

填報淨資產報表參考指引

Reference Guide for the Completion of Net Assets Statement

就各類別資產提交檢查的主要文件（正本或由申請人核證為真確的影印本）核對清單

Non-exhaustive check-list of the documents (originals/ photocopies certified true by the applicant) to be inspected for different types of assets

申請人絕對實益擁有的資產的類別 Type of assets to which the applicant is absolutely beneficially entitled	檢查的文件類別 Description of documents inspected	適用國家/地區 Country/ district applied
銀行存款 (即儲蓄及定期存款) Bank deposits (i.e. savings and time deposits)	1. 銀行帳戶月結單 / 銀行存摺 Monthly statement of bank account/Bank passbook 2. 銀行發出的證明信 Reference letter from the bank 3. 銀行發出的存款證 Certificate of deposit from the bank	全部 All 全部 All 全部 All
證券、債券及基金 Securities, bonds and funds	1. 證券帳戶月結單 Monthly statement of the securities account 2. 證券公司發出的證明信 Reference letter from the securities company 3. 申請人與證券公司在開設帳戶時簽訂的合約 Contract signed between the applicant and securities company in the time of account opening 4. 獲香港執業會計師接納的由估值師發出的估價報告書（資產如非在公共交易所買賣） Written valuation report from a valuer acceptable to a Certified Public Accountant (Practising) in Hong Kong (for assets not traded on a public exchange)	全部 All 全部 All 內地 Mainland 全部 All
房地產 Real estate	1. 註明房地產擁有權的土地註冊記錄 Land registry record showing the real estate ownership 2. 房地產權證（城市物業） Real estate ownership certificate (real estate in city) 3. 國有土地使用權證（鄉郊土地） National-owned land use permit (land in the countryside) 4. 按揭契據（如有） Mortgage deed (if any) 5. 獲香港執業會計師接納的由估值師發出的估價報告書 Written valuation report from a valuer acceptable to a Certified Public Accountant (Practising) in Hong Kong	全部 All 內地 Mainland 內地 Mainland 全部 All 全部 All
公司股份 Shares in company	1. 已遞交至公司註冊處的周年申報表 / 官方機構發出有關申請人的公司擁有權證明 Annual Return filed to the Companies Registry/The applicant's ownership proof from the official authority 2. 企業法人營業執照 Enterprise Legal Representative Business License 3. 驗資報告（如有） Capital verification report (if any) 4. 工商行政管理局列印的最新公司資料 Latest company information print-out from Administration for Industry and Commerce 5. 股票、職權證明書及公司註冊證明書 Share certificate, certificate of incumbency and certificate of corporation 6. 審計師報告 Auditor's report	香港 / 海外 HK/overseas 內地 Mainland 內地 Mainland 內地 Mainland 英屬維爾京群島 British Virgin Islands 全部 All
其他（請註明） Others (please specify)	1. 獲香港執業會計師接納的由估值師發出的估價報告書（資產如非在公共交易所買賣） Written valuation report from a valuer acceptable to a Certified Public Accountant (Practising) in Hong Kong (for assets not traded on a public exchange) 2. 可證明資產市值及申請人絕對實益擁有資產的文件 Documentary evidence in certifying the market value and the applicant's absolute beneficial entitlement on the assets	全部 All 全部 All