

Circular on Reporting related to Rule 2.1(b) of the Rules for the Capital Investment Entrant Scheme

This Circular is intended to be used as general guidance for practising members of the Hong Kong Institute of Certified Public Accountants (Institute). The Institute DOES NOT accept any responsibility or liability, and DISCLAIMS all responsibility and liability, in respect of the Circular and any consequences that may arise from any person acting or refraining from action as a result of any materials in the Circular.

A. Introduction

1. The objective of the Immigration Department of the Government of the Hong Kong Special Administrative Region's (Immigration Department) Capital Investment Entrant Scheme (the Scheme) is to facilitate the entry for residence by capital investment entrants, i.e. persons who make capital investment in Hong Kong but would not be engaged in the running of any business here. The applicant is allowed to make his choice of investments amongst permissible investment assets without the need to establish or join in a business.
2. In accordance with Rule 2 of the Rules for the Capital Investment Entrant Scheme (Scheme Rules), an applicant must satisfy certain criteria in order to qualify for admission under the Scheme. One of the criteria as set out in Rule 2.1(b) of the Scheme Rules states that the applicant must have net assets or net equity to which he is absolutely beneficially entitled with a market value of not less than HK\$6.5 million net throughout the two years preceding the date he lodged his application (specified two years period).
3. Net assets or net equity is defined in Rule 1.14 of the Scheme Rules as:

"Net assets" is used interchangeably with "Net equity" and in either case means any asset, property or equity after deducting the amount of any and every charge, lien and encumbrance secured on or attached to that asset, property or equity, as the case may be.
4. With effect from 16 March 2009, an applicant applying under "Approval-in-Principle" (AIP) or "Formal Approval" (FA) categories may engage a Certified Public Accountant (Practising) of the Institute (practising member) to issue a Report of Factual Findings to assist the applicant to demonstrate that he/ she meets the requirements of Rule 2.1(b) of the Scheme Rules. The engagement terms should be

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agreed between the applicant and the practising member.

5. The purpose of this Circular is to provide guidance to practising members when undertaking such engagements and to ensure consistency of work performed by practising members.
6. The work undertaken by practising members is only a part of the assessment process of the Immigration Department. It is envisaged that when the applicant engages a practising member to ascertain his assets or equity, the overall processing time of the application would be shortened.
7. It has been identified by the Institute's Auditing and Assurance Standards Committee (AASC), in consultation with the Immigration Department, that an agreed-upon procedures engagement conducted in accordance with Hong Kong Standard on Related Services 4400 *Engagements to Perform Agreed-Upon Procedures Regarding Financial Information* and the guidance provided in this Circular would generally be suitable for reporting under Rule 2.1(b) of the Scheme Rules.

B. General Requirements

Scope of the Scheme (Rule 3.1 of the Scheme Rules)

8. The Scheme is applicable to:
 - (a) foreign nationals (except nationals of Afghanistan, Albania, Cuba, and Democratic People's Republic of Korea);
 - (b) Macao Special Administrative Region (Macao SAR) residents;
 - (c) Chinese nationals who have obtained permanent resident status in a foreign country;
 - (d) Stateless persons who have obtained permanent resident status in a foreign country with proven re-entry facilities; and
 - (e) Taiwan residents.

Eligibility Criteria (Rule 2.1 of the Scheme Rules)

9. To qualify for admission under the Scheme, the applicant must:
 - (a) be aged 18 or above when applying for AIP or FA under the Scheme;
 - (b) have net assets to which he is absolutely beneficially entitled with a market value of not less than HK\$6.5m net throughout the two years preceding his application for AIP or FA;

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- (c) have invested within six months before submission of his application to the Immigration Department, or will invest within six months after the granting of approval in principle by the Immigration Department, not less than HK\$6.5 million in permissible investment asset classes (except Certificates of Deposit which must be invested within the latter period);
- (d) be able to demonstrate that he is capable of supporting and accommodating himself and his dependants, if any, on his own without relying on any return on the permissible investment assets, employment or public assistance in Hong Kong; and
- (e) have no adverse immigration record and meets normal immigration and security requirements.

C. Applicant's Responsibilities

- 10. In relation to the criteria as described in paragraph 9(b), the applicant can select to engage a practising member to assist the applicant to demonstrate that he/ she meets the relevant requirements. In this case, the applicant is required to provide information on the assets or equity owned in an Assets Statement, sign on the relevant sections and enclose the proof of originals/ copies on the assets or equity as shown in Appendix 2.

D. Practising Member's Responsibilities

- 11. The practising member is required only to perform work in relation to the criterion as described in paragraph 9(b). Although this criterion is related to the net assets or net equity, the practising member is only required to agree the ownership and amount of assets or equity as stated on the Assets Statement against the supporting documents as provided by the applicant and issue a report of factual findings under an agreed upon procedures engagement. The practising member is not required to perform the work on the liabilities owed by the applicant.
- 12. The practising member is not required to check the authenticity of the information as provided by the applicant.
- 13. The objective of checking the applicant's assets or equity for the specified two years period is to provide evidence that the applicant has maintained the required level of wealth across time and also provides indicative information on the source of funding for the subsequent capital investment into Hong Kong.

