Company</b>	<p>The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obliged to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract:</p> <ul style="list-style-type: none"> <li>(i) the gross income of the Entity arising from insurance, reinsurance, and Annuity Contracts for the immediately preceding calendar year exceeds 50% of total gross income for such year; or</li> <li>(ii) the aggregate value of the assets of the Entity associated with insurance, reinsurance, and Annuity Contracts during the immediately preceding calendar year exceeds 50% of total assets during such year.</li> </ul>
<b>“TIN” (including “functional equivalent”)</b>	<p>The term “TIN” means Taxpayer Identification Number (or functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD Automatic Exchange Portal at the following link:  <a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/</a>  Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include –</p> <ul style="list-style-type: none"> <li>a. (for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.</li> <li>b. (for Entities) a Business/company registration code/number.</li> </ul>

## 自證證明表格內採用的名詞及措辭釋義 (澳門)

名詞及措辭	釋義
帳戶持有人	<p>「帳戶持有人」指由擁有帳戶的金融機構列示或識別為金融帳戶持有人的人。持有金融帳戶的人（而非金融機構）為了另一人的利益或受另一人委託，作為代理人、託管人、被任命人、簽字人、投資顧問或中介，在通用報送標準目的下並不被視為持有帳戶，而該另一人才被視為持有帳戶。就具有現金價值的保險合同或年金合同而言，帳戶持有人是指任何有權獲得現金價值或變更合同受益人的人。如果無人可獲得現金價值或變更受益人，則帳戶持有人是指合同中指定為所有者的人及根據合同條款對款項擁有既得權利的自然人。具有現金價值的保險合同或年金合同到期時，根據合同規定有權取得支付的每一自然人均被視為帳戶持有人</p>
積極非金融實體	<p>「積極非金融實體」指符合任何以下標準的非金融實體，總括而言，有關標準指：</p> <ul style="list-style-type: none"> <li>• 符合相關收入及資產規定的積極非金融實體；</li> <li>• 其股票被公開進行買賣的非金融實體或其關聯實體；</li> <li>• 政府實體、國際組織、或其全權擁有的實體；</li> <li>• 屬並非金融集團成員的控權非金融實體；</li> <li>• 新成立的非金融實體；</li> <li>• 正進行清盤或出現破產的非金融實體；</li> <li>• 屬並非金融集團成員的財資中心；或</li> <li>• 非牟利的非金融實體。</li> </ul> <p>如符合任何以下準則，實體會被分類為積極非金融實體：</p> <ol style="list-style-type: none"> <li>(1) 該非金融實體在前一曆年度內非金融實體的總收入中，僅有不足50%為消極所得，且在前一曆年度內，非金融實體持有的資產中，僅有不足50%產生了消極所得或是為產生消所得而持有；</li> <li>(2) 該非金融實體的股票或非金融實體的關連實體的股票，在較具規模證券市場中交易</li> <li>(3) 該非金融實體屬政府實體、國際組織或完全由一個或多於一個上述組織全資持有的實體；</li> <li>(4) 該非金融實體的80%或以上的活動均為（全部或部分）持有一家或多家子公司的已發行股票或為其提供融資及服務，這些子公司從事貿易或從事非金融機構業務的經營活動；如果實體具有投資基金的功能或自稱為投資基金，如私募股權基金、風險投資基金、槓桿並購基金或任何投資工具，其目的是為了收購或投資公司，則持有這些公司的權益作為投資性資本資產，不構成該身份；</li> <li>(5) 該非金融實體（「新成立的非金融實體」）尚未經營業務，先前也沒有經營歷史，但目前正投資資產，且有意經營不同於金融機構業務的業務，並自非金融實體最初設立之日起計仍未滿二十四個月；</li> <li>(6) 該非金融實體在過往5年內並非金融機構，並且正在清算資產，或重組中且有意繼續或重新開始經營不同於金融機構業務的業務；</li> </ol> <p style="text-align: right;">[續]</p>

