

## AMUNDI HK PORTFOLIOS

***THIS NOTIFICATION IS IMPORTANT AND REQUIRES IMMEDIATE ATTENTION. IF IN DOUBT, PLEASE SEEK PROFESSIONAL ADVICE. THE MANAGER ACCEPTS RESPONSIBILITY FOR THE INFORMATION CONTAINED IN THIS NOTIFICATION AS BEING ACCURATE.***

**To Unitholders of  
Amundi HK Portfolios**

3 March 2017

Dear Unitholders,

**Re: Amundi HK Portfolios (the “Fund”) and the following sub-funds of the Fund:**

- Amundi HK - Defensive Balanced Fund
- Amundi HK - Balanced Fund
- Amundi HK - Growth Fund
- Amundi HK - Money Market USD Fund
- Amundi HK - New Generation Asia Pacific Equity Dividend Fund
- Amundi HK - Global Ageing Planet Opportunities Fund
- Amundi HK - India Infrastructure Fund
- Amundi HK - Europe Concentrated Equity Fund
- Amundi HK - Euro Corporate Bond Fund

(collectively, the “Sub-Funds”)

### **1. Change of means of publication of net asset value per unit and suspension notice**

#### Publication of Net Asset Value per Unit

Currently, the net asset value per unit of the Sub-Funds on each valuation day is published at [http://www.amundi.com/hkg/home\\_prod\\_offr](http://www.amundi.com/hkg/home_prod_offr)<sup>1</sup> in English, and in the Hong Kong Economic Journal in Chinese.

With effect from and including 3 April 2017 (“**Effective Date**”), the net asset value per unit of the Sub-Funds will be published on <http://www.amundi.com.hk><sup>1</sup> in both English and Chinese on each valuation day. The net asset value per unit of the Sub-Funds will no longer be published in the Hong Kong Economic Journal.

#### Publication of Suspension of Dealing Announcement

Currently, whenever the Manager declares a suspension of dealing, it shall, as soon as may be practicable after any such declaration and at least once a month during the period of such suspension, publish a notice at [http://www.amundi.com/hkg/home\\_prod\\_offr](http://www.amundi.com/hkg/home_prod_offr)<sup>1</sup> in English, and in the Hong Kong Economic Journal in Chinese.

With effect from and including the Effective Date, such suspension notice will be published on <http://www.amundi.com.hk><sup>1</sup> in both English and Chinese. Such suspension notices will no longer be published in the Hong Kong Economic Journal.

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<sup>1</sup> The above websites have not been reviewed by the Securities and Futures Commission.

## **2. Automatic Exchange of Financial Account Information**

To reflect the implementation of the standard on automatic exchange of information (“AEOI”), the following AEOI related information will be inserted to the Explanatory Memorandum by way of the third addendum to enhance disclosure.

The Organisation for Economic Cooperation and Development (“OECD”) released in July 2014 the AEOI, calling on governments to collect from financial institutions (“FIs”) financial account information of overseas tax residents and exchange the information with jurisdictions of residence of the relevant account holders on an annual basis. Hong Kong indicated in the Global Forum on Transparency and Exchange of Information for Tax Purposes in September 2014 its commitment for implementing AEOI, with a view to commencing the first information exchanges by the end of 2018.

Under the OECD standard for AEOI (comprising among others, model Competent Authority Agreement (“CAA”) and Common Reporting Standard (“CRS”)), an FI is required to conduct due diligence procedures, so as to identify reportable accounts held by tax residents of reportable jurisdictions (i.e. in the context of Hong Kong, non-Hong Kong tax residents who are liable to tax by reason of residence in the AEOI partner jurisdictions with which Hong Kong has entered into an AEOI arrangement), and collect the reportable information in respect of these relevant accounts. FIs are also required to report such information to the tax authority in a specified format. Upon receipt of the information from FIs, the tax authority will exchange the relevant information with their counterparts in the reportable jurisdictions concerned on an annual basis.

