



File No.: _____/_____

Statutory Declaration

Application for Tax Concession for Family-owned Investment Holding Vehicles (“Declaration”)

I, _____, (Full Name of Declarant), holder of Hong Kong Identity Card No./Passport No.*: _____, of _____ (Address),

solemnly and sincerely declare:

1. I have a direct or indirect beneficial interest in a family-owned investment holding vehicle (Note 1), namely _____ with Business Registration Number: _____, which is claiming / has claimed / will claim * profits tax concession as provided in Schedule 16E to the Inland Revenue Ordinance (Cap. 112) (“IRO”) during the year of assessment _____. The said family-owned investment holding vehicle is managed by an eligible single family office (Note 2).
2. I am the _____ (relationship) of _____ (full name of natural person denoted as “Person A” in section 4(1)(a) of Schedule 16E to the IRO) (Note 3).
3. The facts herein deposed to are within my own knowledge.

AND I make this solemn Declaration conscientiously believing the same to be true and by virtue of the Oaths and Declarations Ordinance (Cap. 11).

DECLARED by the said _____)
 at _____)
 _____, Hong Kong)
 this _____ day of _____)

 (Signature of Declarant)

Before me,
 Notary Public/ Justice of the Peace / Solicitor / Commissioner for Oaths*

*Delete whichever inapplicable

WARNING

Under section 36 of the Crimes Ordinance (Cap. 200), any person who knowingly and wilfully makes (otherwise than on oath) a statement false in a material particular in a statutory declaration shall be guilty of an offence and shall be liable on conviction upon indictment to imprisonment for 2 years and to a fine.

The IRO provides heavy penalties for any person who makes an incorrect statement. EVASION OF TAX IS A CRIMINAL OFFENCE. MAXIMUM PENALTY is a fine of \$50,000 PLUS a further fine of 3 times the undercharged amount and imprisonment for 3 years.

Personal Information Collection Statement

The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data held by the Department. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.

5. “Specified person”, in relation to a family, means:
- (a) an FIHV that is related to the family;
 - (b) a family-owned special purpose entity (“FSPE”) (Note 6) in which an FIHV mentioned in (a) above has a beneficial interest (whether direct or indirect);
 - (c) an interposed FSPE of an FIHV mentioned in (a) above ; and
 - (d) a member of the family.
6. An entity, whether established or created in or outside Hong Kong, is an FSPE if:
- (a) an FIHV has a beneficial interest (whether direct or indirect) in the entity;
 - (b) the entity is established or created (however described) solely:
 - (i) for holding (whether directly or indirectly) and administering one or more investee private companies;
 - (ii) for holding (whether directly or indirectly) and administering any asset that falls within a class specified in Schedule 16C to the IRO; or
 - (iii) for the purposes mentioned in (b)(i) and (ii) above;
 - (c) the entity does not carry on any trade or activity (including executing a legal document) except for either or both of the purposes mentioned in (b)(i) and (ii) above; and
 - (d) the entity is neither an FIHV nor an investee private company.