

Meaning of the Terms and Expressions used in Self-Certification Forms

Terms and Expressions	Meaning
Account Holder	<p>The “Account Holder” is the person listed or identified as the holder of a financial account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a financial account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a financial account, the partnership is the Account Holder, rather than the partners in the partnership.</p> <p>A person, other than a Financial Institution, holding a financial account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, intermediary, or legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder.</p> <p>With respect to a jointly held account, each joint holder is treated as an Account Holder.</p>
Active NFE	<p>An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:</p> <ul style="list-style-type: none"> • active NFEs by reason of income and assets; • publicly traded NFEs; • Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities; • holding NFEs that are members of a nonfinancial group; • start-up NFEs; • NFEs that are liquidating or emerging from bankruptcy; • treasury centres that are members of a nonfinancial group; or • non-profit NFEs. <p>An entity will be classified as Active NFE if it meets any of the following criteria:</p> <p>(a) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;</p> <p>(b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;</p> <p>(c) the NFE is a governmental Entity, an international organisation, a central bank, or an Entity wholly owned by one or more of the foregoing;</p> <p>(d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;</p> <p>(e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;</p> <p>(f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;</p> <p>(g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or</p> <p style="text-align: right;"><i>[Cont’d]</i></p>

	<p>h) the NFE meets all of the following requirements (a “non-profit NFE”) :</p> <ul style="list-style-type: none"> i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare; ii) it is exempt from income tax in its jurisdiction of residence; iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets; iv) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and <p>the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.</p>
Control	<p>“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official or exercises ultimate control over the management of the Entity.</p>
Controlling Person(s)	<p>“Controlling Persons” are the natural person(s) who exercise control over an Entity. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) or enforcer(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) or enforcer(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.</p> <p>Where the settlor, trustee, protector or enforcer, or beneficiary of a trust are themselves Entities then the Controlling Persons of the settlor, trustee, protector or enforcer, or beneficiary must be treated as Controlling Persons of the trust.</p> <p>In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions to those of a trust.</p>
Custodial Institution	<p>The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. This is where the Entity’s gross income attributable to the holding of financial assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.</p>
Depository Institution	<p>The term “Depository Institution” means an authorized institution as defined by section 2(1) of the Banking Ordinance (Cap. 155) or any Entity that accepts deposits in the ordinary course of a banking or similar business.</p>
Entity	<p>The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).</p>
Financial Institution	<p>The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”.</p>

<p>Investment Entity</p>	<p>The term “Investment Entity” means:</p> <p>(a) a corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –</p> <ul style="list-style-type: none"> (i) dealing in securities; (ii) trading in futures contracts; (iii) leveraged foreign exchange trading; (iv) asset management; <p>(b) an institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out one or more of the following regulated activities –</p> <ul style="list-style-type: none"> (i) dealing in securities; (ii) trading in futures contracts; (iii) asset management; <p>(c) a collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571);</p> <p>(d) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:</p> <ul style="list-style-type: none"> (i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; (ii) individual and collective portfolio management; or (iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other entity or individual. Such activities or operations do not include rendering non-binding investment advice to a customer. <p>(e) the second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above.</p>
<p>Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction</p>	<p>The term “Investment Entity that is managed by another Financial Institution and located in a Non-Participating Jurisdiction” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.</p>
<p>Investment Entity managed by another Financial Institution</p>	<p>An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in paragraph (d) above in the definition of “Investment Entity”.</p> <p>An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in (a), (b), (c) or (d) above, if any of the managing Entities is such another Entity</p>
<p>NFE</p>	<p>An “NFE” is any Entity that is not a Financial Institution.</p>
<p>Participating Jurisdiction</p>	<p>A “Participating Jurisdiction” means a jurisdiction outside Hong Kong that is specified in Part 2 of Schedule 17E of the Inland Revenue Ordinance (Cap. 112).</p>
<p>Participating Jurisdiction Financial Institution</p>	<p>The term “Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.</p>
<p>Passive NFE</p>	<p>A “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.</p>

Related Entity	<p>An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.</p>
Resident for tax purposes	<p>Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction(including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link: http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/.</p>
Specified Insurance Company	<p>The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obliged to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.</p>
“TIN” (including “functional equivalent”)	<p>The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD Automatic Exchange Portal at the following link: http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/</p> <p>Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include –</p> <ol style="list-style-type: none"> a. (for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number. b. (for Entities) a Business/company registration code/number.

