

Automatic Exchange of Financial Account Information (AEOI) / Common Reporting Standard (CRS)

Implementation of the Automatic Exchange of Financial Account Information (AEOI) / Common Reporting Standard (CRS) will commence in Hong Kong on 1 Jan 2017. AEOI/CRS is the internationally agreed standard endorsed by the Organisation of Economic Cooperation and Development (OECD), for the exchange of financial account information. Under AEOI/CRS, BOCOM International Securities Limited have to identify your tax residence. If you are a tax resident in a country with which Hong Kong has signed a competent authority agreement, BOCOM must disclose your account information to the Hong Kong Inland Revenue Department (IRD).

You can find more information on CRS at both the IRD website and the OECD website.

IRD website: http://www.ird.gov.hk/eng/tax/dta_aeoi.htm

OECD website: <http://www.oecd.org/tax/automatic-exchange>

自動交換資料/共同匯報標準

共同匯報標準/自動交換資料將於 2017 年 1 月 1 日在香港實施。該標準由經濟合作與發展組織(經合組織)發佈，參與的國家及地區同意據此互相交換金融賬戶資訊。根據該標準，本行須確定閣下的稅務常駐國家。如閣下的稅務常駐國家與香港簽訂了主管當局協議，本行必須向香港稅務局披露閣下的戶口資料。

有關共同匯報標準的其他詳情，可瀏覽香港稅務局網站及經合組織網站。

香港稅務局網站: http://www.ird.gov.hk/chi/tax/dta_aeoi.htm

經合組織網站: <http://www.oecd.org/tax/automatic-exchange>