

Tax Requirements Notice

稅務要求通知

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TAX REQUIREMENTS NOTICE

This Notice sets out terms relating to tax withholding, reporting and associated requirements which apply to and are binding on customers of DBS Bank (Hong Kong) Limited and DBS Bank Ltd., Hong Kong Branch (together the “**Bank**”) and applicants for banking or financial services and facilities from the Bank (referred to in this Notice as “**You**” or “**Your**”). The provisions of this Notice shall form part of the account terms and conditions and/or the agreements or arrangements that You enter into with the Bank.

For the purposes of this Notice, “**DBS Group**” means DBS Bank Ltd. and its branches, holding company, representative offices, subsidiaries and affiliates (including branches or offices of such subsidiary or affiliate).

In this Notice “**Compliance Requirement**” means obligations imposed on any member of the DBS Group under or pursuant to:

- (a) any law binding or applying to it within or outside Hong Kong existing currently and in the future (e.g. the Inland Revenue Ordinance and its provisions including those concerning automatic exchange of financial account information);
- (b) any guidelines or guidance given or issued by any legal, regulatory, governmental, tax, law enforcement or other authorities, or self-regulatory or industry bodies or associations of financial services providers within or outside Hong Kong existing currently and in the future (e.g. guidelines or guidance given or issued by the Inland Revenue Department including those concerning automatic exchange of financial account information);
- (c) any present or future contractual or other commitment with local or foreign legal, regulatory, governmental, tax, law enforcement or other authorities, or self-regulatory or industry bodies or associations of financial services providers that is assumed by or imposed on the Bank or any other member of DBS Group by reason of its financial, commercial, business or other interests or activities in or related to the jurisdiction of the relevant local or foreign legal, regulatory, governmental, tax, law enforcement or other authority, or self-regulatory or industry bodies or associations.

1. Disclosure of information

You consent to and authorise the Bank, its staff and any other person who by reason of their scope of work or capacity or office have access to the Bank’s records, registers or any correspondence or material with regards to Your personal and account information (“**Personal Information**”) to disclose any of the Personal Information, where such disclosure is required under any applicable Compliance Requirement, to:

- (a) any of the Bank’s branches, representative offices, related companies, subsidiaries, or any of the Bank’s other offices, wherever situated and which may be within or outside of Hong Kong; and
- (b) any local or foreign legal, regulatory, governmental, tax, law enforcement or other authorities, or self-regulatory or industry bodies or associations of financial services providers, including any settlement and clearing agency, whether Hong Kong or foreign,

all of which may be within or outside Hong Kong and may be existing currently and in the future.

You undertake and agree to obtain this consent and authorization from any person associated with You, including Your legal and equitable owners and payment recipients, in respect of which the disclosures may be required under any Compliance Requirement.

2. Notification of change in circumstances

You will promptly notify the Bank in writing of any change in:

- (a) Your particular(s), circumstance(s), status, including any change in citizenship, residence, tax residency, address(es) on record, telephone or facsimile number and email address; and
- (b) (where applicable) Your constitution, shareholders, partners, directors or company secretary, or the nature of Your business.

3. Cooperation with enquiries

You will cooperate fully in respect of any enquiry that the Bank may make for the purposes of compliance with any Compliance Requirement including promptly providing all relevant information, details and/or documents as may be necessary to enable the Bank to comply with the same.

4. Right to withhold payments

Any sum that may be payable by the Bank to You shall be subject to all applicable laws and regulations, including Compliance Requirements and rules prescribed by the relevant settlement and clearing agencies, any withholding tax requirement, foreign exchange restriction or control. You agree and acknowledge that pursuant to the foregoing the Bank may, without notice or liability to You, perform, or cause to be performed withholding of any monies payable to You, deposit any such monies into a sundry or other account and/or retain such monies pending determination of the applicability of such withholding tax requirement, foreign exchange restriction or control. The Bank shall not be liable for any gross up or any losses that may be incurred by reason of such withholding, retention or deposit.

5. Termination

You agree that the Bank has a right to block transactions, transfer arrangements or terminate all or any of Your accounts or the agreements or arrangements entered into between You and the Bank at any time without having to give any reason or notice if You fail to comply with any of the requirements under this Notice.