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14. In order to ascertain that there is a continuous minimum holding of HK\$6.5 million assets or equity by the applicant throughout the specified two-year period, the practising member should obtain sufficient appropriate evidence of the assets or equity holding at minimum three points of time throughout the specified two years except for bank assets and securities. The three points of time should be evenly distributed throughout the specified two year period. (e.g. two-year period from 30 June 2006 to 30 June 2008, the three points of time would be 30 June 2006, 30 June 2007 and 30 June 2008.) For bank assets and securities, the practising member should obtain evidence from banks or securities brokers, etc throughout the specified two years. (e.g. monthly or quarterly statements from banks or securities brokers, a letter from bank to certify the maintenance of bank balances above certain amount throughout the specified two-year period.)
15. The practising member should note that the date of application lodged is taken as the reference point for the specified two years period. In other words, for any application lodged before the engagement of a practising member under this circular, the specified two years period should end on the date of application lodged and not on the date of the completion of the Assets Statement.
16. The applicant should submit the practising member's report together with application form and other documents to the Immigration Department as soon as possible after the completion of the engagement. Although the practising member is not required to perform the work on the liabilities owed by the applicant, the applicant is required to submit a declaration of any and every charge, lien and encumbrance secured on or attached to the reported asset, real estate or equity existing throughout the specified two years together with the practising member's report to the Immigration Department. Should the applicant submit a practising member's report which is considered out-of-date by the Immigration Department, the Immigration Department has the right to request the applicant to submit further evidence on the assets or equity criteria for the intervening period.

E. Common Types of Assets or Equity

17. This Circular sets out below some procedures that may be used for the common types of assets or equity. It is not intended to provide step-by-step guidance on reporting and when carrying out such work, practising members should exercise their

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professional judgement in light of the particular circumstances of an engagement.

18. Bank Assets

The practising member should ascertain the ownership and the holding balance of the bank assets throughout the specified two year period by checking the bank statements or other relevant document¹ as described below:

- (a) check the name of the applicant on the Assets Statement to the bank document;
- (b) convert the outstanding balance into Hong Kong dollars by using the exchange rate on that balance date;
- (c) check the statement (or other letter issued by the bank) dates to ensure that it falls within the specified two years period.
- (d) Bank reference letter demonstrating the monthly balance of deposit throughout the specified two years should be provided in case of the bank account having no passbook or monthly statements. The bank reference letter should be properly certified by the bank with the authenticating stamp and authorized person's signature in an official letter bearing full name of the bank, address and phone number.

19. Real Estates

- (a) The practising member should review the relevant document which show the ownership of the real estate like, the certificate of ownership, land title, etc. If the issue date of the document is after the commencement date of the specified two years period, the practising member should obtain the purchase agreement or any other relevant document to ascertain the applicant's ownership on this real estate is established on or before the commencement date of the specified two years period.
- (b) In order to ascertain the market value of the real estate, the applicant is required to provide an appraisal report on the real estate. The appraisal report must be performed by a qualified appraiser on at least three evenly distributed points of

¹ As most of the applicants reside outside Hong Kong, they would usually provide copies of the relevant document. Although the practising member is not responsible to check the authenticity of the document, the practicing member should perform the work with an attitude of professional skepticism. The practising member may need to request for the original document in case of doubt.

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time within the specified two years period. The appraiser should be a qualified professional as recognized in the local jurisdiction where the real estate is situated. In reviewing the appraisal report, the practising member should check the real estate address, area, etc against the ownership document in (a) above.

- (c) The applicant should take note of the net value consideration on any and every charge, lien and encumbrances secured on or attached to that real estate existing throughout the specified two years. Should any abovementioned liability be attached to the real estate, applicant is required to report directly to the Immigration Department in the form of a declaration which should be submitted together with the report of factual findings.

20. Unlisted Equity Investments

- (a) The practising member should obtain the legal document such as Memorandum, Articles of Association, Business License to ascertain the existence of the investment.
- (b) The practising member should review the Memorandum or Articles of Association to ensure the establishment of ownership and shareholding of the applicant and also obtain a recent company search to check the latest ownership status.
- (c) In case of any change of ownership during the specified two years period, the practising member should obtain documents verifying the change (e.g. Capital Verification Report).
- (d) The practising member should also obtain the audited financial statements which covers the specified two-year period. The practising member should read the auditor's reports and should indicate in the report in Appendix 1 for any qualification opinions in these auditor's reports.
- (e) Any personal loan made by the applicant to a company or an individual is not considered an asset of the applicant for the purpose of the application.