自我證明表格內採用的名詞及措辭釋義

名詞及措辭	釋義
<p>帳戶持有人</p>	<p>「帳戶持有人」指被維持該財務帳戶的財務機構列明為或識辨為帳戶的持有人的人士，不論該人士是否為過渡實體。所以，如果一個信託或遺產被列明為某財務帳戶的持有人或擁有人，則帳戶持有人是該信託或遺產，而非受託人、信託的擁有人或受益人。同樣地，如果一個合夥被列明為某財務帳戶的持有人或擁有人，則帳戶持有人是該合夥，而非合夥的合夥人。</p> <p>除財務機構外，若有關人士以代理人、託管人、代名人、簽署人、投資顧問、中介人或合法監護人身份代其他人士持有財務帳戶，他不會被視為帳戶持有人。在這種情況下，帳戶持有人應為該其他人士。以一個家長與子女開立的帳戶為例，如帳戶以家長為子女的合法監護人名義開立，子女會被視為帳戶持有人。</p> <p>聯名帳戶內的每個持有人都被視為帳戶持有人。</p>
<p>主動非財務實體</p>	<p>「主動非財務實體」指符合任何以下準則的非財務實體，總括而言，有關準則指：</p> <ul style="list-style-type: none"> • 符合相關收入及資產規定的主動非財務實體； • 其股票被公開進行買賣的非財務實體； • 政府實體、國際組織、中央銀行或其全權擁有的實體； • 屬並非財務集團成員的控權非財務實體； • 新成立的非財務實體； • 正進行清盤或出現破產的非財務實體； • 屬並非財務集團成員的財資中心；或 • 非牟利的非財務實體。 <p>如符合任何以下準則，實體會被分類為主動非財務實體：</p> <p>(a) 在該年的對上一個公曆年或其他適當申報期，該非財務實體的總收入中少於50%屬被動收入；及在該公曆年或其他適當申報期內，該非財務實體持有的資產中，少於50%屬產生被動收入的資產，或屬為產生被動收入而持有的資產；</p> <p>(b) 該非財務實體的股票或該非財務實體的有關連實體股票，在某具規模證券市場中，被經常進行買賣；</p> <p>(c) 該非財務實體屬政府實體、國際組織、中央銀行或由一個或多於一個前述的實體全權擁有的實體；</p> <p>(d) 該非財務實體的活動中，相當大部分是以下活動：持有一間或多於一間從事財務機構業務以外的交易或業務的附屬公司的全部或部分已發行股份，或向該等附屬公司提供資金及服務。但不包括以下情況：該實體以投資基金形式運作，或顯示本身是投資基金，例如私人股權基金、創業資本基金、槓桿式收購基金，或以下述活動為目標的投資工具：購買或資助任何公司，然後為投資目的，持有該等公司的權益作為資本資產；</p> <p style="text-align: right;">[續]</p>

