

## 投資規定審查 / 投資管理規定周年申報參考指引

### Reference Guide for Assessment on Investment Requirements/ Portfolio Maintenance Requirements Anniversary Submission

就各獲許投資資產類別的主要文件（正本 / 由申請人核證為真確的影印本）核對清單

Non-exhaustive checklist of the documents (originals / photocopies certified true by the applicant) for different types of permissible investment assets

申請人絕對實益擁有的 獲許投資資產類別  Type of permissible investment assets to which the applicant is absolutely beneficially entitled	文件類別  Description of documents
股票、債務證券、存款證、 後償債項及 合資格集體投資計劃  Equities, debt securities, certificates of deposits, subordinated debt and eligible collective investment schemes	<ol style="list-style-type: none"> <li>金融中介機構發出的成交單據 / 收據 / 結單，註明申請人 / 控股公司購買 / 出售 / 持有的款額及數量 / 面值 Contract note / receipt / statement issued by the financial intermediary showing the amount and quantity / face value purchased / sold / held by the applicant / Holding Company</li> <li>金融中介機構發出的證明信 Reference letter from the financial intermediary</li> <li>資料概要（如適用於該獲許投資資產，例如債務證券、存款證（包括到期日）、合資格集體投資計劃等） Fact sheet (if applicable to such permissible investment asset, e.g. debt securities, certificates of deposits (including maturity date), eligible collective investment schemes, etc.)</li> <li>獲許投資資產投資上限餘額計算表（適用於《計劃規則》第5.1(c)及5.1 (e)(iv)段所列設有投資上限的獲許投資資產）（僅適用於投資管理規定周年申報）<sup>1</sup> Calculation schedule for the residual investment cap of the permissible investment assets (applicable to the permissible investment assets with investment cap as stated in paragraphs 5.1(c) and 5.1 (e)(iv) of the Scheme Rules) (applicable to portfolio maintenance requirements anniversary submission only)<sup>1</sup></li> </ol>
有限合夥基金的擁有權權益  Ownership interest in limited partnership funds	<ol style="list-style-type: none"> <li>合夥協議 Partnership agreement</li> <li>審計報告 Audit report</li> <li>可證明申請人 / 控股公司購買 / 出售款額及數量的文件 Documentary evidence in certifying the amount and quantity purchased / sold by the applicant / Holding Company</li> <li>獲許投資資產投資上限餘額計算表（適用於《計劃規則》第5.1(f)段所列設有投資上限的獲許投資資產）（僅適用於投資管理規定周年申報）<sup>1</sup> Calculation schedule for the residual investment cap of the permissible investment assets (applicable to the permissible investment assets with investment cap as stated in paragraph 5.1(f) of the Scheme Rules) (applicable to portfolio maintenance requirements anniversary submission only)<sup>1</sup></li> </ol>
房地產  Real estate	<ol style="list-style-type: none"> <li>註明房地產擁有權及成交價的土地註冊處紀錄 Land Registry record showing the ownership and transaction price of the real estate</li> <li>按揭契據 / 顯示未償還按揭的結單 Mortgage deed / statement showing the outstanding mortgage</li> <li>商業登記冊內資料的摘錄（如房地產由申請人名下的獨資企業擁有） Extract of information on the Business Register (if the real estate is held through a sole proprietorship under the applicant's name)</li> <li>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（如房地產由申請人擔任唯一股東的公司擁有） Annual Return filed to the Companies Registry / the applicant's ownership proof from the official authority (if the real estate is held through a company of which the applicant is the sole shareholder)</li> <li>房地產投資上限餘額計算表（請參閱《計劃規則》第5.2段）（僅適用於投資管理規定周年申報）<sup>1</sup> Calculation schedule for the residual investment cap of the real estate (Please refer to paragraph 5.2 of the Scheme Rules) (applicable to portfolio maintenance requirements anniversary submission only)<sup>1</sup></li> </ol>

	<p>6. 房地產剩餘資本計算表 ( 僅適用於投資管理規定周年申報 )<sup>2</sup> Calculation schedule for surplus equity of the real estate (applicable to portfolio maintenance requirements anniversary submission only)<sup>2</sup></p>
<p>資本投資者入境計劃投資組合 CIES Investment Portfolio</p>	<p>1. 註明申請人已將港幣三百萬元現金存妥的指定帳戶結單 / 證明信 ( 如尚未投入資本投資者入境計劃投資組合 ) Statement of the designated account / reference letter showing that the applicant has deposited cash of HK\$3 million (if yet to be placed into the CIES Investment Portfolio)</p> <p>2. 申請人已將港幣三百萬元現金投入資本投資者入境計劃投資組合的結單 / 證明信 Statement / reference letter showing that the applicant has placed the cash of HK\$3 million into the CIES Investment Portfolio</p>
<p>由控股公司持有的 獲許投資資產 Permissible investment assets held by a Holding Company</p>	<p>1. 控股公司及其單一家族辦公室有關架構圖及股權結構圖 ( 顯示名稱、成立地點及日期、公司類型、所持資產及直接或間接持有的參股權益或股權比例 ) Organisation chart and ownership structure diagram of the Holding Company and its SFO (showing the name, place and date of incorporation, entity type, asset held and percentage of the participation interests / equity interests held directly or indirectly)</p> <p>2. 有關控股公司的資料，包括但不限於公司註冊證書、成員名冊、家控工具 ( 或具資格單一家族辦公室 ) 的全職員工名單、營運開支清單、僱主報稅表和薪資報告、家控工具經審計財務報表、由同一具資格單一家族辦公室管理的所有家控工具經審計合併財務報表、以及信託聲明書和委任受託人契約 ( 如有 ) 等。 The information of the Holding Company, including but not limited to the certificate of incorporation, register of members, list of full-time employees, list of annual operating expenditure, employer's tax returns and payroll reports of FIHV (or Eligible SFO), audited financial statements of FIHV, consolidated financial statements of all FIHVs managed by the same Eligible SFO, declaration of trust and deed of appointment of trustee (if any), etc.</p> <p>3. 由律師或相關專業人士發出的確認文件或同等文件，證明控股公司符合《計劃規則》第1.11段的條件<sup>3</sup> Confirmation from a lawyer or relevant professionals in Hong Kong certifying that the Holding Company fulfills all the conditions as stipulated in paragraph 1.11 of the Scheme Rules<sup>3</sup> or equivalent</p>