- 21. The practising member is required to obtain sufficient appropriate evidence to ascertain the absolute beneficiary entitlement of the applicant's assets or equity. In

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case of joint ownership on a particular asset, the applicant needs to prove his percentage holding throughout the specified two-year period. In case there is no defined percentage holding on the asset, a legal undertaking to state the distribution percentages among the joint owners throughout the specified two-year period must be provided by the applicant. Meanwhile, the identity proof from the joint owners (i.e. the passport copy with the pages of personal particulars and signature) should be obtained.

22. The applicant could have a single asset or a combination of assets to meet the net assets or net equity test. The practising member should perform the work with an attitude of professional skepticism in ascertaining the assets reported for the purpose of meeting the net assets or net equity test.

F. Reporting

23. Attached at Appendix 1 is an example report related to Rule 2.1(b) of the Scheme Rules, based on conducting an agreed-upon procedures engagement in accordance with HKSRS 4400 and with reference to this Circular. Practising members are reminded that it provides an illustrative example only. Practising members are to use their professional judgement to ascertain the exact circumstances of each of their engagements.
24. The practising member is required to attach the completed Assets Statement by the applicant and the relevant proof of originals/ copies on the assets or equity as provided by the applicant to the report.
25. A reference guide for the completion of the Assets Statement is set out in Appendix 3. Practising members are reminded that it is for reference only and it is not an exhaustive checklist.

G. Other Considerations

26. Practising members should remind the applicants that the report issued for the purpose of this Circular would not provide a guarantee for successful application to the Scheme. The applicants are also required to satisfy other criteria as stated in the Scheme Rules.



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27. The Immigration Department may request the applicant to provide further evidence between the issue date of the report under this Circular and the actual date of submission of the application to the Immigration Department.

28. The practising member should comply with the requirements of the Institute's Code of Ethics for Professional Accountants. A professional accountant is required to comply with the following fundamental principles:
 - a. Integrity;
 - b. Objectivity;
 - c. Professional competence and due care;
 - d. Confidentiality; and
 - e. Professional behaviour.

29. The AASC of the Institute welcomes your comments and feedback, which should be sent to commentletters@hki CPA.org.hk, for the attention of Steve Ong, Director, Standard Setting.

Date of Circular: 13 March 2009



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APPENDIX 1

Example of a Report related to Rule 2.1(b) of the Rules for the Capital Investment Entrant Scheme

REPORT OF FACTUAL FINDINGS

To [Applicant Name]

We have performed the procedures agreed with you and enumerated below with respect to the assets owned by you at various dates within the period from [date] to [date], as set forth in Annexes A to C.

Our engagement was undertaken in accordance with the Hong Kong Standard on Related Services 4400, "Engagements to Perform Agreed-Upon Procedures Regarding Financial Information" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

The procedures were performed solely to assist you in demonstrating to the Immigration Department of the Government of the Hong Kong Special Administrative Region ("Government") that you meet the requirements of Rule 2.1(b) of the Rules for the Capital Investment Entrant Scheme ("CIES") issued by the Immigration Department of the Government and are summarized as follows:

(List out the procedures)

1. We obtained your Assets Statement in relation to your application under CIES and checked its arithmetic accuracy.
2. We checked your name and the bank balance throughout the period from [date] to [date] as stated on the Assets Statement against the letter from [name of the bank] dated [], provided to us by you.
3. We checked your name and the bank balances throughout the period from [date] to [date] as stated on the Assets Statement against the passbook issued by [name of the bank] in respect of the account with such bank in your name [and [Name of the Co-owner] if any], provided to us by you.
4. We checked your name and the amount of the bank deposits throughout the period from [date] to [date] as stated on the Assets Statement against the certificate of deposit[s] issued by the [name of the bank] dated [date] in respect of the deposit[s] with such bank in your name [and [Name of the Co-owner] if any], provided to us by you.
5. We checked your name and the values of the real estates as stated on the Assets Statement located at [address] and [address] against the appraisal reports issued by [name of the Appraiser] dated [date], [date] and [date], provided to us by you.
6. We checked your name and ownership percentage as stated on the Assets Statement against the real estate ownership certificates for the real estates located at [address] and [address], provided to us by you.
7. We checked your name, the ownership percentage and the net asset value of [name of the Company] as stated on the Assets Statement against the audited financial statements of [name of the Company] for the year ended [date], [date] and [date] audited by [name of auditor] dated [date], [date] and [date] respectively, provided to us by you.

