

SCHEUDLE 7: FOREIGN LAW REQUIREMENTS
附表 7: 外國法例要求

1. INTERPRETATION 釋義

1.1 Definitions 定義

In this Schedule, unless the context otherwise requires, the following words and expressions have the meanings set out below: 除非上下文另有規定，本附件中的詞彙與術語具有以下含義：

- (a) “Close-Out Amount” means, unless otherwise specifically provided for in the transaction documentation applicable to a particular transaction or group of transactions, with respect to each terminated transaction, the amount of the losses or costs of VSAL that are or would be incurred under then prevailing circumstances (expressed as a positive number) or gains of VSAL that are or would be realized under then prevailing circumstances (expressed as a negative number) in replacing, or in providing for VSAL the economic equivalent of the material terms of that terminated transaction. Any Close-out Amount will be determined by VSAL (or its agent), which will act in good faith and use commercially reasonable procedures in order to produce a commercially reasonable result. Unpaid Amounts in respect of a terminated transaction and legal fees and out-of-pocket expenses are to be excluded in all determinations of Close-out Amounts. In determining a Close-out Amount, VSAL may consider any relevant information, including, without limitation, quotations (either firm or indicative) for replacement transactions supplied by one or more third parties and market data in the relevant market. When it is commercially reasonable to do so, VSAL may in addition consider in calculating a Close-out Amount any loss or cost (or gain) incurred in connection with its terminating, liquidating or re-establishing any hedge related to a terminated transaction. Commercially reasonable procedures used in determining a Close-out Amount may include the application of pricing or other valuation models that are, at the time of the determination of the Close-out Amount, used by VSAL in the regular course of its business in pricing or valuing transactions. 「結算款項」，除非在適用於特定交易或特定交易組別的交易檔中另有特別規定外，就每筆被終止交易而言，結算款項是指意博在替代該筆被終止交易，或在提供與其主要條款具有等同經濟效益時，在當時情況下遭受或將會遭受的損失或費用金額（以正數表示）或意博在當時情況下實現或將會實現的收益金額（以負數表示）。任何結算款項將由意博（或其代理）以真誠及商業上合理的程式釐定，以達致商業上合理的結果。在釐定結算款項過程中，結算款項均不包括有關某筆被終止交易的未付款項、法律費用及實付費用。在釐定結算款項時，意博或會考慮任何相關資料，包括但不限於一個或多個第三方提供的有關替代交易的確定或參考報價，以及相關市場的市場數據。如在商業上合理的話，意博或會在計算結算款項時額外考慮就其終止、清盤或重新設立與某一交易有關的任何對沖所產生的任何損失或費用（或收益）。釐定結算款項所用的商業合理程式可能包括應用意博在釐定結算款項時，於日常業務過程中為交易定價或作估值時使用的定價或其他估值模型。

- (b) “FATCA” means 「《海外戶口稅收合規法》」或「FATCA」指

- (i) sections 1471 through 1474 of the U.S. Internal Revenue Code of 1986 (as amended) or any amended or successor version thereof; 《1986 年美國國內收入法》(U.S. Internal Revenue Code of 1986)（經修訂）第 1471 條至 1474 條，或其任何修訂或繼任版本；
- (ii) any intergovernmental agreement, memorandum of understanding, undertaking and other arrangement between governments and regulators in connection with item (a) including as entered into by the government of Hong Kong; 政府與規管機構之間就上述(a)項訂立的任何政府間協議、諒解備忘錄、承諾及其他安排（包括香港政府訂立的任何政府間協議、諒解備忘錄、承諾及其他安排）；
- (iii) agreements between VSAL and the IRS or other regulator or government agency pursuant to or in connection with item (a); and 意博與 IRS 或其他規管機構或政府機構根據或就上述(a)項訂立的協議；及

