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香港聯合交易所期權結算所有限公司  
(香港交易及結算所有限公司集團全資附屬成員機構)

THE SEHK OPTIONS CLEARING HOUSE LIMITED  
(A wholly-owned member of the Hong Kong Exchanges and Clearing Limited Group)

## 通告 CIRCULAR

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**Subject: The U.S. Foreign Account Tax Compliance Act**

**Enquiry: DCASS Hotline 2979 7222 / Email [clearingpsd@hkex.com.hk](mailto:clearingpsd@hkex.com.hk)**

In compliance with the FATCA requirements, all Reporting Model 2 financial institutions (FIs) with an FFI agreement with the U.S. Internal Revenue Service (IRS) that expired on 31 December 2016 are required to renew their FFI agreement on the [FATCA FFI Registration system](#) by 31 July 2017.

For additional guidance, please refer to the [Revenue Procedure 2017-16](#) published by the IRS. Relevant FIs which do not renew their FFI agreement by 31 July 2017, will be treated as having terminated their FFI agreement as of 1 January 2017 and may be removed from the FFI List.

As such, Participants are hereby requested to inform SEOCH on the completion of the renewal of the FFI Agreement through the online [Participant Reply Form](#) on or before **31 July 2017**.

Please note that pursuant to Rule 403E of the Options Clearing Rules of SEOCH, a Participant undertakes to provide SEOCH with sufficient information to enable SEOCH to meet any obligations relating to FATCA. If a Participant fails to complete the [Participant Reply Form](#) on or before **31 July 2017**, the relevant Participant may be assigned a default FATCA status which may be included in SEOCH's FATCA reporting to the IRS and SEOCH may also take other measures against the Participant as appropriate.

Participants should consult their own professional advisors if they have any questions regarding FATCA, including their FATCA status or how to renew the FFI agreement.

Should you have any questions on the completion of the [Participant Reply Form](#) to SEOCH, please contact DCASS Hotline at 2979 7222.

**Hector Lau**  
**Senior Vice President**  
**Cash and Derivatives Clearing Operations**