To provide a legislative framework for the implementation of AEOI in Hong Kong, the Inland Revenue (Amendment) (No. 3) Ordinance 2016 (“IRAO”) was gazetted on 30 June 2016 to amend the Inland Revenue Ordinance (Cap. 112) to incorporate the essential requirements of the AEOI standard, namely key provisions of CAA and due diligence requirements as laid down in CRS. In addition, the Hong Kong Inland Revenue Department published guidance for FIs to assist them in complying with the CRS obligations on 9 September 2016.

Hong Kong has indicated that it would conduct AEOI only with jurisdictions which Hong Kong has signed comprehensive avoidance of double taxation agreement (“CDTA”) or tax information exchange agreement (“TIEA”) on a bilateral basis. To effect AEOI, the Hong Kong tax authority may also sign a CAA, which sets out the modalities of transfer of information collected pursuant to the AEOI standard, with the tax authority of CDTA/ TIEA partners concerned.

Under the IRAO and the guidance published, details of the Unitholders (i.e. financial account holders), including but not limited to their name, address, tax residence, account details, account balance/value and income/sale or redemption proceeds may be reported to the Hong Kong tax authority and exchanged to the respective tax authorities of the jurisdictions of their tax residency to the extent that the Unitholders are tax residents of a jurisdiction with which Hong Kong has an in-force CDTA/ TIEA.

Unitholders should consult their professional advisors on the possible tax and other consequences with respect to the implementation of the AEOI.

Please note that none of the above changes will have any impact on the investment policy and management of the Sub-Funds, and the overall risk profile and the fees of the Sub-Funds will also remain unchanged. The above changes will not materially prejudice the rights or interests of the investors. The costs associated with the above changes will be borne by the Sub-Funds.

The Explanatory Memorandum and the Product Key Fact Statements of the Sub-Funds will be updated accordingly to reflect the above changes. The latest Explanatory Memorandum, Product Key Fact Statements of the Sub-Funds, the latest financial reports of the Fund and the Trust Deed (and any supplemental deeds) are available for inspection free of charge at any time during normal business hours on any day (excluding Saturdays, Sundays and public holidays) at the

offices of the Manager at 901-908, One Pacific Place, No.88 Queensway, Hong Kong and copies thereof may be obtained from the Manager.

Concerning enquiries on the above, please contact the Manager at (852) 2521 4231.

Yours faithfully,

**Amundi Hong Kong Limited**

東方匯理資產管理香港有限公司

## 東方匯理香港組合

此乃重要通知，敬希即時垂注。如有疑問，請尋求專業意見。基金經理對本通知所載資料屬準確承擔責任。

致：東方匯理香港組合之單位持有人

尊敬的單位持有人：

有關東方匯理香港組合（「本基金」）及本基金的下列子基金：

- 東方匯理香港組合 – 靈活配置平穩基金
- 東方匯理香港組合 – 靈活配置均衡基金
- 東方匯理香港組合 – 靈活配置增長基金
- 東方匯理香港組合 – 美元貨幣市場基金
- 東方匯理香港組合 – 亞太新動力股息基金
- 東方匯理香港組合 – 環球銀髮動力基金
- 東方匯理香港組合 – 印度基建股票基金
- 東方匯理香港組合 – 歐洲精選股票基金
- 東方匯理香港組合 – 歐元企業債券基金

（合稱「各子基金」）

### 1. 更改每單位資產淨值及暫停交易通知的公布方式

#### 每單位資產淨值的公布

現時各子基金每單位資產淨值於每個估值日在 [http://www.amundi.com/hkg/home\\_prod\\_offr](http://www.amundi.com/hkg/home_prod_offr)<sup>1</sup> 以英文及在信報以中文公布。

從二零一七年四月三日（「生效日期」）起（包括該日），各子基金每單位資產淨值將於每個估值日在 <http://www.amundi.com.hk><sup>1</sup> 以中、英文公布。各子基金每單位資產淨值將不再在信報公布。

#### 暫停交易通知的公布

現時基金經理凡宣布暫停交易，須在切實可行情況下盡快在該項宣布後，以及在該項暫停的期間內至少每月一次，在 [http://www.amundi.com/hkg/home\\_prod\\_offr](http://www.amundi.com/hkg/home_prod_offr)<sup>1</sup> 以英文及在信報以中文刊登通告。