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8. We

We report our findings below:

(List out the findings)

- (a) With respect to item 1 we found the Assets Statement to be arithmetically accurate.
- (b) With respect to item 2 we found the name and the bank balance to be in agreement.
- (c) With respect to item 3 we found the name and the bank balances to be in agreement.
- (d) With respect to item 4 we found the name and the amount of bank deposits to be in agreement.
- (e) With respect to item 5 we found the name and the values of the real estates to be in agreement.
- (f) With respect to item 6 we found the name and the ownership percentage to be in agreement.
- (g) With respect to item 7 we found the name, the ownership percentage and the net asset value to be in agreement.
- (h) With respect to item 8 we foundwith the following exceptions:

(Detail the exceptions)

The procedures do not constitute an assurance engagement performed in accordance with Hong Kong Standards on Auditing, Hong Kong Standards on Review Engagements or Hong Kong Standards on Assurance Engagements issued by the HKICPA (collectively referred to as "Hong Kong assurance standards"), and, as such, no assurance is expressed. We have not performed any additional procedures to verify the authenticity of any information provided by you to us.

Had we performed additional procedures or had we performed an assurance engagement in respect of the assets owned by you within the period from [date] to [date] in accordance with Hong Kong assurance standards, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the third paragraph of this report and is for your information only, and is not to be used for any other purpose or to be distributed to any other parties, except that we agree that a copy of this report may be provided to the Immigration Department of the Government. We expressly disclaim any liability or duty to any other party for the content in this report. This report relates only to the items specified above and does not necessarily extend to all the net assets or net equity of you.

XYZ & Co.

Certified Public Accountants (Practising) [or Certified Public Accountants]*

Hong Kong

Date

* Delete as appropriate



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APPENDIX 2

Assets Statement in Relation to Application under Capital Investment Entrant Scheme

I. Statement of purpose

The purpose of this Assets Statement is to assist the Applicant in the preparation of his application to demonstrate to the Immigration Department of the Government that the Applicant meets the requirement of paragraph 2.1(b) of the Rules for the Capital Investment Entrant Scheme (CIES), namely, having Net assets or Net equity to which he is absolutely beneficially entitled with a Market value of not less than HK\$6.5 million Net throughout the two years preceding the date he lodged his Application for Approval-in-Principle or Formal Approval under CIES and in accordance with its requirements.

II. Declaration of the Applicant

1. I declare that the information given at Annexes A to C is true and correct to the best of my knowledge and belief and all assets (with my portion of share listed therein) are under my absolute beneficial entitlement throughout the two years preceding the date this Assets statement is completed.
2. I understand that a person who knowingly and willfully makes a statement or gives information which he/she knows to be false or does not believe to be true shall be guilty of an offence under the Laws of Hong Kong and any permission to enter or remain in Hong Kong granted shall have no effect.
3. I consent to your disclosing any personal data or other information concerning myself and any supplementary information that may be required and collected by you in the course of or in connection with processing my application under the CIES to the Government policy bureaux and departments and relevant agencies, organizations and authorities both within and outside the Government for the purpose of processing my application.
4. I authorize all government departments or authorities and other quasi-government organizations to release any record or information which the Immigration Department of the Government may require for the processing of my application.

Signature of Applicant: _____

Name of Applicant: _____

Date: _____



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Annex A

List of assets¹ in _____[^]_____ (MM/YYYY) (month in which the Assets Statement is completed / the Application is lodged*)

*Delete where inappropriate

Type of assets to which Applicant is absolutely beneficially entitled	Description of documents inspected (explanatory notes included if any)	Date of Balance (DD/MM/YYYY)	Market value of assets (HK\$ or HK\$ equivalent ²)	Percentage of absolute beneficial ownership	Share of market value of assets (HK\$ or HK\$ equivalent ²)	Encl. (proof original/copy)
Bank deposits ³ (i.e. savings & time deposits)						
Securities, Bonds & Funds ³						
Real Estate						
Shares in company						
Others (please specify)						
Total share of market value of assets			HK\$			

Signature of Applicant: _____

Name of Applicant: _____

Date: _____

1 The Rules for the CIES require that the Applicant's absolute beneficial entitlement is throughout the two years preceding the date the Applicant lodged his Application for Approval-in-Principle or Formal Approval.

2 Please use the exchange rate as at the asset valuation date or the last day of the concerned month.

3 Please list out the details of bank deposits, securities, bonds & funds throughout the one year period ended on the month as indicated in [^] above.



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Annex B

List of assets¹ in _____[^] (MM/YYYY) (one year before the Assets Statement is completed / the Application is lodged*)

*Delete where inappropriate

Type of assets to which Applicant is absolutely beneficially entitled	Description of documents inspected (explanatory notes included if any)	Date of Balance (DD/MM/YYYY)	Market value of assets (HK\$ or HK\$ equivalent ²)	Percentage of absolute beneficial ownership	Share of market value of assets (HK\$ or HK\$ equivalent ²)	Encl. (proof original/copy)
Bank deposits ³ (i.e. savings & time deposits)						
Securities, Bonds & Funds ³						
Real Estate						
Shares in company						
Others (please specify)						
Total share of market value of assets			HK\$			

Signature of Applicant: _____

Name of Applicant: _____

Date: _____

-
- 1 The Rules for the CIES require that the Applicant's absolute beneficial entitlement is throughout the two years preceding the date the Applicant lodged his Application for Approval-in-Principle or Formal Approval.
 - 2 Please use the exchange rate as at the asset valuation date or the last day of the concerned month.
 - 3 Please list out the details of bank deposits, securities, bonds & funds throughout the one year period ended on the month as indicated in [^] above.