6. Inconsistent terms

If there is any inconsistency between the terms herein and any other terms in the account terms and conditions and/or the agreements or arrangements that You entered into with the Bank, the terms herein shall prevail insofar as they relate to the Bank’s compliance with the Compliance Requirements.

EXPLANATORY NOTE ON PROFESSIONAL INVESTOR

The Securities and Futures Ordinance (“SFO”) provides the definition of a “Professional Investor” in section 1 of Part 1 of Schedule 1 to the SFO. For the purposes of paragraph (j) of the definition of Professional Investor under the SFO, the Securities and Futures (Professional Investors) Rules (“PI Rules”) stipulates that the Professional Investor means:

- (a) any trust corporation having been entrusted under the trust or trusts of which it acts as a trustee with total assets of not less than HK\$40 million or its equivalent in any foreign currency at the relevant date or-
 - (i) as stated in the most recent audited financial statement prepared-
 - (A) in respect of the trust corporation; and
 - (B) within 16 months before the relevant date;
 - (ii) as ascertained by referring to one or more audited financial statements, each being the most recent audited financial statement, prepared-
 - (A) in respect of the trust or any of the trusts; and
 - (B) within 16 months before the relevant date; or
 - (iii) as ascertained by referring to one or more custodian statements issued to the trust corporation-
 - (A) in respect of the trust or any of the trusts; and
 - (B) within 12 months before the relevant date;
- (b) any individual, having a portfolio on his/her own account or/and a portfolio-
 - (i) on a joint account with his/her associates; or
 - (ii) on a joint account with one or more persons other than his/her associates (An individual’s share of a portfolio is based on his/her share specified in a written agreement among the account holders. In the absence of a written agreement, an equal share of the portfolio is deemed); or
 - (iii) of a corporation which has as its principal business the holding of investments and is wholly owned by him/her of not less than HK\$8 million or its equivalent in any foreign currency at the relevant date or-
 - (A) as stated in a certificate issued by an auditor or a certified public accountant of the individual within 12 months before the relevant date; or
 - (B) as ascertained by referring to one or more custodian statements issued to the individual (either alone or/and with other persons) within 12 months before the relevant date;
- (c) any corporation or partnership having-
 - (i) a portfolio of not less than HK\$8 million or its equivalent in any foreign currency; or
 - (ii) total assets of not less than HK\$40 million or its equivalent in any foreign currency, at the relevant date, or as ascertained by referring to-
 - (iii) the most recent audited financial statement prepared-
 - (A) in respect of the corporation or partnership (as the case may be); and
 - (B) within 16 months before the relevant date; or
 - (iv) one or more custodian statements issued to the corporation or partnership (as the case may be) within 12 months before the relevant date; and
- (d) any corporation the sole business of which at the relevant date is to hold investments and which at the relevant date is wholly owned by any one or more of the following persons-
 - (i) a trust corporation that falls within the description in paragraph (a);
 - (ii) an individual who, either alone or with any of his or her associates on a joint account, falls within the description in paragraph (b);
 - (iii) a corporation that falls within the description in paragraph (c);
 - (iv) a partnership that falls within the description in paragraph (c).

What it means for you to be classified as a Professional Investor

The investment opportunities open to a Professional Investor are in certain circumstances greater than those available to a non-Professional Investor. However, in dealing with a Professional Investor, DBS Bank (Hong Kong) Limited (the “Bank”) is not required to comply with some of the regulatory requirements under the SFO. In particular, the investments offered to you including the advertisements, invitations or marketing documents will not need to be authorised by the Securities and Futures Commission.

As a result of you being treated as a Professional Investor and consenting to not receiving from the Bank any contract notes, statement of account or receipts as required under the Securities and Futures (Contract Notes, Statements of Account and Receipts) Rules, the Bank is not required to provide you with any contract notes, statements of account or receipts. Despite this exemption provided, the Bank may continue to provide some or all of the contract notes, statements of account or receipts to you.

How to proceed

If you consent to being classified as a Professional Investor, please sign and return the “Professional Investor Declaration” form and return it directly to your Relationship Manager. If we are unable to obtain the required information to establish compliance with the Professional Investor criteria, the Bank will contact you to ask you to provide such information or document (such as asset proof).