	<p>(7) 該非金融實體主要從事與並非金融機構的關連實體進行融資或對沖交易，或為其進行此類交易，並且不為非關聯實體提供此類服務，前提是任何此類關聯實體的所屬集團主要從事不同於金融機構業務的業務；或</p> <p>(8) 該非金融實體符合以下所有要求(「非牟利的非財務實體」):</p> <p>(i) 該非金融實體在常居地司法管轄區成立及經營，僅以宗教、慈善、科學、藝術、文化、體育或教育為目的；或該非金融實體在常居地的司法管轄區成立和經營的職業協會、商業聯合會、商會、工會組織、農業或園藝組織、公民團體或專以促進社會福利為目的的組織；</p> <p>(ii) 該非金融實體在其常居地的司法管轄區內免繳所得稅；</p> <p>(iii) 該非金融實體的股東或成員不享有對其收入或資產的所有權或受益權；</p> <p>(iv) 該非金融實體常居地的司法管轄區的適用法律或非金融實體的設立章程不允許將非金融實體的任何收入或資產分配給私人或非慈善實體，或為私人或非慈善實體的利益而使用，除非依據非金融實體慈善活動而作出的；或作為已提供服務合理補償的付款；或代表非金融實體以公平市值價格購買財產所支付的價款；及</p> <p>(v) 該非金融實體常居地的司法管轄區的適用法律或該非金融實體的設立章程要求，該非金融實體清算或解散時，將所有資產分配給政府實體或其他非營利機構，或收歸非金融實體常居地的司法管轄區的政府或所屬行政區所有。</p>
<p>控制</p>	<p>自然人對某實體的「控制」，通常透過其在實體的控制擁有權權益(典型地會按某個百分比(例如 25%)為基準)行使。如沒有自然人透過擁有權權益行使控制，該實體的控權人將會是透過其他方式對該實體行使控制的自然人；如沒有自然人識辨為透過擁有權權益對某實體行使控制，該實體的控權人將會設定為處於高級管理人員位置或對該實體的管理行使最終控制權的自然人。</p>
<p>控制人</p>	<p>「控制人」指對某一實體實施控制的自然人，解釋必須與金融行動特別工作組建議書的闡釋相一致：</p> <p>倘實體為法人，“控制人”是指對該實體進行控制的自然人，即直接或間接擁有或控制不少於 25%的實體的自然人；或為直接或間接持有不少於 25%的實體投票權的自然人；或為行使實體管理的最終控制權的自然人；或對該實體的決策具有最終實際控制的自然人；在沒有自然人被認定控制實體的情況下，控制人乃該實體的高級管理人員；</p> <p>就信託而言，「控權人」指屬該信託的委託人、受託人、保護人(如有)、受益人或受益人種類和任何其他對信託擁有最終實際控制權(包括通過控制權或所有權鏈)的自然人。報送信息的金融機構必須確認該委託人的控制人，並將其作為信託的控制人進行申報。對於依特徵或種類而指定的信託受益人，報送信息的金融機構應獲得關於受益人的充分信息，以便在付款或受益人有意行使既定權利時，報送信息的金融機構能夠識別受益人的身份；</p> <p>就信託之外的法律安排而言，“控制人”是指與信託處於相當或類似地位而對信託行使控制的人。報送信息的金融機構應識別及報送處於相當或類似地位的主體，如同在信託中需被認定並報送的那些主體；</p> <p>就功能上類似信託的法人而言，“控制人”是指與信託處於相當或類似地位而對信託行使控制的人，報送信息的金融機構應透過信託實施的類似客戶盡職調查程序識別及報送控制人；</p> <p style="text-align: right;">[續]</p>

	<p>就信託之外的法律安排而言，“控制人”是指與信託處於相當或類似地位而對信託行使控制的人。報送信息的金融機構應識別及報送處於相當或類似地位的主體，如同在信託中需被認定並報送的那些主體；</p> <p>就功能上類似信託的法人而言，“控制人”是指與信託處於相當或類似地位而對信託行使控制的人，報送信息的金融機構應透過信託實施的類似客戶盡職調查程序識別及報送控制人；</p>
託管機構	<p>「託管機構」是指任何主營為代他人持有金融資產的業務的實體。某一實體的主營業務視為代他人持有金融資產，是指如果在下列較短時間內，該實體持有的金融資產及提供相關金融服務的收入佔總收入的 20%或以上：</p> <p>(1) 在斷定實體為託管機構的年份的上三個曆年開始至該年份的上一年曆年十二月三十一日期間（或非曆年會計期間的最後一天）；或</p> <p>(2) 實體存續期間；</p>
存款機構	「存款機構」是指任何通過銀行業務或類似業務而接受存款的實體；
實體	「實體」一詞指法人或法律安排，例如：公司、合夥企業、信託或基金會。
金融機構	「金融機構」一詞指「託管機構」、「存款機構」、「投資實體」或「特定保險公司」。
投資實體	<p>「投資實體」是指下列實體：</p> <p>(1) 主營業務是向客戶提供或代表客戶開展下列一種或多種活動或經營：</p> <ul style="list-style-type: none"> <li>i) 貨幣市場工具（支票、匯票、存單、衍生工具等）交易；外匯交易；外匯、利率及指數工具交易；可轉讓證券交易；或商品期貨交易；</li> <li>ii) 個人及集合投資組合管理；或</li> <li>iii) 代表他人投資、經營或管理金融資產或現金；或</li> </ul> <p>(2) 若該實體是由作為存款機構、託管機構、特定保險公司，或由上分項規定的投資實體的另一實體所管理，其總收入主要可歸屬於對金融資產進行投資、再投資或交易的實體。一個實體視為以上分項所述一項或多項活動為其主營業務，或其總收入主要來自於本分項規定的金融資產投資、再投資或交易，只要在下列較短的時間內，該實體可歸於相關活動取得的總收入佔該實體總收入的 50%或以上：</p> <ul style="list-style-type: none"> <li>i) 在斷定實體為投資實體的年份的上三個曆年開始至該年份的上一年曆年十二月三十一日期間；或</li> <li>ii) 實體存續期間。</li> </ul>
非金融實體	「非金融實體」指並非金融機構的實體。
參與司法管轄區	<p>「參與司法管轄區」指：</p> <p>(1) 根據已有的協定而將提供第 232/2020 號行政長官批示第一條指定信息的司法管轄區；及</p> <p>(2) 在財政局公佈的名單中已被斷定的司法管轄區；</p>