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Annex C

List of assets¹ in _____ (MM/YYYY) (two years before the Assets Statement is completed / the Application is lodged*)

*Delete where inappropriate

Type of assets to which Applicant is absolutely beneficially entitled	Description of documents inspected (explanatory notes included if any)	Date of Balance (DD/MM/YYYY)	Market value of assets (HK\$ or HK\$ equivalent ²)	Percentage of absolute beneficial ownership	Share of market value of assets (HK\$ or HK\$ equivalent ²)	Encl. (proof original/copy)
Bank deposits (i.e. savings & time deposits)						
Securities, Bonds & Funds						
Real Estate						
Shares in company						
Others (please specify)						
Total share of market value of assets			HK\$			

Signature of Applicant: _____

Name of Applicant: _____

Date: _____

¹ The Rules for the CIES require that the Applicant's absolute beneficial entitlement is throughout the two years preceding the date the Applicant lodged his Application for Approval-in-Principle or Formal Approval.

² Please use the exchange rate as at the asset valuation date or the last day of the concerned month.

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APPENDIX 3

Reference Guide for the Completion of Assets Statement

A. Non-exhaustive check-list of the documents to be inspected for different types of assets

Type of assets to which Applicant is absolutely beneficially entitled	Description of documents inspected (explanatory notes included if any)	Country/ district applied
Bank deposits (i.e. savings & time deposits)	<ol style="list-style-type: none"> 1. Monthly statement of bank account/ Bank passbook 2. Reference letter from the bank 3. Certificate of deposit from the bank 	All All All
Securities, Bonds & Funds	<ol style="list-style-type: none"> 1. Monthly statement of the securities account 2. Reference letter from the securities company 3. Contract signed between Applicant and securities company in the time of account opening 4. Notarial certificate from the Public Notary Office in verifying the authenticity of the stamps in the monthly statement/reference letter from the securities company 	All All Mainland Mainland
Real Estate	<ol style="list-style-type: none"> 1. Land registry record showing the real estate ownership 2. Real estate ownership certificate (real estate in city) 3. National-owned land use permit (land in the countryside) 4. Professional valuation report 	All Mainland Mainland All
Shares in company	<ol style="list-style-type: none"> 1. AR1 from Company Registry/ Applicant's ownership proof from the official authority 2. Enterprise Legal Representative Business License 3. Capital verification report (if any) 4. Latest company information print-out from Industrial and Commercial Administration Bureau 5. Share certificate, Certificate of incumbency & Certificate of corporation 6. Auditor's report 	HK/ overseas Mainland Mainland Mainland British Virgin Island (BVI) All
Others (please specify)	Any of the submission in certifying the market value and applicant's absolutely beneficially entitlement on the provided assets	All

Remarks: Given that it is impracticable to list all actions taken or documents inspected from the worldwide assets proofs, it is reminded that the above list is not exhaustive and should be considered as a reference guide.

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B. Sample of a completed Assets Statement

List of assets in March 2009 (month in which the Assets Statement is completed)

(MM/YYYY)

Type of assets to which Applicant is absolutely beneficially entitled	Description of documents inspected (explanatory notes included if any)	Date of Balance (DD/MM/YYYY)	Market value of assets (HK\$ or HK\$ equivalent)	Percentage of absolute beneficial ownership	Share of market value of assets (HK\$ or HK\$ equivalent)	Encl. (proof original/copy)
Bank deposits* (i.e. savings & time deposits)	1. Copies of monthly statements from Apr 08 to Mar 09 from XXX Bank	XX Apr 2008	HK\$1,000,000	100%	HK\$1,000,000	(1)a-b
		.	.	.		
	XX Mar 2009	HK\$1,000,000	100%			
	.	.	.			
2. Original of reference letter showing account monthly balance from Apr 08 to Mar 09 from XXX Bank	XX Apr 2008	HK\$1,000,000	100%	HK\$1,000,000		
	.	.	.			
	XX Mar 2009	HK\$1,000,000	100%			
	.	.	.			
Securities, Bonds & Funds*	1. Certified true copy of contract signed between Applicant and XXX securities company at the time of account opening in 2006	XX Apr 2008	XX\$500,000 (1XX\$:2HK\$)	100%	HK\$1,000,000	(2)a-b
		.	.	.		
	XX Mar 2009	XX\$500,000 (1XX\$:2HK\$)	100%			
	.	.	.			
2. Notarized certificate of the monthly balances in respect of Applicant's securities account in XXX securities company from Apr 08 to Mar 09	XX Apr 2008	XX\$500,000 (1XX\$:2HK\$)	100%	HK\$1,000,000		
	XX Mar 2009	XX\$500,000 (1XX\$:2HK\$)	100%			