- (iv) any laws, rules, regulations, interpretations or practices adopted in the U.S., Hong Kong or elsewhere pursuant to any of the foregoing. 根據任何前述者在美國、香港或其他地方採納的任何法律、規則、規例、詮釋或慣例。
- (c) **“Foreign Law Requirement”** means any obligation imposed on VSAL pursuant to any future or present: 「外國法要求」指向意博施加任何義務的任何現行或今後實行的以下各項：
- (i) foreign laws (including foreign laws in respect of which VSAL considers itself bound); 外國法律（包括意博認為其受約束的外國法律）；
 - (ii) Hong Kong laws that implement Hong Kong’s obligations under an agreement with a foreign government (including the government of the PRC) or regulator; 執行因香港與外國政府（包括中國政府）或規管機構所訂立協議下的義務而產生的香港法律；
 - (iii) agreements entered into between VSAL and a foreign government (including the government of the PRC) or regulator; 意博與外國政府（包括中國政府）或規管機構訂立的協議；
 - (iv) agreements entered into between VSAL and any counterparty or between VSAL and any issuer of securities or other investment products under or pursuant to or in connection with which VSAL is required to comply with any foreign laws or any guidelines or guidance mentioned in item (e) below; or 意博與任何交易對手達成的，或者意博與任何證券或投資產品發行人達成的協議，在該等協議中，意博應當遵守任何外國法或下述第(e)項中提及的任何指引或準則；或
 - (iv) guidelines or guidance issued by any legal, regulatory, government, tax or law enforcement body within or outside of Hong Kong in respect of items (i) to (iii). 在香港境內或境外的任何法律、規管、政府、稅務或執法團體就上述(a)至(c)項頒佈的指引或準則。
- For the avoidance of doubt, this definition includes any obligation or requirement applying to VSAL as amended or introduced from time to time, including pursuant to FATCA. 為免存疑，該定義包含適用於意博的任何不時經修訂或頒佈的義務或規定，包括根據 FATCA 適用於意博的義務或規定。
- (d) **“Government Authority”** means any government, government body, government agency or regulator, in or outside of Hong Kong, including the Inland Revenue Department of Hong Kong and the IRS. 「政府機關」指於香港境內或境外的任何政府、政府團體、政府機構或規管機構，包括香港稅務局及 IRS。
- (e) **“Hong Kong”** means the Hong Kong Special Administrative Region of the PRC. 「香港」指中華人民共和國香港特別行政區。
- (f) **“IRS”** means the U.S. Internal Revenue Services. 「IRS」指美國國家稅務局（Internal Revenue Services）。
- (g) **“PRC”** means the People’s Republic of China (excluding Hong Kong, Macau and Taiwan). 「中國」指中華人民共和國（不包括香港、澳門及臺灣）。
- (h) **“Relevant Information”** means any information, document or certification given by or relating to the Client, any Ultimate Owner, any authorized representatives of the Client, any Account with VSAL or any transaction and shall include where the context permits identity information and personal data including the Client’s name, address, tax payer identification number, Account numbers, Account balances or value and any payments made in respect to the Accounts. 「有關資料」指客戶提供的或關於客戶、任何最終擁有人、客戶的任何獲授權代表、於意博開立的任何帳戶或任何交易的任何資料、檔或證明書，以及凡文意允許之處，須包括身份資料及個人資料，包括客戶的名稱、地址、納稅人識別號、帳戶號碼、帳戶餘額或價值，以及任何與帳戶有關的付款。

