

各国执行CRS时间节点的汇总

香港资产管理区域 2018-10-18

PMDHK旧贴文：2017年12月05日



Global Forum on Transparency
and Exchange of Information for Tax Purposes



As at August 2017

AEOI: STATUS OF COMMITMENTS
(102 jurisdictions have committed)

The table below summarises the intended implementation timelines of the new standard.¹

JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2017 (49)
Anguilla, Argentina, Belgium, Bermuda, British Virgin Islands, Bulgaria, Cayman Islands, Colombia, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Faroe Islands, Finland, France, Germany, Gibraltar, Greece, Guernsey, Hungary, Iceland, India, Ireland, Isle of Man, Italy, Jersey, Korea, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Montserrat, Netherlands, Norway, Poland, Portugal, Romania, San Marino, Seychelles, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Turks and Caicos Islands, <u>United Kingdom</u>
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2018 (53)
Andorra, Antigua and Barbuda, Aruba, <u>Australia</u> , Austria, Azerbaijan, The Bahamas, Bahrain, Barbados, Belize, Brazil, Brunei Darussalam, <u>Canada</u> , Chile, China, Cook Islands, Costa Rica, Curaçao, Dominica, Ghana, Greenland, Grenada, <u>Hong Kong (China)</u> , Indonesia, Israel, Japan, Kuwait, Lebanon, Marshall Islands, Macao (China), Malaysia, Mauritius, Monaco, Nauru, <u>New Zealand</u> , Niue, Pakistan, Panama, Qatar, Russia, Saint Kitts and Nevis, Samoa, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, <u>Singapore</u> , Sint Maarten, Switzerland, Trinidad and Tobago, Turkey, United Arab Emirates, Uruguay, Vanuatu

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OECD发布AEOI和CRS协议后，中国公民的海外资产就进入了完全透明化的时代，从2017年起全球各国已经开始执行非居民的资产信息的互换. 以下列出了几大国家、地区执行CRS时间节点汇总：

“ 01.香港 ”

高净值账户在申报年的前一年12月31日前完成信息复核，低净值账户则于申报年当年12月31日前完成。

5. 覆核先前個人帳戶

- (1) 屬高值帳戶的先前個人帳戶的覆核，須於該帳戶的申報年之前一年的12月31日或之前完成。
- (2) 屬低值帳戶的先前個人帳戶的覆核，須於該帳戶的申報年的12月31日或之前完成。

第 4 部

關於新個人帳戶的盡職審查規定

“ 02.新加坡 ”

于2017年6月7日确认与91国签署交换协议，于2018年执行首次自动交换信息。

The screenshot shows the Singapore Revenue Authority (SRA) website. The header includes the SRA logo and navigation links: About IRAS, Careers, News & Events, Publications, Ask IRAS, Useful Links, Contact Us, Feedback, and Sitemap. The main navigation bar has links for Individuals, Businesses, GST, Property, Other Taxes, Schemes, e-Services, and a LOGIN button. The page title is "FAQs on the CRS MCAA". The content area lists two questions:

Q1. How many jurisdictions have signed the CRS MCAA?

- Please refer to the full list of CRS MCAA signatories which is available [here](#).

Q2. Singapore has been establishing AEOI (CRS) relationships via the bilateral approach so why is Singapore signing the CRS MCAA now?

- The signing of the CRS MCAA reaffirms Singapore's commitment to international standards on tax cooperation.
- The MCAA has gained recognition as a multilateral framework agreement for bilateral cooperation on exchange of information, with 91 signatories (as of 7 June 2017) to the CRS MCAA.
- Signing the CRS MCAA facilitates the establishment of more bilateral AEOI relationships and commitment to implementing CRS AEOI for first exchanges by 2018.

“ 03.加拿大 ”

2017年6月30日前高净值账户需在2018年12月31日前完成申报，低净值账户则于2019年12月31日前完成。

For more information, visit the [Department of Finance Canada](#)

Expand all Collapse all

- ▶ 1. What is the Common Reporting Standard?
- ▶ 2. What are the key features of the Common Reporting Standard?
- ▶ 3. When would the Common Reporting Standard take effect?
- ▶ 4. Would the implementation of the Common Reporting Standard change how you, as an individual, interact with your Canadian financial institution?
- ▶ 5. Would the implementation of the Common Reporting Standard cause the account information of Canadian residents to be shared with other jurisdictions?
- ▶ 6. Do the legislative proposals released by the Department of Finance Canada on April 15, 2016, to implement the Common Reporting Standard propose to change any of the required reporting to the U.S. under the terms of the Canada-U.S. Intergovernmental Agreement?
- ▶ 7. When financial data is shared with another jurisdiction, must it stay confidential?
- ▼ 8. Why are the Canada Revenue Agency's partners under the Common Reporting Standard?

The Canada Revenue Agency (CRA) is working to establish partners with which to exchange CRS information well ahead of Canada's first anticipated exchange of CRS information in 2018.