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Real Estate	<ol style="list-style-type: none"> 1 Original of professional valuation report in respect of Mainland real estate X in Mar 09 2 Copy of real estate ownership certificate 3 Original of joint declaration from all owners of the real estate 	XX Mar 2009	RMB4,000,000 (1RMB:1HK\$)	50%	HK\$2,000,000	(3)a-c
Shares in company	<ol style="list-style-type: none"> 1. Original of auditor's report as at XX Mar 2009 in respect of company XXX 2. Copy of enterprise legal representative business license with annual pass in 2008-9 3. Copy of capital verification report certifying the Applicant's legal and beneficial holding of 10% of the shares in the company since March 2006 4. Original of the latest print-out from the I&CA Bureau certifying the Applicant's holding of 10% of the shares in the company till Mar 2009 	XX Mar 2009	RMB15,000,000 (1RMB:1HK\$)	10%	HK\$1,500,000	(4)a-d
Others (please specify)	Nil					
Total share of market value of assets					HK\$6,500,000	

* For bank deposits, securities, bonds and funds, the balances throughout the period (monthly or quarterly, etc depending on the frequency of the relevant statements or letters issued by the banks or securities brokers, etc) are required to be listed out in the Assets Statement. However, only the balances for the month in which the Assets Statement is completed, are used for the calculation of the total share of market value of assets.

Signature of Applicant: _____

Name of Applicant: _____ Mr XXX

Date: _____ XX March 2009



附件一

有關《資本投資者入境計劃的規則》第 2.1(b)條報告之範例

工作結論報告

致[申請人姓名]

就附件 A 至 C 所載閣下於[日期]至[日期]期間內的特定日期所擁有的資產，我們已執行與閣下商定的程序，有關程序列舉如下。

我們是根據香港會計師公會（「公會」）頒佈的《香港相關服務準則》第 4400 號「對財務信息執行商定程序」而執行工作。

我們所執行的程序僅為協助閣下向香港特別行政區政府入境事務處（「入境事務處」）展示閣下已符合入境事務處頒佈的《資本投資者入境計劃的規則》第 2.1(b)條的規定，這些程序概述如下：

（列舉程序）

1. 我們已取得閣下根據資本投資者入境計劃遞交的資產報表，並已檢查該報表的計算是否準確。
2. 我們已檢查資產報表所載閣下的姓名及於[日期]至[日期]期間的銀行結餘與閣下所提供[銀行名稱]於[日期]之函件的資料是否相符。
3. 我們已檢查資產報表所載閣下的姓名及於[日期]至[日期]期間的銀行結餘與閣下所提供[銀行名稱]就以閣下[及共同擁有人名稱]（如有）名義於該行所開設賬戶而發出的存摺是否相符。
4. 我們已檢查資產報表所載閣下的姓名及於[日期]至[日期]期間的銀行存款數額與閣下所提供[銀行名稱]於[日期]就以閣下[及共同擁有人名稱]（如有）名義於該行的存款而發出的存款單是否相符。
5. 我們已檢查資產報表所載閣下的姓名及位於[地址]及[地址]的房地產價值與閣下所提供[估值師名稱]分別於[日期]、[日期]及[日期]發出的估值報告是否相符。
6. 我們已檢查資產報表所載閣下的姓名及擁有權百分比與閣下所提供位於[地址]及[地址]之房地產的房地產權證是否相符。



7. 我們已檢查資產報表所載閣下的姓名、所佔[公司名稱]的擁有權百分比及資產淨值與閣下所提供日期分別為[日期]、[日期]及[日期]的[公司名稱]截至[日期]、[日期]及[日期]止年度的經「核數師名稱」審計的財務報表是否相符。
8. 我們……

我們報告工作結論如下：

（列舉工作結論）

- (a) 就商定程序第 1 項，我們發現資產報表的計算結果準確。
- (b) 就商定程序第 2 項，我們發現姓名及銀行結餘與提供的資料相符。
- (c) 就商定程序第 3 項，我們發現姓名及銀行結餘與提供的資料相符。
- (d) 就商定程序第 4 項，我們發現姓名及銀行存款數額與提供的資料相符。
- (e) 就商定程序第 5 項，我們發現姓名及房地產價值與提供的資料相符。
- (f) 就商定程序第 6 項，我們發現姓名及擁有權百分比與提供的資料相符。
- (g) 就商定程序第 7 項，我們發現姓名、擁有權百分比及資產淨值與提供的資料相符。
- (h) 就商定程序第 8 項，我們發現以下……例外事項：

（詳述例外事項）

以上的商定程序並不構成按照公會頒佈的《香港審計準則》、《香港審閱業務準則》或《香港鑒證業務準則》（統稱「香港鑒證準則」）而執行的鑒證工作，因此我們不發表任何鑒證意見。我們並無執行任何額外程序以核實閣下所提供的資料是否真確。

如果我們就閣下於[日期]至[日期]期間擁有的資產執行商定程序以外的程序或根據「香港鑒證準則」而執行鑒證工作，我們可能會發現到應向閣下報告的其他事宜。



本報告僅用作第三段所述的用途，並僅供閣下參考。除了我們同意可向入境事務處提供此報告副本外，此報告不得用作任何其他用途或分發給任何其他人士。我們表明概不就本報告內容向任何其他人士承擔任何責任或義務。本報告僅與上述指定事項有關，並不必然地伸延至閣下全部資產淨值或權益淨值。

XYZ & Co.

