

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"> 1. 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 2. 金融中介機構發出的證明信 Reference letter from the financial intermediary 3. 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.) 4. 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）¹ 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)¹
有限合夥基金的擁有權權益 Ownership interest in limited partnership funds	<ol style="list-style-type: none"> 1. 合夥協議（包括有限合夥基金已根據《有限合夥基金條例》（香港法例第637章）註冊的資料） Partnership agreement (with information indicating that the limited partnership funds have been registered under the Limited Partnership Fund Ordinance (Cap. 637 of the Laws of Hong Kong)) 2. 審計報告 Audit report 3. 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 4. 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）¹ 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)¹
房地產 Real estate	<ol style="list-style-type: none"> 1. 註明房地產擁有權及成交價的土地註冊處紀錄及其他證明文件可顯示房地產類別 Land Registry record showing the ownership and transaction price of the real estate, and other proofs showing the type of the real estate 2. 按揭契據 / 顯示未償還按揭的結單 Mortgage deed / statement showing the outstanding mortgage 3. 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) 4. 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) 5. 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）¹ 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)¹ 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）² Calculation schedule for surplus equity of the real estate (applicable to portfolio maintenance requirements anniversary submission only)²
資本投資者入境計劃投資組合 CIES Investment Portfolio	<ol style="list-style-type: none"> 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) 2. 由行政服務機構發出的成交合約（如已投入資本投資者入境計劃投資組合） Contract note issued by the Administrator (if already placed into the CIES Investment Portfolio)

<p>由控股公司持有的獲許投資資產 Permissible investment assets held by a Holding Company</p>	<ol style="list-style-type: none"> 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、直接或間接持有的參股權益或股權比例及家族投資控權工具的稅務寬減地位） Organisation chart and ownership structure diagram of the Holding Company and its Single Family Office (SFO) (showing the name, place and date of incorporation, entity type, asset held, percentage of the participation interests / equity interests held directly or indirectly and status of tax concessions for family-owned investment holding vehicles) 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）的營運開支清單、全職員工名單、全職員工僱傭合約、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、清楚列明《稅務條例》（香港法例第112章）附表16C所指定資產及顯示對應淨資產值總額的所有資產清單、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 annual operating expenditure, list of full-time employees, employment contract of full-time employees, 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, list of all assets which clearly specify assets specified under Schedule 16C to Inland Revenue Ordinance (Cap. 112) and demonstrate the corresponding aggregate net asset value, declaration of trust and deed of appointment of trustee (if any), etc. 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1.12段的所有條件 Confirmation from a lawyer or relevant professionals in Hong Kong certifying that the Holding Company fulfills all the conditions as stipulated in paragraph 1.12 of the Scheme Rules or equivalent 4. 申請人的承諾函，以承諾有關家控工具須於成立首一年末及其後適用的每一年末承付至少200萬港元的營運開支（如適用） Applicant's undertaking that the annual operating expenditure of at least HK\$2 million shall be incurred by the end of the first year of the establishment of the FIHV and each of the subsequent applicable year (if applicable) 5. 由稅務局最新發出的家族投資控權工具的評稅通知書及其對應已由申請人 / 控股公司遞交的補充表格S20（如適用） The latest tax assessment demand note of the FIHV issued by the Inland Revenue Department ("IRD") and the corresponding submitted supplementary form S20 of the FIHV submitted by the Applicant/Holding Company (if applicable)
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註 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）、私人開放式基金公司及私人有限合夥基金的擁有權權益（總上限為 1,000 萬港元）、以及非住宅及住宅房地產（購入完成日期為 2025 年 9 月 17 日或之後的房地產的總上限為 1,500 萬港元（當中住宅房地產的投資上限為 1,000 萬港元）；或購入完成日期為 2025 年 9 月 17 日前的房地產的總上限為 1,000 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。

Note 1: 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\$15 million for real estate with the Date of completion of the purchase on or after 17 September 2025 (of which the investment in residential real estate is capped at HK\$10 million); or aggregate cap of HK\$10 million for real estate with the Date of completion of the purchase before 17 September 2025).

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.

註 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，購買淨值超過獲計入符合最低投資門檻價值的房地產。

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。

Note 2: 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 Net value of more than the value counted towards the fulfillment of minimum investment threshold 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.