註 Note:

1. 下列獲許投資資產類別設有投資上限:

存款證 ( 上限為 300 萬港元 )、私人開放式基金型公司及私人有限合夥基金的擁有權權益 ( 總上限為 1000 萬港元 )、以及非住宅及住宅房地產 ( 總上限為 1000 萬港元 )。

投資上限餘額計算公式:

*投資上限餘額 = (1) 該類獲許投資資產的投資上限 - (2) 該類獲許投資資產已使用的投資限額 ( 以購買淨值計算 ) [註: 若結果等於或少於零即該類別的投資限額已耗盡]*

若投資上限適用於再投資的資產，該再投資的資產可計入的價值應為(1)再投資資產的購買價值，或(2)可使用的投資上限餘額，以較低者為準。

There is investment cap on the following Permissible investment assets categories:

Certificates of deposits (cap of HK\$3 million), private open-ended fund companies and ownership interest in private limited partnership funds (aggregate cap of HK\$10 million), as well as non-residential and residential real estate (aggregate cap of HK\$10 million).

Formula of residual investment cap:

*Residual investment cap = (1) Investment cap of the permissible investment asset category - (2) Utilised investment cap by permissible investment asset(s) of the same category based on net acquisition value [Note: If the result is equal to or less than zero, the investment cap of that category has been exhausted]*

If an investment cap is applicable to the reinvested asset, the value of such reinvested asset which can be taken into account is the lower of (1) acquisition value of the reinvested asset or (2) residual investment cap available.

2. 剩餘資本指在購買房地產當日超出淨資本而又屬於申請人 / 投資者在該房地產中持有的資本的款項，申請人 / 投資者於其後可按其意願而使用，不會因此喪失根據本計劃所享有的權利。申請人 / 投資者 / 控股公司可選擇投入剩餘資本，購買價值超過 1,000 萬港元淨值的房地產。

剩餘資本計算公式:

$$\text{剩餘資本} = (1) \text{ 該房地產的購買淨值 (即淨購入價 - 未償還按揭)} - (2) \text{ 房地產類別投資上限餘額}$$

有關剩餘資本的定義和計算，請參閱計劃規則第 6.1(b) 段和附件 B。

Surplus Equity means the excess or surplus over the Net equity which is attributable to applicant's/entrant's equity in the real estate at the date of purchase that will be available to the applicant/entrant to make use of thereafter as he wishes without loss of entitlement under the Scheme. An applicant/entrant/Holding Company may choose to acquire real estate with a value of more than HK\$10 million Net by paying Surplus Equity.

Formula of surplus equity:

$$\text{Surplus Equity} = (1) \text{ Net acquisition value of such real estate (i.e. Net purchase price - outstanding mortgage)} - (2) \text{ Residual investment cap of real estate category}$$

Please refer to paragraph 6.1(b) and Annex B of Scheme Rules for definition and calculation of Surplus Equity.

3. 根據《計劃規則》第 1.11 段，控股公司須於申請人提出投資規定審查之前六個月內，及申請人 / 投資者根據本計劃獲准留港的整段時間內（如適用），符合以下條件：

- (1) 在香港成立或登記；
- (2) 由申請人全資擁有；
- (3) 只持有獲許投資資產；
- (4) 須為家族投資控權工具（家控工具）或於家控工具下的家族特定目的實體，而該家控工具須在香港至少有兩名全職員工進行家控工具的活動及每年須在香港承付至少200萬港元的營運開支；及
- (5) 由申請人家族的具資格單一家庭辦公室管理，該辦公室為該家族的家控工具管理根據《稅務條例》附表16C所指定的資產淨值總額須不少於2.4億港元。

According to paragraph 1.11 of the Scheme Rules, a Holding Company is required to fulfill the following conditions during the six months preceding the date the applicant lodges his application for assessment on Investment Requirements, and during the entire period of which the applicant/entrant is permitted to stay in Hong Kong under the Scheme (wherever applicable) -

- (1) incorporated or registered in Hong Kong;
- (2) wholly owned by the applicant;
- (3) only holds Permissible investment assets;
- (4) in the form of Family-owned Investment Holding Vehicle (FIHV), or Family-owned Special Purpose Entity under an FIHV, where the FIHV has at least two full-time employees in Hong Kong and incurs at least HK\$2 million operating expenditure annually in Hong Kong to carry out the activities of FIHV; and
- (5) managed by an Eligible Single Family Office (SFO) of applicant's family which manages assets specified under Schedule 16C to the Inland Revenue Ordinance for the FIHV(s) of the family with an aggregate Net asset value of not less than HK\$240 million.