	<p>(e) 該非財務實體(「新成立的非財務實體」)尚未經營業務,亦沒有在過往經營業務,及正出於經營財務機構業務以外的業務的意圖,而將資金投資於資產。但不包括組成已超過24個月的非財務實體;</p> <p>(f) 該非財務實體在過往5年內並非財務機構,並且正對其資產進行清盤;或出於繼續或重新展開經營財務機構業務以外的業務的意圖,而進行重組;</p> <p>(g) 該非財務實體主要從事與該實體的屬並非財務機構的有關連實體進行融資及對沖交易,或為該等有有關連實體進行融資及對沖交易;但並沒有向並非其有關連實體的任何實體,提供融資或對沖服務。而其有關連實體所屬的集團,主要從事財務機構業務以外的業務;或</p> <p>(h) 該非財務實體符合以下所有要求(「非牟利的非財務實體」):</p> <p>(i) 該非財務實體在其居留司法管轄區成立和營運是純粹為了宗教、慈善、科學、藝術、文化、體育或教育的目的;或該非財務實體在其居留司法管轄區成立和營運,並且是專業組織、商業協會、總商會、勞工組織、農業或園藝組織、文化協會,或純粹為了促進社會福利而營運的組織;</p> <p>(ii) 該非財務實體在其居留司法管轄區獲豁免,而無須繳付入息稅;</p> <p>(iii) 該非財務實體並沒有任何符合以下說明的股東或成員:對該實體的收入或資產,擁有所有權權益或實益權益;</p> <p>(iv) 該非財務實體的居留司法管轄區的適用法律,或該實體的成立文件,並不准許該實體的任何收入或資產,分配予私人或非慈善實體,或為私人或非慈善實體的利益而運用該收入或資產,除非該項分配或運用是依據該實體所進行的慈善活動而作出的;或作為支付已提供的服務的合理補償的;或作為該實體以公平市值購買任何物業的付款的;及</p> <p>(v) 該非財務實體的居留司法管轄區的適用法律(或該非財務實體的成立文件)規定,該非財務實體一旦清盤或解散,其所有資產均須分配予某政府實體或其他非牟利組織,或須交還予該居留司法管轄區的政府,或該政府的政治分部。</p>
<p>控權</p>	<p>自然人對某實體的「控權」,通常透過其在實體的控制擁有權權益(典型地會按某個百分比(例如 25%)為基準)行使。如沒有自然人透過擁有權權益行使控制,該實體的控權人將會是透過其他方式對該實體行使控制的自然人;如沒有自然人識辨為透過擁有權權益對某實體行使控制,該實體的控權人將會設定為處於高級行政人員位置或對該實體的管理行使最終控制權的自然人。</p>
<p>控權人</p>	<p>「控權人」指對該實體行使控制權的自然人。就信託而言,「控權人」指屬該信託的財產授予人、受託人、保護人或執行人(如有的話)、受益人或某類別受益人的成員的個人;或任何自然人對該信託的管理行使最終控制權(包括透過一連串的控制或擁有權)。財產授予人、受託人、保護人或執行人(如有的話)、受益人或某類別受益人的成員的個人會被視為信託的「控權人」,不論該等人士是否對該信託的活動行使控制權。如財產授予人、受託人、保護人或執行人、或受益人為實體,財產授予人、受託人、保護人或執行人、或受益人的「控權人」會被視為信託的「控權人」。</p> <p>就並非信託的法律安排,「控權人」指相等於或處於一個相類於信託的人士。</p>

託管機構	<p>「託管機構」一詞指符合以下說明的實體：該實體為他人的帳戶持有財務資產，而如此持有該等財務資產，在其業務中佔相當大部分。在這情況下，該實體可歸因於持有財務資產及相關的財務服務的總收入，相等於或超過該實體在以下期間(兩者中以較短者為準)的總收入的 20%：(i) 在斷定某實體是否託管機構的年份之前的、截至 12 月 31 日(或非公曆年會計期的最後一日)為止的 3 年期間；(ii) 該實體存在的期間。</p>
存款機構	<p>「存款機構」一詞指《銀行業條例》(第 155 章)第 2(1) 條所界定的認可機構；或在銀行業務或相類業務的通常運作中接受存款的實體。</p>
實體	<p>「實體」一詞指法人或法律安排，例如：法團、組織、合夥、信託或基金會。該詞涵蓋並非個人(即自然人)的人士。</p>
財務機構	<p>「財務機構」一詞指「託管機構」、「存款機構」、「投資實體」或「指明保險公司」。</p>
投資實體	<p>「投資實體」一詞指：</p> <p>(a) 根據《證券及期貨條例》(第 571 章)獲發牌進行一項或多於一項以下受規管活動的法團-</p> <ul style="list-style-type: none"> (i) 證券交易； (ii) 期貨合約買賣； (iii) 槓桿式外匯交易； (iv) 資產管理； <p>(b) 根據《證券及期貨條例》(第 571 章)獲註冊進行一項或多於一項以下受規管活動的機構-</p> <ul style="list-style-type: none"> (i) 證券交易； (ii) 期貨合約買賣； (iii) 資產管理； <p>(c) 根據《證券及期貨條例》(第 571 章)獲認可的集體投資計劃；</p> <p>(d) 符合以下說明的實體：主要為或代表其客戶從事一項或多於一項以下活動，或主要為或代表其客戶運作一項或多於一項以下項目，作為業務：</p> <ul style="list-style-type: none"> (i) 買賣貨幣市場工具(如支票、匯票、存款證及衍生工具等)、外匯、兌換、息率及指數工具、可轉讓證券及商品期貨； (ii) 個人及集體投資組合管理； (iii) 以其他方式，代其他實體或個人投資、處理或管理財務資產或金錢。該等活動或運作並不包括向客戶提供非約束性投資諮詢。 <p>(e) 另一類投資實體(由另一財務機構管理的投資實體)是指其總收入主要可歸因於財務資產的投資、再投資或買賣並由另一存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及(d)項所述的投資實體管理的實體。</p>

