

Appendix 2 附录 2

Overview of Information Required for Economic Substance Declaration^{1 2}

所需资料概览^{1 2}

Below is an overview of the principal information that we are expecting will be required in order for you to complete your filing in respect of each registered entity.

以下为本所预期须提供的主要信息之概览，以便阁下完成每个注册实体的备案。

1. General Information³

- Entity name*
- Registration number*
- Year of incorporation/formation*
- Registered office address
- Financial period
- Financial period reporting currency
- Relevant Activity

2. Management and Direction

- Number of board/manager/partnership (including executive/committee) meetings held in Bermuda and elsewhere
- Number of board/manager/partnership (including executive/committee) meetings held in Bermuda where strategic decisions were made
- Number of board/manager/partnership (including executive/committee) meetings held in Bermuda where risk management and operational decisions were made
- Details of directors/managers ordinarily resident in Bermuda

3. Ownership Structure⁴

- Details of immediate and ultimate parent

4. Beneficial Owners⁵

- Details of beneficial owner(s)

5. Entity Information - Details of the following, if applicable:

- physical premises in Bermuda
- net book value of tangible assets
- total annual gross income
- outsourcing arrangements for core income

1. 一般资料³

- 实体名称*
- 注册号*
- 注册成立/组建年份*
- 注册办事处地址
- 财务期间
- 财务期间列报货币
- 相关活动

2. 管理及指示

- 在百慕大及其他地方举行董事会/管理人/合伙（包括常务/委员会）会议的次数
- 在百慕大举行的作出战略决策的董事会/管理人/合伙（包括常务/委员会）会议的次数
- 在百慕大举行的作出风险管理及经营决策的董事会/管理人/合伙（包括常务/委员会）会议的次数
- 通常居于百慕大的董事/管理人的详情

3. 所有权结构⁴

- 直接及最终母公司的详情

4. 实益拥有人⁵

- 实益拥有人的详情

5. 实体资料 – 下列各项的详情（如适用）：

- 位于百慕大的实体经营场所
- 有形资产的账面净值
- 年度总收入
- 相关活动之核心创收活动的外包安排

¹ Please note that this is not a comprehensive list of all information which will be required by the online portal and that each “relevant activity” will have separate requirements. The information requested relates to the relevant financial period.

请注意，此概览并非在线门户网站将要求填写的所有资料的完整列表，每项“相关活动”都会有各自的要求。要求提供的资料与相关财务期间有关。

² An entity which is tax resident outside of Bermuda will be required to upload evidence of such tax residency and provide its tax identification number (“TIN”) (or a reason why it does not have or require a TIN).

属于百慕大境外税务居民的实体，将须上传税务居民身份的证明，并提供其税务识别编码（下称“TIN”）（或其没有或者无需 TIN 的原因）。

³ Items marked (*) are required in order to access the online portal.

标有(*)号的项目是必填项，以便登入在线门户网站。

⁴ Note that a TIN (or a reason why the entity does not have or require a TIN) will be required for each entity in the ownership structure (and beneficial owner(s)) listed in the Declaration Form.

请注意，须提供申报表所列的所有权结构中的每个实体（及实益拥有人）的 TIN（或实体没有或无需 TIN 的原因）。

⁵ “Beneficial owner” has the meaning given to such term in s. 98E of the Companies Act 1981.

“实益拥有人”具有《1981 年公司法》第 98E 条赋予该词汇的涵义。

generating activities (“**CIGA**”) in respect of a relevant activity

6. Relevant Activity

- Indication of which CIGA the entity performed
- Gross income
- Annual operating expenditure in Bermuda
- Outsourcing expenditure incurred in Bermuda
- Qualified Full Time Equivalents in Bermuda

6. 相关活动

- 指出实体进行了哪项核心创收活动
- 总收入
- 百慕大的年度营运开支
- 在百慕大产生的外包支出
- 百慕大的合资格全职人力工时