Please note that you have the right to withdraw your consent to being treated as a Professional Investor and your consent to not receive from the Bank any contract notes, statement of account or receipts by giving written notice to your Relationship Manager or deliver the written notice to:

DBS Bank (Hong Kong) Limited

17/F, The Center
99 Queen’s Road Central
Central, Hong Kong
Attn: Sales Support, Wealth Management

If you have any questions of being treated as a Professional Investor, please contact your Relationship Manager.

REGULATION RELATING TO INVESTORS RESIDING IN THE EEA/UK (THE PRIIPS REGULATION)

Due to the regulatory requirements of the European Union, certain products offered by DBS will not be available to retail investors who are residents (regardless of nationality) in the European Economic Area (**EEA**)^[1] and United Kingdom (UK). If you are a resident in the EEA or UK, please read this section carefully before proceeding with any transaction.

The regulation on key information documents (**KIDs**) for Packaged Retail and Insurance-based Investment Products (**PRIPs**)^[2] (Regulation (EU) No. 1286/2014, commonly referred to as the **PRIPs Regulation**) came into effect on 1 January 2018. Due to the PRIIPS Regulation, DBS is currently unable to offer structured notes and other products falling within the scope of the PRIIPS Regulation to retail investors resident in the EEA or UK.

A retail investor is defined as a client who does not meet the criteria to qualify as a professional client. Such criteria are set out in Annex II of Directive 2014/65/EU (commonly referred to as **MiFID II**)^[3]. Please note that this is different from the “professional investor” and “accredited investor” criteria applicable in Hong Kong and Singapore respectively.

For clients whose beneficial owners are resident in the EEA or UK, by default, we have classified them as retail investors.

The PRIIPS Regulation obliges DBS, when advising on or selling a PRIIP to a retail investor resident in the EEA or UK, to provide such investor with a pre-contractual product disclosure document in the form of a KID, unless the investor is a professional client.

KIDs will not be available for any of the structured notes or products (regardless of issuer) on our product platform unless our product manufacturer informs us otherwise. As such, until further notice, DBS will not be able to avail PRIIPs to retail clients resident in the EEA or UK, unless the investor is a professional client.

For EEA or UK clients who had before the relevant effective date acquired PRIIPs through us, they may continue to hold and/ or sell these products in or through their DBS accounts. For more information on the PRIIPS Regulation, please contact your Relationship Manager.

^[1] EEA countries (as of November 2022): Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, *Gibraltar, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden. The UK is no longer an EEA country as of 31 January 2020 but the UK has onshored the PRIIPS Regulation under its domestic regulations, so principles of PRIIPS Regulation continue to apply after Brexit (until further update). For more details on application of PRIIPS Regulation in the UK, see <https://www.gov.uk/government/publications/draft-packaged-retail-and-insurance-based-investment-products-amendment-eu-exit-regulations-2019/packaged-retail-and-insurance-based-investment-products-amendment-eu-exit-regulations-2019-explanatory-information>.

**Gibraltar is not an EEA country but implement EEA/PRIIPS regulation due to some form of special status.*

^[2] A PRIIP is any investment where the amount repayable to the investor is subject to fluctuations because of exposure to reference values or to the performance of one or more assets which are not directly purchased by the investor. PRIIPs will include investment products such as investment funds, life insurance policies with an investment element, structured products and structured deposits. With effect from 1 January 2023, UCITS (i.e. Undertakings for Collective Investment in Transferable Securities) unit trusts and UCITS exchange-traded funds have been classified as PRIIPs, after the exemption from providing a KID under the PRIIPS Regulation for UCITS ended on 31 December 2022 for EEA countries. The UCITS exemption for the UK will end on 31 December 2026: <https://www.gov.uk/government/news/announcement-hm-treasury-to-extend-priips-exemption-for-ucits-funds-for-five-years>.