位於非參與稅務管轄區並由另一財務機構管理的投資實體	<p>「位於非參與稅務管轄區並由另一財務機構管理的投資實體」一詞指其總收入主要可歸因於財務資產的投資、再投資或買賣的實體且該實體是(i) 由一個財務機構管理；及(ii) 非參與稅務管轄區財務機構。</p>
由另一財務機構管理的投資實體	<p>如果一個實體直接或通過另一服務提供者代表另一實體進行任何上述投資實體的定義(d)項所述的活動或運作，則該另一實體會被視為由該管理實體所管理。</p> <p>一個實體只有在有權自行管理另一實體的部分或全部資產的情況下，才會被視為可管理該另一實體。當一個實體由財務機構、非財務實體或個人的組合管理時，如果某一管理實體為存款機構、託管機構、指明保險公司或屬上述(a)、(b)、(c)及或(d)項所述的投資實體的實體，則該實體會被視為由另一實體管理。</p>
非財務實體	<p>「非財務實體」指並非財務機構的實體。</p>
參與稅務管轄區	<p>「參與稅務管轄區」指稅務條例(第 112 章)附表 17E 第 2 部所指明的、在香港以外的稅務管轄區。</p>
參與稅務管轄區財務機構	<p>「參與稅務管轄區財務機構」一詞指：(i) 任何居於某參與稅務管轄區的財務機構，但不包括有關財務機構位於該管轄區境外的分支機構；及(ii) 某財務機構位於某參與稅務管轄區的任何分支機構，而該財務機構並非居於該管轄區。</p>
被動非財務實體	<p>「被動非財務實體」指任何：(i) 不屬主動非財務實體的非財務實體；及(ii) 位於非參與稅務管轄區並由另一財務機構管理的投資實體。</p>
有關連實體	<p>若某實體控制另一實體，或兩個實體共同受同一人控制，則該實體是另一實體的「有關連實體」。就此而言，控制可透過直接或間接持有某實體超過 50%的表決權或股份的價值。</p>
稅務居民	<p>一般而言，如根據某個稅務管轄區的規定(包括稅收協定)，任何實體不僅就以有關稅務管轄區為來源的收入，亦因其居籍、居所、管理工作地點、成立為法團地點，或任何性質類似的其他準則，在有關稅務管轄區需要繳稅或有繳稅責任，便會成為該稅務管轄區的稅務居民。沒有稅務居民身份的實體，例如：合夥、有限法律責任合夥或類似的法律安排，應被視為其實際管理地點所在稅務管轄區的稅務居民。一個信託應被視為一個或多於一個受託人居住的稅務管轄區的居民。有關稅務居民身分的更多資訊，請聯絡閣下的稅務顧問或瀏覽經濟合作與發展組織的自動交換資料網站： http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/。</p>
指明保險公司	<p>「指明保險公司」一詞指任何屬保險公司的實體，或屬某保險公司的控權公司的實體，而該實體發出現值保險合約或年金合約，或有責任就現金值保險合約或年金合約付款。</p>

稅務編號 (包括具有等同功能的 識辨編號)	<p>「稅務編號」一詞指納稅人的識辨編號或具有等同功能的識辨編號(如無納稅人的識辨編號)。稅務編號是稅務管轄區向個人或實體分配獨有的字母與數字組合，用於識別個人或實體的身分，以便實施該稅務管轄區的稅務法律。有關可接受的稅務編號的更多詳細資訊刊載於經濟合作與發展組織的自動交換資料網站：</p> <p>http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/。</p> <p>某些稅務管轄區不發出稅務編號。但是，這些稅務管轄區通常使用具有等同識辨功能的其他完整號碼(「具有等同功能的識辨號碼」)。此類號碼的例子包括：</p> <ul style="list-style-type: none">(a) 就個人而言，社會安全號碼/保險號碼、公民/個人身份/服務代碼/號碼，以及居民登記號碼。(b) 就實體而言，商業/公司登記代碼/號碼。
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