<p><b>參與司法管轄區金融機構</b></p>	<p>「參與司法管轄區金融機構」一詞指：(i) 作為參與司法管轄區居民的金融機構，但不包括該金融機構位於該參與司法管轄區境外的任何分支機構；及(ii) 並非參與司法管轄區居民的金融機構位於該司法管轄區境內的分支機構；。</p>
<p><b>消極非金融實體</b></p>	<p>「消極非金融實體」指任何：(i) 不屬積極非金融實體的非金融實體；及(ii) 位於非參與司法管轄區的金融機構的投資實體。</p>
<p><b>關聯實體</b></p>	<p>若某實體控制另一實體，或兩個實體共同受同一方控制，則該實體是另一實體的「關聯實體」。在這個意義上，控制包括直接或間接擁有某一實體 50% 以上的投票權及價值。</p>
<p><b>稅務居民</b></p>	<p>一般而言，如根據某個稅務管轄區的規定(包括稅收協定)，任何實體不僅就以有關稅務管轄區為來源的收入，亦因其居籍、居所、管理工作地點、成立為法團地點，或任何性質類似的其他準則，在有關稅務管轄區需要繳稅或有繳稅責任，便會成為該稅務管轄區的稅務居民。沒有稅務居民身份的實體，例如：合夥、有限法律責任合夥或類似的法律安排，應被視為其實際管理地點所在稅務管轄區的稅務居民。一個信託應被視為一個或多於一個受託人居住的稅務管轄區的居民。有關稅務居民身分的更多資訊，請聯絡閣下的稅務顧問或瀏覽經濟合作與發展組織的自動交換資料網站：<a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/</a>。</p>
<p><b>特定保險公司</b></p>	<p>「特定保險公司」是任何發行具現金價值的保險合同或年金合同，或有責任就現金價值的保險合同或年金合同作出支付的保險公司或保險公司控權公司的實體，包括符合下列條件的實體：</p> <ol style="list-style-type: none"> <li>(1) 該實體來自保險、再保險及年金合約的總收入，佔該實體在緊接着的上一曆年中的總收入超過 50%；或</li> <li>(2) 該實體涉及保險、再保險及年金合約的資產的總價值，佔該實體在緊接着上一曆年中的總資產價值超過 50%。</li> </ol>
<p><b>稅務編號 (包括具有等同功能的識辨編號)</b></p>	<p>「稅務編號」一詞指納稅人的識辨編號或具有等同功能的識辨編號(如無納稅人的識辨編號)。稅務編號是稅務管轄區向個人或實體分配獨有的字母與數字組合，用於識別個人或實體的身分，以便實施該稅務管轄區的稅務法律。有關可接受的稅務編號的更多詳細資訊刊載於經濟合作與發展組織的自動交換資料網站：<a href="http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/">http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/</a>。</p> <p>某些稅務管轄區不發出稅務編號。但是，這些稅務管轄區通常使用具有等同識辨功能的其他完整號碼(「具有等同功能的識辨號碼」)。此類號碼的例子包括：</p> <ol style="list-style-type: none"> <li>(1) 就個人而言，社會安全號碼/保險號碼、公民/個人身份/服務代碼/號碼，以及居民登記號碼。</li> <li>(2) 就實體而言，商業/公司登記代碼/號碼。</li> </ol>