^[3] <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32014L0065>

稅務要求通知

本通知列出關於預扣稅、報稅及相關要求的條款，此等條款對星展銀行(香港)有限公司及星展銀行有限公司香港分行(合稱「本行」)的客戶及向本行申請使用銀行或金融服務及設施的人士(在本通知內稱為「閣下」)適用及具約束力。本通知內的條款亦構成戶口條款及細則及／或閣下與本行簽立的協議或安排的一部分。

就本通知而言，「星展集團」指星展銀行有限公司及其分行、控股公司、代表辦事處、附屬公司及聯屬機構(包括該等附屬公司或聯屬機構的分行或辦事處)。

在本通知中，「合規要求」指根據下列各項對任何星展集團成員施加的義務：

- (a) 不論於香港境內或境外及不論目前或將來存在的對其具法律約束力或適用的任何法律(例如《稅務條例》及其相關規定，包括涉及自動交換財務帳戶資料的規定)；
- (b) 不論於香港境內或境外及不論目前或將來存在的任何法律、監管、政府、稅務、執法或其他機關，或金融服務供應商的自律監管或行業組織或協會作出或發出的任何指引或指導(例如由稅務局作出或發出的指引或指導，包括涉及自動交換財務帳戶資料的指引或指導)；
- (c) 本行或任何其他星展集團成員因其位於或跟相關本地或外地的法律、監管、政府、稅務、執法或其他機關，或自律監管或行業組織或協會的司法管轄區有關的金融、商業、業務或其他利益或活動，而向該等本地或外地的法律、監管、政府、稅務、執法或其他機關，或金融服務供應商的自律監管或行業組織或協會承擔或被彼等施加的任何目前或將來的合約或其他承諾。

1. 資料披露

閣下同意並授權本行、其職員及任何其他因工作、能力或職權範圍而可接觸到本行內有關閣下個人及戶口資料的紀錄、登記冊或任何通訊或材料(「個人資料」)的人士，根據任何適用的合規要求，向以下機構披露任何該等個人資料：

- (a) 本行任何分行、代表辦事處、關聯公司、附屬公司，或本行任何其他辦事處，不論是位於何處及在香港境內或境外；及
- (b) 任何本地或外地的法律、監管、政府、稅務、執法或其他機關，或金融服務供應商的自律監管或行業組織或協會，包括任何結算及交收機構，不論於香港境內或境外及不論目前或將來存在的。

閣下承諾及同意，就按照任何合規要求所需作出的披露，向閣下任何相聯者(包括閣下法律及衡平法上的擁有人及付款的收款人)索取此項同意及授權。

2. 情況變動通知

閣下將盡速以書面通知本行下述任何變動：

- (a) 閣下的資料、狀況、身分，包括任何有關公民身分、居所、稅務上的常駐國家、紀錄上的地址、電話或傳真號碼及電郵地址的變更；及
- (b) (如適用)閣下的組織章程、股東、合夥人、董事或公司秘書，或閣下的業務性質。

3. 就查詢予以合作

閣下將對本行為遵守任何合規要求而作出的任何查詢予以充分合作，包括盡速提供所有必需的相關資料、詳情及／或文件，以便本行遵從該等要求。

4. 預扣付款的權利

本行應向閣下支付的任何款項須受所有適用法律和法規約束，包括合規要求及相關結算及交收機構訂明的規則、任何預扣稅要求、外匯限制或管制。閣下同意及確認，本行可依據上文履行或安排履行下述事宜：代扣任何應付予閣下的款項、將任何該等款項存入雜項或其他戶口及／或保留該等款項以待釐定上述預扣稅要求、外匯限制或管制的適用性，且毋需通知閣下或負上任何責任。對於因上述代扣、保留或存入款項而可能導致的任何推算稅前收益(gross up)或虧損情況，本行概不負責。

5. 終止

閣下同意，假如閣下未能遵從本通知內任何要求，本行有權隨時凍結任何交易、轉移任何安排，或終止閣下所有或任何戶口或與本行訂立的協議或安排，且毋需給予任何理由或通知。

6. 條款不一致

若本文所列條款與戶口條款及細則及／或閣下與本行訂立的協議或安排內任何其他條款不一致時，只要涉及本行對合規要求的遵守，均須以本文所列條款為準。

有關專業投資者的說明

《證券及期貨條例》附表1第1部第1條對“專業投資者”作出定義。為施行《證券及期貨條例》專業投資者的定義的(j)段，《證券及期貨(專業投資者)規則》(“《專業投資者規則》”)規定專業投資者指：

