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通告 CIRCULAR

事項 **The U.S. Foreign Account Tax Compliance Act (FATCA)**
Subject: **– Execution of Model 2 Intergovernmental Agreement (IGA) for Hong Kong**
查詢
Enquiry: **DCASS Hotline 2979 7222**

Reference is made to the circulars dated 15 May 2014 (Ref: [CD/DCO/DCASS/005/2014](#)) and 13 June 2014 (Ref: [CD/DCO/DCASS/007/2014](#)), in relation to the U.S. Foreign Account Tax Compliance Act (FATCA).

The Government of the Hong Kong Special Administrative Region of the People's Republic of China (HKSAR Government) and the Government of the United States of America today signed an intergovernmental agreement (IGA) that will facilitate compliance with FATCA by financial institutions in Hong Kong. Please refer to the [IGA](#) published, and the [Frequently Asked Questions](#) prepared by the HKSAR Government about FATCA compliance.

FATCA became effective on 1 July 2014. Participants should assess the potential implications of FATCA on their business operations (in consultation with their professional advisers, if necessary) and, where appropriate, implemented operational and system changes to comply with FATCA, as well as any directions and requirements set out by the HKSAR Government with respect to financial institutions in Hong Kong pursuant to the IGA.

Please note that HKFE Clearing Corporation Limited and The SEHK Options Clearing House Limited had already completed the required registration with the U.S. Internal Revenue Service (IRS) as a "Reporting Financial Institution under a Model 2 Intergovernmental Agreement" in June 2014.

Further information on FATCA are available on [IRS website](#). Supplemental materials on FATCA are available on [HKEx FATCA webpage](#).

For any enquiries, please contact the DCASS hotline at 2979-7222.

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