- (i) **"Ultimate Owner"** means any ultimate beneficial owner of any Account with VSAL, the person ultimately responsible for giving of instructions of any transaction, any person who act on the Client's behalf in receiving payment or any other person identified by VSAL in its sole and absolute discretion as being connected with the Client. 「最終擁有人」指於意博開立任何帳戶的任何最終實益擁有人、就發出任何交易指示負上最終責任的人士、代客戶領取付款的任何人士，或意博按其唯一絕對酌情權識別為與客戶有關聯的任何其他人士。
- (j) **"Unpaid Amounts"** mean any unpaid amounts and the value of unsettled transactions together with interest thereon as determined by VSAL in good faith and a commercially reasonable manner. 「未付款項」指任何未付款項及由意博真誠及以商業上合理方式釐定的任何未結算交易的價值，連同有關利息。
- (k) **"U.S."** means the United States of America. 「美國」指美利堅合眾國。
- 1.2 Terms and expressions defined in the Client Agreement shall have the same meaning in this Schedule unless the context otherwise requires. References to clauses in this Schedule shall refer to clauses contained in this Schedule, unless the context otherwise requires. 除非上下文意另有所指，客戶協議中已有定義的詞彙及術語在本附件中具有相同含義。本附件中提及的條款，均指附件中的條款，但上下文另有規定的除外。
- 1.3 In the event of any inconsistency between the provisions of the Client Agreement and this Schedule, the provisions of this Schedule shall prevail; provided, however, that this Schedule in no way seeks to limit any of VSAL's rights under this Agreement and should be interpreted accordingly. 當本協議的條文與本附件存在不一致時，概以本附件的條文為準；惟本附件並非旨在限制意博在客戶協議項下的權利，以及應當據此詮釋。
2. **UNDERTAKING TO PROVIDE INFORMATION 承諾提供資料**
- 2.1 The Client agrees that VSAL may disclose Relevant Information to any person or Government Authority, whether or not established under Hong Kong law, as required under any Foreign Law Requirement (including but not limited to FATCA) as determined by VSAL. 客戶同意，意博可根據任何外國法要求（包括但不限於 FATCA），向任何人士或政府機關（不論是否根據香港法例成立）披露意博決定的有關資料。
- 2.2 The Client undertakes to provide VSAL with information, documents and certifications as reasonably required by VSAL in order to meet VSAL's obligations under any Foreign Law Requirement (including but not limited to FATCA). The Client acknowledges and agrees that this may include information, documents or certifications in connection with the Client, its authorized representatives, or the Ultimate Owner. 客戶承諾向意博提供意博為履行其於任何外國法要求（包括但不限於 FATCA）項下的義務而合理要求的資料、檔及證明書。客戶確認及同意，這可能包括與客戶、客戶的獲授權代表或最終擁有人有關的資料、文件及證明書。
- 2.3 The Client will, promptly and from time to time, supply VSAL with identity information and personal data in connection with the establishment or continuation of any Account with VSAL or provision of Services. The Client further acknowledges that failure to supply Relevant Information may result in VSAL being unable to effect a transaction, provide any Services under the Client Agreement or operate or maintain any Account with VSAL; or may result in VSAL terminating the Account or the Client Agreement. It may also result in VSAL having to withhold or deduct amounts as required under any Foreign Law Requirement (including but not limited to FATCA). 客戶將不時立即向意博提供與於意博開立或維持開立任何帳戶或提供服務有關的身份資料及個人資料。客戶進一步確認：如未能提供有關資料，則可能導致意博不能進行交易，或不能向客戶提供客戶協議項下的任何服務，或不能操作或維持於意博開立的任何帳戶，或導致意博終止帳戶或客戶協議，且亦可能導致意博須根據任何外國法要求（包括但不限於 FATCA）扣繳或扣減款項。
- 2.4 The Client shall notify VSAL forthwith of any change to the Relevant Information. VSAL shall be entitled to rely fully on all such Relevant Information for all purposes until VSAL is notified to the contrary in writing and any such written notification shall be duly signed by the Client.

The Client understands and accepts that notwithstanding anything to the contrary which may be contained in the Client Agreement (including this Schedule), any change to any such information shall not take effect until five (5) days after the actual receipt by VSAL of the relevant written notification or until such shorter period of time as may be agreed by VSAL in writing. 若有關資料有任何改動，客戶須立即通知意博。除非意博接獲客戶以書面通知的任何變更，否則意博有權完全依賴該等有關資料作一切用途及任何該等書面通知須由客戶恰當地簽署。客戶明白及接受：儘管客戶協議（包括本附件）或另有相反規定，任何該等資料之任何變更，只會在意博確實收妥有關書面通知當日起計五（5）日後或意博可以書面同意之較短時間後才會生效。

