

**香港中央結算有限公司**  
(香港交易及結算所有限公司全資附屬公司)  
**Hong Kong Securities Clearing Company Limited**  
(A wholly-owned subsidiary of Hong Kong Exchanges and Clearing Limited)

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**通告 CIRCULAR**

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事項

Subject: Survey on the U.S. Foreign Account Tax Compliance Act - Reminder

查詢

Enquiry: Hotline 2979 7111

Hong Kong Securities Clearing Company Limited (HKSCC) issued a [circular](#) on 26 August 2015 regarding a survey to understand CCASS Participants' readiness to comply with the U.S. Foreign Account Tax Compliance Act (FATCA) in accordance with the terms of the Intergovernmental Agreement signed between HKSAR Government and the U.S. Government (Hong Kong IGA). Please note that pursuant to the Hong Kong IGA, all Reporting HKSAR Financial Institutions, including HKSCC, must comply with FATCA requirements accordingly.

CCASS Participants are reminded to complete and return the survey in Attachment 1 of the circular by fax to HKSCC **on or before 30 September 2015** if they have not already done so.

As mentioned in the circular, subject to the approval of the Securities and Futures Commission, HKSCC is planning to introduce rules amendments to mandate all CCASS Participants (unless being exempted under the Hong Kong IGA) to comply with FATCA as part of their ongoing obligations. Subject as aforesaid, the current plan is to implement the proposed amendments by around **September 2016** under which non-compliance with any CCASS Rules (including the aforementioned FATCA requirements) will be grounds for termination of participation by HKSCC.

It is therefore important for all CCASS Participants which are not yet in compliance with FATCA to make the necessary assessment and preparation in relation to their FATCA status and implement necessary measures to ensure their full compliance with FATCA as soon as practicable. HKSCC will soon start to contact all CCASS Participants for the required documentations and information for compliance of FATCA's due diligence requirements.

Should you have any questions, please contact the hotline at 2979-7111.

Catharine Wong  
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Depository and Nominee Services

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