- (a) 符合以下說明的任何信託法團：擔任一項或多於一項信託的信託人，而在該項或該等信託下獲託付的總資產在有關日期不少於4,000萬港元或等值外幣，或該總資產值—
 - (i) 已載於—
 - (A) 就該信託法團；並
 - (B) 在有關日期前16個月內，擬備的最近期的經審計的財務報表內；
 - (ii) 通過參照—
 - (A) 就該項信託或該等信託中任何一項信託；並
 - (B) 在有關日期前16個月內，擬備的一份或多於一份屬最近期的經審計的財務報表而獲確定；或
 - (iii) 通過參照—
 - (A) 就該項信託或該等信託中任何一項信託；並
 - (B) 在有關日期前12個月內，發給該信託法團的一份或多於一份保管人結單而獲確定；
- (b) 符合以下說明的任何個人：其本人的帳戶內的投資組合及／或：
 - (i) 該人聯同其有聯繫者於某聯權共有帳戶內的投資組合；或
 - (ii) 該人聯同一名或多於一名其有聯繫者以外的人士於某聯權共有帳戶內的投資組合(某名個人於某個投資組合中所佔部分為帳戶持有人之間訂立的書面協議中指明，該人於該投資組合中所佔部分。如沒有訂立書面協議，則視為於該投資組合中平均所佔部分)；或
 - (iii) 主要業務是持有投資項目並由該人全資擁有的法團的投資組合在有關日期不少於800萬港元或等值外幣，或該投資組合總值—
 - (A) 已載於由該人的核數師或會計師在有關日期前12個月內發出的證明書內；或
 - (B) 通過參照在有關日期前12個月內發給該人(單獨及／或聯同其他人士)的一份或多於一份保管人結單而獲確定；
- (c) 符合以下說明的任何法團或合夥—
 - (i) 擁有的投資組合在有關日期不少於800萬港元或等值外幣；或
 - (ii) 擁有的總資產在有關日期不少於4,000萬港元或等值外幣，或該投資組合總值或總資產值—
 - (iii) 通過參照—
 - (A) 就該法團或合夥(視屬何情況而定)；並
 - (B) 在有關日期前16個月內，擬備的最近期的經審計的財務報表而獲確定；或
 - (iv) 通過參照在有關日期前12個月內發給該法團或合夥(視屬何情況而定)的一份或多於一份保管人結單而獲確定；及

- (d) 在有關日期的唯一業務是持有投資項目並在有關日期由以下任何一名或多於一名人士全資擁有的任何法團—
 - (i) 符合(a)段描述的信託法團；
 - (ii) 符合(b)段描述的個人(不論是單獨或聯同其有聯繫者於某聯權共有帳戶)；
 - (iii) 符合(c)段描述的法團；
 - (iv) 符合(c)段描述的合夥。

被列為專業投資者的意義

在某些情況下，專業投資者的投資機會較非專業投資者可獲得的機會為大。然而，星展銀行(香港)有限公司(下稱“本行”)與專業投資者交易時，不須遵守《證券及期貨條例》內部分監管規定。特別是本行提供予閣下的投資產品，包括廣告、邀請或銷售文件，並不需獲證券及期貨事務監察委員會認可。

由於閣下被本行視為專業投資者及同意不按照《證券及期貨(成交單據、戶口結單及收據)規則》從本行接收任何成交單據、戶口結單或收據的緣故，因此本行不須向閣下提供任何成交單據、戶口結單或收據。儘管有此項豁免，本行仍可繼續向閣下提供部分或所有成交單據、戶口結單或收據。

如何進行

如果閣下同意被列為專業投資者，請簽署“專業投資者聲明”並將其直接交予閣下的客戶經理。假如我們未能獲得所需資料以確定閣下是否符合專業投資者準則，我們會與閣下聯絡並請閣下提供該等資料或文件(例如資產證明)。