- 2.5 For the avoidance of doubt, to the extent that applicable non-disclosure, confidentiality, bank secrecy, data privacy or other law imposes nondisclosure requirements on transaction and similar information required or permitted to be disclosed as contemplated herein but permits a party to waive such requirements by consent, the consent and acknowledgements provided herein shall be a consent by the Client for purposes of such law. 為免存疑，倘若任何適用的禁止披露要求、保密要求、銀行業秘密要求、數據私隱要求或其他法律不允許對交易或本附件要求或允許進行披露的類似資料進行披露，但卻允許一方同意放棄上述禁止要求，則此處之同意及承諾即視為客戶為上述法律之目的作出的同意。

3. INDEMNITY 彌償

Without limiting any other indemnity provided by the Client, the Client will indemnify VSAL and its directors, employees and representatives against any liability, reasonable loss or expense (including tax or levy) arising from the Client's instructions, Account or the provision of a Service to the Client, including as a result of any failure by the Client to comply with the Client Agreement (including this Schedule), the Client or other agent of the Client providing misleading or false information in respect of the Client or any other person or matter in connection with the Client Agreement (including this Schedule), unless VSAL is guilty of willful misconduct. 在並無限制客戶提供的任何其他彌償的情況下，客戶將就因客戶的指示、帳戶或向客戶提供服務而產生的責任、合理損失或開支（包括稅費及其他徵費），包括因為客戶未能遵守客戶協議（包括本附件）、客戶及客戶的其他代理人就客戶或任何其他人士或與客戶協議有關聯的事宜提供具誤導成份或錯誤的資料而引致的任何責任、合理損失或開支（包括稅費或其他徵費），向意博、其董事、僱員及代表作出彌償，但意博的故意不當行為罪行所造成者則另作別論。

4. CONSENT TO DEDUCT, WITHHOLD AND BLOCK 同意扣減和扣繳款項及暫停交易

- 4.1 The Client acknowledges and agrees that notwithstanding any other provisions of the Client Agreement: 儘管客戶協議內有任何其他條文，客戶確認及同意：

- (a) any payments by VSAL under the Client Agreement will be subject to taxes, levies, imposts, duties or other charges, withholding and/or deduction of a similar nature, at present or in the future, as required under any Foreign Law Requirement (including but not limited to FATCA), including but not limited to value added taxes, stamp duties, fines, penalties or interest payable in connection with any failure to pay or any delay in paying any of the above; 意博根據客戶協議支付的任何款項，將須根據外國法要求（包括但不限於 FATCA）於目前或將來被征稅費、徵費、稅金、關稅或其他費用，或進行類似性質的扣繳及/或扣減，該等款項包括但不限於未能支付或遲延支付上述稅費而遭致的增值稅、印花稅、罰金、處罰或利息；
- (b) any amount withheld under paragraph (a) above may be held in whatever Account or in whatever manner determined by VSAL; and 根據上述第(a)段被扣繳的任何款項可於意博決定的任何帳戶或按意博決定的任何方式持有；並且
- (c) VSAL is not liable for any gross up, loss or damage suffered as a result of the exercising of our rights under this Clause 4.1. 意博毋須對因意博行使其於本第 4.1 條的權利而蒙受的任何所扣稅項補足、損失或損害賠償承擔責任。