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Example

On June 30, 2017, a financial institution determines a particular depository account is a lower value account (the balance of the account is less than US\$1,000,000). The financial institution completes due diligence procedures on the lower value account in March 2018 and determines that the account is held by a non-resident. The financial institution is required to report the account with respect to 2018 on the *Part XIX Information Return* filed with the CRA before May 2, 2019.

High value accounts

8.69 The review of preexisting individual accounts that are high value accounts on June 30, 2017 must be completed by December 31, 2018.

8.70 If an account with a balance over US\$1,000,000 on June 30, 2017 is identified as reportable in 2017, the financial institution is required to report the account with respect to 2017 on the *Part XIX Information Return* filed with the CRA before May 2, 2018. If an account with a balance over US\$1,000,000 on June 30, 2017 is not identified as reportable in 2017 it must be reviewed before December 31, 2018. If the financial institution is required to report the account, it must be reported with respect to 2018 (but not 2017) on the *Part XIX information Return* filed with the CRA before May 2, 2019.

Lower value accounts

8.67 The review of preexisting individual accounts that are lower value accounts on June 30, 2017, must be completed by December 31, 2019.

8.68 Where a preexisting lower value or high value account is closed after June 30, 2017, but prior to the financial institution carrying out its due diligence procedures, the account still needs to be reviewed. Where, following the due diligence procedures the account is found to be reportable, the financial institution must report the information for the closed account. Where the account is closed and the financial institution has no continuing contractual relationship with the account holder and therefore is unable to undertake action in relation to any inquiry or is unable to receive a response to any query, the account should be treated as a reportable account.

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Which charities are affected

If your charity is an Investment Entity it will be a financial institution. It must report any relevant payments it makes to tax residents outside the UK to HM Revenue and Customs (HMRC). You'll be asked to confirm the type of entity your charity is.

Your charity will also need to supply information on financial accounts under:

- the Crown Dependencies and Overseas Territories (CDOTs) agreements
- the Common Reporting Standard (CRS)

The CDOTs agreements came into effect from 1 January 2015, with first reporting due by 31 May 2016. The CRS came into effect from 1 January 2016, with first reporting due by 31 May 2017.

Between 1 January 2016 and 2017 CRS will gradually replace the CDOTs agreements. So your charity must collect data on financial accounts for the calendar year to 31 December 2016.

最早一批实施CRS的国家之一，2016年1月1日开始收集信息，2017年5月31日完成首次申报。

“ 05. 澳大利亚 ”

2016年3月18日正式加入CRS并于2017年7月1日开始收集信息，将于2018年进行首次交换信息。

Legislation

The CRS legislation received Royal Assent on 18 March 2016, and came into effect on 1 July 2017. The first exchange of information will occur in 2018.

- › Tax Laws Amendment (Implementation of the Common Reporting Standard) Act 2016
- › Tax Law Amendment (Implementation of the Common Reporting Standard) Explanatory Memorandum

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“ 06. 新西兰 ”

2018年4月3日开始反馈CRS金融账户信息。

Key Common Reporting Standard dates

This table contains key dates for implementing the Common Reporting Standard (CRS).

Date	Action
August 2016	Legislation introduced into Parliament as part of the Taxation (Business Tax, Exchange of Information and Remedial Matters) Bill.
November 2016	We called for submissions on excluded entities and accounts.
February 2017	Bill received Royal assent. Now known as the Taxation (Business Tax Exchange of Information and Remedial Matters) Act 2017. This Bill incorporated the provisions implementing the CRS for Automatic Exchange of Information (AEOI) in New Zealand.
March 2017	We called for submissions on reportable jurisdictions.
June 2017	We published the initial list of reportable jurisdictions, participating jurisdictions, as well as excluded entities and excluded accounts.
From 3 April 2018	Reporting NZFIs register and enrol for CRS with us based on their self-assessment.
From 3 April to 30 June 2018	Reporting NZFIs submit their CRS information to Inland Revenue for the period 1 July 2017 to 31 March 2018. This CRS information must be submitted to Inland Revenue by the Reporting NZFI on or before 30 June 2018.
30 September 2018	Final date for us to exchange information with other reportable jurisdictions for the reporting period 1 July 2017 to 31 March 2018.
1 April to 30 June 2019	Reporting NZFIs submit their CRS information to Inland Revenue for the period from 1 April 2018 to 31 March 2019.
30 September 2019	Final date for us to exchange information with other reportable jurisdictions for the reporting period ending 31 March 2019.
1 April to 30 June	Annual cycle of Reporting NZFIs submitting their CRS information to Inland Revenue for the previous reporting period ended 31 March. Final date to submit is 30 June.
30 September	Annual final date for us to exchange information with other reportable jurisdictions for the previous reporting period ended 31 March.



保值增值 子女传承 健康养老 规避风险

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