

尊敬的客户：

<重要通知> 美国公开交易合伙事业（PTP）的预扣税及交易安排变更通知

多谢 选用广发证券（香港）经纪有限公司（下称「本公司」）服务。

根据美国国家税务局（「美国国税局」）就美国国内税收法第 1446 条（a）及（f）项发布的最新法规，就非美国投资者出售、交易或轉让公开交易合伙事业（Public Traded Partnership, “PTP”）权益或就持有相关份额而收取纳税收益时被征收预扣税的要求进行了修订。此规定将于 2023 年 1 月 1 日起生效，据此，非美国投资者在进行以下活动时，将被征收以下美国税收：

- 在收到股息/利息/孳息等收益时：将扣缴获分配金额的 37%（非公司投资者）或 21%（公司投资者）税额；
- 在出售、交易或轉让 PTP 权益时：将扣缴交易的“总金额”的 10%税额。

有关详情请参阅[美国国税局网站](#)及查看相关[PTP 产品受影响的名单](#)¹：

以上通知乃根据现时美国国税局相关法规而发出之公告，惟可能因美国国税局的法规内容或实行日期变动而有所改变。在现行法规不变之前提下，参照本公司托管商的通知，本公司**于本通知发出日期起禁止买入及轉入 PTP 产品，并于 2022 年 12 月 9 日起禁止 PTP 产品之出售或轉出**，包括该法规中所列例外之任何交易。

请您留意此法规为重大的修订，有关修改对持有 PTP 产品的客户的自身权益有重大影响，本公司建议您**尽快检视现时帐户是否持有 PTP 产品，并自行考虑于上述日期前因应市场情况出售或轉出 PTP 产品，以减低以后可能对您造成之影响。**

本公司将尽力提供及时资讯供您参考，然而您应时刻留意及关注相关法规之发展及其对您自身权益之影响。如您对上述 PTP 的预扣税有任何疑问，本公司建议您向您的税务顾问寻求专业的独立意见。

倘有任何疑问，请致电客户服务热线(852) 3719-1288/4008695575 与本公司查询。

广发证券（香港）经纪有限公司
2022 年 11 月 18 日

¹ PTP 产品名单乃外部来源获取供您参考，有关名单并非所有 PTP 的详尽清单并会跟随美国相关法规不时做出修改，而恕不另行通知。广发证券（香港）经纪有限公司对名单的及时性、准确性和完整性不承担任何责任。从 2023 年 1 月 1 日起，如果出售的产品未列在此 PTP 名单但属于 PTP 类别，我们将保留向您索取预扣税的权利以满足美国国税局预扣税要求。

Date: 18 November 2022

Dear Valued Client,

<Important Notice> Re: Notification in respect of Withholding Tax and Trade Arrangement for Public Traded Partnership

Thank you for choosing the services of GF Securities (Hong Kong) Brokerage Limited.

The U.S. Internal Revenue Service ("IRS") has released an amendment of withholding taxes requirements on the sale or exchange of interests in, or allocation of taxable income arising from the Publicly Traded Partnership ("PTP") held by non-U.S. investors in accordance with Section 1446(a) and (f) of the U.S. Internal Revenue Code ("IRC"), which will come into effect on 1 January 2023. After being effective, non-U.S. investors will incur the following withholding taxes when they conduct the following activities:

- Receiving income including dividends/interests/yields: withholding tax rate of 37% for non-corporate foreign partners and 21% for corporate foreign partners will be charged on the allocated amount;
- Conducting the sale or exchange of PTP interest: withholding tax rate of 10% will be charged on the total amount realized.

For more details, please visit [IRS's official website](#) and browse the relevant [PTP Products Affected Securities List](#)²:

The above notification is made in accordance with the current IRS' relevant regulations, while the content and implementation date may be changed according to the regulation update from IRS. Under the current regulations, and with reference to the notice issued by our custodians, **any buy or transfer-in order of PTP products are prohibited with effect from the date of this letter, and any sell or transfer-out order of PTP products will be prohibited with effect from 9 December 2022**, including any excepted trades listed in the regulations.

Please note that the aforementioned amendment of regulations are important to you and will directly affect your account portfolios if you are holding PTP products. We suggest you to review your account portfolios immediately and consider to sell or transfer-out the PTP products based on the prevailing market situations before the aforementioned date in order to minimize any potential impacts on you.

We will endeavour to provide the timely information for your reference, but you should still pay attention to the development of relevant regulations and the potential impacts on you. If you have any doubts, we suggest you to seek an independent professional advice from your tax advisor.

Should you have any question, please feel free to contact our customer service hotline at (852) 3719-1288/4008695575.

Yours faithfully,
GF Securities (Hong Kong) Brokerage Limited

² The list of PTP products is obtained from external sources for your information. It is not an exhaustive list of all PTP and may be changed from time to time without prior notice in accordance with the relevant U.S. regulations. GF Securities (Hong Kong) Brokerage Limited has no liability for the timeliness, accuracy and completeness of this list. From 1 January 2023 onwards, if any product sold is not listed in the this PTP list but falls under PTP classification, we reserve the rights to claim the withholding tax from you in order to satisfy the IRS withholding requirements.