執業會計師[或會計師]*

香港

日期

* 刪去不適用者



附件二

有關資本投資者入境計劃申請的資產報表

I. 用途聲明

本資產報表旨在協助申請人填報資本投資者入境計劃申請時，向香港政府入境事務處證明申請人本人符合《資本投資者入境計劃的規則》第 2.1(b)段所載的規定，即在符合該計劃的規定的情況下，申請人在遞交原則上批准或正式批准的申請前兩年內，一直絕對實益擁有市值不少於 650 萬港元淨值的淨資產或淨資本。

II. 申請人的聲明

1. 本人聲明，就本人所知及所信，在附件 A 至 C 所填報的資料均屬真實及正確，並在填寫本資產報表前的兩年之內，本人一直絕對實益擁有填報的所有資產（及其上載列的本人所佔份額）。
2. 本人明白，根據香港法例，任何人如明知而故意申報失實或填報明知其為虛假或相信為不真實的資料，即屬違法，而該人所獲准的進入或逗留期限即告無效。
3. 本人同意入境處可因處理本人的資本投資者入境計劃申請，而向政府政策局及部門，以及政府內外的相關機構、機關及組織披露有關本人的個人資料或其他資料，以及入境處在處理本人的申請期間或與處理申請有關所需及收集的任何補充資料。
4. 本人授權所有政府部門或機關及其他半官方機構，向香港政府入境事務處提供為處理本人的申請所需的任何記錄或資料。

申請人簽署： _____

申請人姓名： _____

日期： _____



在 _____[^] (年/月) (填報資產報表/遞交申請*的月份) 的資產¹表

*刪去不適用者

申請人絕對 實益擁有 的資產類別	檢查的文件類別 (如有需要， 請加上註釋)	結餘日期 (年/月/日)	資產市值 (港元或 等值港元 ²)	所佔絕對實 益擁有權 的比率	所佔資產市值 (港元或等值港元 ²)	附件 (證明文件 正/副本)
銀行存款 ³ (即儲蓄及 定期存款)						
證券、債券及 基金 ³						
房地產						
公司股份						
其他 (請註明)						
所佔資產市值總計			港元			

申請人簽署： _____

申請人姓名： _____

日期： _____

1. 根據《資本投資者入境計劃的規則》規定，申請人在遞交原則上批准或正式批准的申請前兩年內，須一直絕對實益擁有有關資產。
2. 請以資產估值日期或有關月份最後一日的匯率計算。
3. 請詳細列出上面[^]符號顯示的日期前一年內有關銀行存款、證券、債券及基金的詳情。

在 _____[^] (年/月) (填報資產報表/遞交申請*前一年) 的資產¹表

*刪去不適用者

申請人絕對 實益擁有 的資產類別	檢查的文件類別 (如有需要， 請加上註釋)	結餘日期 (年/月/日)	資產市值 (港元或 等值港元 ²)	所佔絕對實 益擁有權 的比率	所佔資產市值 (港元或等值港元 ²)	附件 (證明文件 正/副本)
銀行存款 ³ (即儲蓄及 定期存款)						
證券、債券及 基金 ³						
房地產						
公司股份						
其他 (請註明)						
所佔資產市值總計			港元			

申請人簽署： _____

申請人姓名： _____

日期： _____

1. 根據《資本投資者入境計劃的規則》規定，申請人在遞交原則上批准或正式批准的申請前兩年內，須一直絕對實益擁有有關資產。
2. 請以資產估值日期或有關月份最後一日的匯率計算。
3. 請詳細列出上面[^]符號顯示的日期前一年內有關銀行存款、證券、債券及基金的詳情。



在 _____ (年/月) (填報資產報表/遞交申請*前兩年) 的資產¹表

*刪去不適用者

申請人絕對 實益擁有 的資產類別	檢查的文件類別 (如有需要， 請加上註釋)	結餘日期 (年/月/日)	資產市值 (港元或 等值港元 ²)	所佔絕對實 益擁有權 的比率	所佔資產市值 (港元或等值港元 ²)	附件 (證明文件 正/副本)
銀行存款 (即儲蓄及 定期存款)						
證券、債券及 基金						
房地產						
公司股份						
其他 (請註明)						
所佔資產市值總計			港元			