- 4.2 The Client further acknowledges and agrees that 客戶進一步確認及同意：

- (a) VSAL has the right to refuse to carry out any Instruction or perform any Service under the Client Agreement if such Instruction or Service, in VSAL's opinion, is in contradiction with or constitutes a breach of any Foreign Law Requirement (including but not limited to FATCA) and/or VSAL's policies in relation thereof; 倘若意博認為客戶協議下的任何指示或服務將違反任何外國法要求（包括但不限於 FATCA）及/或意博與之有關的政策，或者與之有所抵觸，意博有權拒絕執行該等指示或提供該等服務；
- (b) any Transaction, payment or Instruction under the Client Agreement may be delayed, blocked, transferred or terminated as required for VSAL to meet its obligations including those under any Foreign Law Requirement (including but not limited to FATCA) as determined by VSAL; and 如意博為履行其義務（包括任何外國法要求（包括但不限於 FATCA）項下的義務）而有需要的話，意博可延遲、暫停、轉讓或終止客戶協議項下的任何交易、付款或指示；以及
- (c) The Client waives any rights to claim for any loss, damage, cost or expenses suffered as a result VSAL exercising its rights under this Schedule. 倘若因意博行使其於本附件中的權利而致使客戶遭受損失、損害、成本或開銷，客戶於此放棄向意博進行索償的一切權利。

5. TERMINATION 終止

- 5.1 VSAL may take such action that it deems in its sole discretion as appropriate, in respect of the Account, including without limitation suspending or closing the Account if the Client fails to comply with any requirement of this Schedule in respect of any Foreign Law Requirement (including but not limited to FATCA), including failing to provide information, documents and supporting materials as required by VSAL or closure is otherwise necessary or convenient for compliance with any Foreign Law Requirement (including but not limited to FATCA). 倘若客戶未能就外國法要求（包括但不限於 FATCA）遵守本附件的任何要求，包括未能提供意博要求的資料、檔及支援材料，或者終結帳戶對於遵守外國法要求（包括但不限於 FATCA）而言是必要或方便的，則意博有自主酌情權可向帳戶採取所需行動包括但不限於暫停或終結帳戶。
- 5.2 If VSAL terminates the Services under this Agreement and close the Account(s) of the Client, then VSAL shall have the right, by termination notice to the Client, to designate a day not earlier than the day such termination notice is effective as a close-out date (the "**Close-Out Date**") and close out some or all of the outstanding transaction(s) in relation to the terminated Account(s) of the Client at VSAL's sole and absolute discretion. For the avoidance of doubt, when exercising its right to close out the transactions pursuant to this Clause 5, VSAL is not liable for any losses or damages arising therefrom. 倘若意博終止本協議項下的服務並終結客戶的帳戶，則意博有權以向客戶發出終止通知，其中指定某個不早於該終止通知生效日期的日子為結算日期（「結算日期」），並依據意博的唯一絕對酌情權終止並結算與客戶被終止帳戶有關的部分或全部未完成交易。為免存疑，在行使本第 5 條賦予的權利終止並結算交易時，意博不對其中產生的任何損失或損害承擔責任。
- 5.3 VSAL shall calculate in good faith, with respect to such terminated transaction(s) as of the Close-Out Date or as soon thereafter as reasonably practicable, the early termination amount (the "**Early Termination Amount**") as follows: 意博應於結算日期或在合理切實可行情況下盡快按以下方式真誠計算有關該等被終止交易的提早終止款項（「提早終止款項」）：
 - (a) for each such terminated transaction or each group of such terminated transactions, calculate a Close-Out Amount; 就各項該等被終止交易或各組該等被終止交易計算結算款項；
 - (b) calculate the Early Termination Amount being an amount equal to (1) the sum of (A) the aggregate sum of the Close-Out Amount (whether positive or negative) for each terminated transaction, (B) the Unpaid Amounts owing to VSAL and (C) any legal cost and out-of-pocket expenses incurred by VSAL in good faith less (2) the Unpaid Amounts owing to the Client; and 計算提早終止款項，該款項等於(1)(A)各筆被終止交

易的結算款項之總額（不論正數或負數），(B)欠負意博的未付款項與(C)意博真誠招致之任何法律費用或實付費用之和，減去(2)欠負客戶的未付款項；及

- (c) if the Early Termination Amount is a positive number, the Client will pay it to VSAL; if the Early Termination Amount is a negative number, VSAL will pay the absolute value of the Early Termination Amount to the Client. 若提早終止款項為正數，則客戶將向意博支付有關款項；若提早終止款項為負數，則意博將向客戶支付該提早終止款項的絕對值。