請注意，閣下有權撤回就被視為專業投資者及不從本行接收任何成交單據、戶口結單或收據所給予的同意。如需撤回同意，請向閣下的客戶經理發出書面通知，或將書面通知送交：

香港中環皇后大道中99號
中環中心17樓
星展銀行(香港)有限公司
財富管理部Sales Support

如對被視為專業投資者有任何疑問，請與閣下的客戶經理聯絡。

有關歐洲經濟區/英國投資者的規例（PRIIPs規例）

基於歐盟的監管要求，星展銀行的若干產品未能提供予居於歐洲經濟區^[1]及英國的零售投資者（不論國籍）。若您為歐洲經濟區或英國的居民，請在進行任何交易前詳閱以下部分。

就零售及保險投資產品組合（英文為「Packaged Retail and Insurance-based Investment Products」，簡稱「PRIIPs」）^[2] 提供重要資訊文件（英文為「Key Information Documents」，簡稱「KIDs」）的規例（歐盟規例第1286/2014號，普遍稱為「PRIIPs規例」）已由2018年1月1日起生效。基於PRIIPs規例，星展銀行目前未能向居於歐洲經濟區或英國的零售投資者提供結構性票據及其他在PRIIPs規例管轄範圍內的產品。

零售投資者的定義為任何不符合專業客戶準則的客戶，有關準則載於歐盟指引2014/65/EU附件II（普遍稱為「MiFID II」）^[3]。請注意，專業客戶與香港和新加坡分別採用的「專業投資者」及「認可投資者」準則並不相同。

如客戶的實益擁有人居於歐洲經濟區或英國，這些客戶被界定為零售投資者。

根據PRIIPs規例，星展銀行向居於歐洲經濟區或英國的零售投資者出售PRIIPs或提供相關意見時，必須提供以重要資訊文件為格式的合約前產品披露文件，除非有關投資者屬專業客戶。

我們未能就本行產品平台上的結構性票據或產品（不論發行人）提供KIDs，除非產品供應商另行通知本行。因此，本行暫停向居於歐洲經濟區或英國的零售客戶提供PRIIPs直至另行通知，除非有關投資者屬專業客戶。

歐洲經濟區或英國的客戶如在相關生效日期前曾透過本行購入PRIIPs，他們可繼續以星展銀行戶口持有及/或出售該些產品。有關PRIIPs規例的詳細資訊，客戶可與專屬客戶經理聯絡。

^[1] 歐洲經濟區（自2022年11月起）：奧地利、比利時、保加利亞、克羅地亞、賽普勒斯共和國、捷克共和國、丹麥、愛沙尼亞、芬蘭、法國、德國、*直布羅陀、希臘、匈牙利、冰島、愛爾蘭、意大利、拉脫維亞、列支敦斯登、立陶宛、盧森堡、馬爾他、荷蘭、挪威、波蘭、葡萄牙、羅馬尼亞、斯洛伐克、斯洛文尼亞、西班牙及瑞典。自2020年1月31日起，英國不再是歐洲經濟區國家，但英國已根據其本國法規實施PRIIPs規例，因此PRIIPs規例的原則在英國脫歐後繼續適用（直至另有新進展）。有關PRIIPs規例在英國的實施詳情，請閱覽<https://www.gov.uk/government/publications/draft-packaged-retail-and-insurance-based-investment-products-amendment-eu-exit-regulations-2019/packaged-retail-and-insurance-based-investment-products-amendment-eu-exit-regulations-2019-explanatory-information>。

*直布羅陀並非歐洲經濟區國家，但基於某種特殊狀況而實施歐洲經濟區/PRIIPs規例。

^[2] PRIIP指任何與某些參考價值或與一項或多項資產（並非由投資者直接購入）的表現掛鉤而可能令投資者應得金額浮動的投資產品。PRIIP包括投資基金、含有投資成份的人壽保險保單、結構性產品及結構性存款等投資產品。自2023年1月1日起，可轉讓證券集體投資計劃（英文為「Undertakings for Collective Investment in Transferable Securities」，簡稱「UCITS」）單位信託及UCITS交易所買賣基金被納入為PRIIPs。在此之前，UCITS可以不提供PRIIPs規例所要求的KID，但對於歐洲經濟區的國家，這項豁免已於2022年12月31日終止；而英國的相關豁免則會於2026年12月31日終止：<https://www.gov.uk/government/news/announcement-hm-treasury-to-extend-priips-exemption-for-ucits-funds-for-five-years>。

^[3] <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32014L0065>

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