申請人簽署： _____

申請人姓名： _____

日期： _____

1. 根據《資本投資者入境計劃的規則》規定，申請人在遞交原則上批准或正式批准的申請前兩年內，須一直絕對實益擁有有關資產。
2. 請以資產估值日期或有關月份最後一日的匯率計算。

附件三

填報資產報表參考指引

A. 就各類別資產提交檢查的主要文件核對清單

申請人絕對實益 擁有的資產類別	檢查的文件類別 (如有需要，請加上註釋)	適用國家 ／地區
銀行存款 (即儲蓄及 定期存款)	1. 銀行帳戶月結單／銀行存摺 2. 銀行發出的證明信 3. 銀行發出的存款證	全部 全部 全部
證券、債券 及基金	1. 證券帳戶月結單 2. 證券公司發出的證明信 3. 申請人與證券公司在開設帳戶時 簽訂的合約 4. 公證處發出的公證書，以核實證券 公司在月結單／證明信上的印章 是否真確	全部 全部 內地 內地
房地產	1. 註明物業擁有權的土地註冊處記錄 2. 房地產權證(城市物業) 3. 國有土地使用權證(鄉郊土地) 4. 專業估價報告	全部 內地 內地 全部
公司股份	1. 公司註冊處發出的 AR1 表格／官方機構發出有關申請 人的公司擁有權證明 2. 公司法人營業執照 3. 驗資報告(如有) 4. 工商行政管理局列印的最新公司資料 5. 股票、職權證明書及公司註冊證明書 6. 審計師報告	香港／ 海外 內地 內地 英屬處女島 全部
其他 (請註明)	可證明資產市值及申請人絕對實益擁有 資產的任何文件	全部

備註：請注意，鑑於無法列出當局採取的所有行動或檢查的全球資產證明文件，上表所臚列的資料並非詳盡無遺，僅供作參考指引用途。



B. 已完成的資產報表之樣本

在 2009年3月 (年/月) (填報資產報表的月份) 的資產表

申請人絕對 實益擁有的 資產類別	檢查的文件類別 (如有需要， 請加上註釋)	結餘日期 (年/月/日)	資產市值 (港元或等值 港元)*	所佔絕對實 益擁有權的 比率	所佔資產市值 (港元或 等值港元)	附件 (證明文件正/ 副本)
銀行存款* (即 儲蓄及定期存 款)	1. XXX 銀行發出由 08 年 4 月 至 09 年 3 月的月結單副本	2008 年 4 月 XX 日	1,000,000 港元	100%	1,000,000 港元	(1)a-b
		:	:	:		
	2009 年 3 月 XX 日	1,000,000 港元	100%			
	:	:	:			
	2. XXX 銀行發出的證明信正 本展示 08 年 4 月至 09 年 3 月的每月戶口結餘	2008 年 4 月 XX 日	1,000,000 港元	100%	1,000,000 港元	
		:	:	:		
	2009 年 3 月 XX 日	1,000,000 港元	100%			
	:	:	:			
證券、債券及基 金*	1. 申請人與 XXX 證券公司在 2006 年開設帳戶時簽訂的 合約核證副本	2008 年 4 月 XX 日	500,000 XX 元 (1XX 元 : 2 港元)	100%	1,000,000 港元	(2)a-b
		:	:	:		
	2. 有關申請人在 XXX 證券公 司的證券帳戶由 08 年 4 月 至 09 年 3 月月結的公證書	2009 年 3 月 XX 日	500,000 XX 元 (1XX 元 : 2 港元)	100%		
	:	:	:			



房地產	1. 有關內地物業 X 於 09 年 3 月的專業估價報告正本 2. 房地產權證副本 3. 所有物業業主的聯合聲明正本	2009 年 3 月 XX 日	人民幣 4,000,000 元 (人民幣 1 元 : 1 港元)	50%	2,000,000 港元	(3)a-c
公司股份	1. 有關 XXX 公司截至 2009 年 3 月 xx 日的審計師報告正本 2. 公司法人營業執照 (通過 2008-9 年年檢) 副本 3. 驗資報告副本, 證明申請人自 2006 年 3 月起合法及實益持有該公司 10% 股份 4. 工商行政管理局列印的最新公司資料正本, 證明申請人持有該公司 10% 股份至 2009 年 3 月	2009 年 3 月 XX 日	人民幣 15,000,000 元 (人民幣 1 元 : 1 港元)	10%	1,500,000 港元	(4)a-d
其他 (請註明)	無		-	-	-	-
總計			6,500,000 港元			

^有關銀行存款、證券、債券及基金全期內結餘(以月結或季結等方式,視乎由銀行或金融機構發出相關結餘報表或文書的頻率而定)必須在資產報表臚列。但是,在匯報申請人所佔資產市值總計時,只需選用填寫資產報表當月的資產結餘作計算。

申請人簽署: _____

申請人姓名: _____ XXX 先生

日期: _____ 2009 年 3 月 xx 日