

參與司法管轄區清單

Lista de Jurisdições Participantes

List of Participating Jurisdictions

生效日期

Em vigor a partir de

Effective from

2025.01.01

1. ALBANIA	33. GIBRALTAR	65. NETHERLANDS
2. ANDORRA	34. GREECE	66. NEW ZEALAND
3. ARGENTINA	35. GREENLAND	67. NIGERIA
4. AUSTRALIA	36. GRENADA	68. NORWAY
5. AUSTRIA	37. GUERNSEY	69. OMAN
6. AZERBAIJAN	38. HONG KONG, CHINA	70. PANAMA
7. BELGIUM	39. HUNGARY	71. PERU
8. BRAZIL	40. ICELAND	72. POLAND
9. BRITISH VIRGIN ISLANDS	41. INDIA	73. PORTUGAL
10. BRUNEI	42. INDONESIA	74. ROMANIA
11. BULGARIA	43. IRELAND	75. RUSSIAN FEDERATION
12. CANADA	44. ISLE OF MAN	76. SAINT KITTS AND NEVIS
13. CAYMAN ISLANDS	45. ISRAEL	77. SAINT LUCIA
14. CHILE	46. ITALY	78. SAINT VINCENT AND THE GRENADINES
15. CHINA	47. JAMAICA	79. SAN MARINO
16. COLOMBIA	48. JAPAN	80. SAUDI ARABIA
17. COOK ISLANDS	49. JERSEY	81. SINGAPORE
18. COSTA RICA	50. KAZAKHSTAN	82. SINT MAARTEN
19. CROATIA	51. KENYA	83. SLOVAK REPUBLIC
20. CURAÇAO	52. KOREA	84. SLOVENIA
21. CYPRUS	53. KUWAIT	85. SOUTH AFRICA
22. CZECH REPUBLIC	54. LATVIA	86. SPAIN
23. DENMARK	55. LEBANON	87. SWEDEN
24. DOMINICA	56. LIECHTENSTEIN	88. SWITZERLAND
25. ECUADOR	57. LITHUANIA	89. THAILAND
26. ESTONIA	58. LUXEMBOURG	90. TÜRKIYE
27. FAROE ISLANDS	59. MACAU, CHINA	91. TURKS & CAICOS ISLANDS
28. FINLAND	60. MALAYSIA	92. UNITED ARAB EMIRATES
29. FRANCE	61. MALDIVES	93. UNITED KINGDOM
30. GEORGIA	62. MALTA	94. URUGUAY
31. GERMANY	63. MAURITIUS	
32. GHANA	64. MEXICO	

註/Nota/Note :

1. 本次更新涉及刪除部份司法管轄區(詳見註 2)，基於此，倘實體帳戶持有人為投資實體且屬該等司法管轄區的稅務居民，則會觸發情況改變(CIC)。因此，報送信息的金融機構不得依賴原自證證明，並須重新斷定帳戶的狀態。

Com a presente actualização foram retiradas algumas jurisdições (vide nota 2 para mais detalhes), o que desencadeou a Alteração de Circunstâncias (CIC) no caso em que um titular de uma conta de entidade seja simultaneamente uma entidade de investimento e residente fiscal numa dessas jurisdições. Portanto, as instituições financeiras declarantes não podem confiar na autocertificação original e devem definir novamente o estado da conta.

Some jurisdictions have been removed upon this revision (see Note 2 for details). Following the removal, a Change in Circumstances (CIC) would be triggered for Entity Account Holders that are investment Entities where their tax residency is in such jurisdictions. As such, Reporting Financial Institutions cannot rely on the original Self-certification and must re-determine the status of the account.

2. 刪除的司法管轄區如下：

Foram retiradas as seguintes jurisdições:

The following jurisdictions have been removed.

- | | | |
|------------------------|----------------------|----------------|
| 1) ANGUILLA | 10) MARSHALL ISLANDS | 19) PAKISTAN |
| 2) ANTIGUA AND BARBUDA | 11) MOLDOVA | 20) QATAR |
| 3) ARUBA | 12) MONACO | 21) SAMOA |
| 4) BAHAMAS | 13) MONTENEGRO | 22) SEYCHELLES |
| 5) BAHRAIN | 14) MONTSERRAT | 23) UGANDA |
| 6) BARBADOS | 15) MOROCCO | 24) UKRAINE |
| 7) BELIZE | 16) NAURU | 25) VANUATU |
| 8) BERMUDA | 17) NEW CALEDONIA | |
| 9) LIBERIA | 18) NIUE | |