從生效日期起（包括該日），上述暫停交易通知將在 <http://www.amundi.com.hk><sup>1</sup> 以中、英文公布。暫停交易通知將不再在信報公布。

### 2. 自動交換財務帳戶資料

為反映及披露自動交換資料標準（「自動交換資料」）的實施，說明書以第 3 補充文件的形式加入以下自動交換資料的相關資料。

經濟合作及發展組織（「經合組織」）於 2014 年 7 月公佈自動交換資料，要求政府每年從金融機構（「金融機構」）收集海外稅務居民的金融帳戶資料，以及與相關帳戶持有人的居住地所屬司法

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<sup>1</sup> 上述網站並未經證券及期貨事務監察委員會審核。

管轄區交換資料。香港於 2014 年 9 月的「稅務透明化及有效資料交換全球論壇」上表明支持實施自動交換資料標準，目標於 2018 年底前開始首項資料交換。

根據經合組織的自動交換資料準則（由多項文件組成，其中包括主管當局協定（「主管當局協定」）範本及共同匯報標準（「共同匯報標準」）），一家金融機構需進行盡職審查程序，以識別由申報司法管轄區（即就香港而言，因居於香港已與之訂立自動交換資料安排的自動交換資料夥伴司法管轄區而須納稅的非香港稅務居民）稅務居民持有的申報帳戶，並就此等相關帳戶收集申報資料。金融機構亦需以指定形式向稅務機關申報該等資料。收到金融機構的資料後，稅務機關將每年把相關資料與有關申報司法管轄區的稅務機關的對應資料進行交換。

為就於香港實施自動交換資料提供立法框架，《2016 年稅務（修訂，第三版）條例》（「稅務修訂」）於 2016 年 6 月 30 日刊登於憲報，以修訂《稅務條例》（第 112 章）以納入自動交換資料標準的必要規定，即主管當局協定的主要條文及共同匯報標準訂明的盡職審查要求。此外，香港稅務局於 2016 年 9 月 9 日公佈金融機構指引，協助其遵守共同匯報標準。

香港已經表明，僅在香港以雙邊基準簽署全面性避免雙重徵稅協議（「全面性避免雙重徵稅協議」）或稅務資料交換協定（「稅務資料交換協定」）的司法管轄區自動交換資料。為實行自動交換資料，香港稅務機關亦已簽署主管當局協定，列明根據自動交換資料標準與有關全面性協定／稅務資料交換協定夥伴的稅務機關轉移已收集資料的模式。

根據稅務修訂及有關指引，單位持有人（即金融帳戶持有人）的資料，包括但不限於其姓名、地址、稅務居民身份、帳戶詳情、帳戶結餘／價值及收入／銷售或贖回所得款項，或須向香港稅務機關申報，並與其稅務居住國所屬司法管轄區的相應稅務機關進行交換，條件是單位持有人須為與香港簽訂有效全面性避免雙重徵稅協議／稅務資料交換協定的司法管轄區之稅務居民。

單位持有人應就實施自動交換資料的可能稅務及其他後果諮詢其專業顧問。

請注意，上述任何變更對各子基金的投資政策及管理並沒有任何影響，而各子基金的整體風險概況及費用亦維持不變。上述變更不會實質損害投資者的權利或利益。與上述變更有關的費用將由各子基金承擔。

說明書及各子基金的產品資料概要將相應地更新，以反映上述變更。最新的說明書、各子基金的產品資料概要、最新的本基金財務報告及信託契約（及任何補充契約）可於任何一日（星期六、星期日及公眾假期除外）正常營業時間內在基金經理的辦事處（地址為香港金鐘道 88 號太古廣場第一期 901-908 室）隨時免費索閱，副本可向基金經理索取。

如對上述各項有任何查詢，請按上述地址或致電（852）2521 4231 聯絡基金經理。

此致

**Amundi Hong Kong Limited**

東方匯理資產管理香港有限公司

二零一七年三月三日