

# THE HOSPITAL AUTHORITY PROVIDENT FUND SCHEME (the "Scheme")

## CHANGE OF PARTICULARS FORM FOR EXTENDED MEMBER 更改延長成員資料表格

### Important Notes (please read before completing this form) 重要事項 (請於填寫此表格前閱讀) :

- This form should be used to update your personal particulars, bank account for benefits payments, beneficiary or your status of tax residency in the record of the Scheme Trustee and Scheme Administrator, with effect from the date specified in Section F (the "Effective Date of Change"). 如您需要更改在F部生效日期("生效日期")以後您在計劃受託人及計劃行政人紀錄上的個人資料, 受益人或稅務居住地資料, 請填寫本表格。
- A Confirmation Letter will be sent with you once the records are updated successfully. 成功更新資料後, 您將會收到確認信。
- Please read Section G Personal Information Collection Statement before completing this form. 填寫本表格前, 請先細閱G部收集個人資料聲明。
- The updated Personal Information provided in Section A and in the Change of Personal Particulars in Section B, including name, Identity document number, date of birth and residential address, will form part of your self-certification for the purpose of Automatic Exchange of Financial Account Information ("AEOI"). 於A部分提供的個人資料以及B部分更改個人資料詳情所提供的個人資料, 包括姓名、身份證明文件號碼\*、出生日期及住址, 將成為自動交換財務帳戶資料用途之自我證明的一部分。
- Passport number should be given only if you do not possess a HKID card. 只在沒有香港身份證的情況下才填寫護照號碼。
- If there is any update to your Nationality and/or Contact no. and/or Residential Address and/or Mailing Address and such update(s) lead(s) to a change to your Tax Residency, you are required to complete Section E in this form. 若你的國籍及/或聯絡號碼及/或住址及/或通訊地址有任何變動, 而該變動會導致您的稅務居住地有所更改, 你需要填妥本表格的E部。
- Please return the completed form to HSBC Institutional Trust Services (Asia) Limited, Member Services, PO Box 73448, Kowloon Central Post Office, Hong Kong. 請把填妥的表格寄往香港九龍中央郵政局郵政信箱 73448 號, 滙豐機構信託服務(亞洲)有限公司, 退休金行政部收。
- Please tick the appropriate box. Any amendments should be clearly marked and counter-signed. 請在適用的空格填上✓號。如有任何資料刪改請必須加簽。

### Section A. Personal Information A 部. 個人資料

Employer Name 僱主名稱	Hospital Authority		
Member English Name 成員英文姓名	<input style="width: 100%;" type="text"/>		
	Surname 姓	Given Name 名	
Member Chinese Name 成員中文姓名	<input type="checkbox"/> HKID Card / <input type="checkbox"/> Passport No 香港身份證 / 護照號碼		<input style="width: 100%;" type="text"/>

### Section B. Details of Change of Personal Particulars B 部. 更改個人資料詳情

<input type="checkbox"/> Member English Name* 成員英文姓名*			<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
	Last Name or Surname 姓	First or Given Name 名字	Middle Name(s) 中間名		
<input type="checkbox"/> Member Chinese Name* 成員中文姓名*					
<input type="checkbox"/> HKID Card No. Passport No. * 香港身份證號碼 / 護照號碼*:					
<input type="checkbox"/> Nationality 國籍*:					
<i>*Please provide a copy of your Hong Kong ID Card/Passport and the related legal documents (if applicable).</i> <i>*請附上您的香港身份證護照副本及有關法律文件 (如適用)。</i>					
<input type="checkbox"/> Residential Address 住址					
Flat / Room 室	<input style="width: 100%;" type="text"/>	Floor 樓	<input style="width: 100%;" type="text"/>	Block 座	<input style="width: 100%;" type="text"/>
Building / Estate Name 大廈 / 屋苑名稱	<input style="width: 100%;" type="text"/>	District 地區	<input style="width: 100%;" type="text"/>	<input type="checkbox"/> H.K 香港 / <input type="checkbox"/> Kln. 九龍 / <input type="checkbox"/> N.T. 新界	
Number & Name of Street 街道號碼及名稱	<input style="width: 100%;" type="text"/>	City 城市	<input style="width: 100%;" type="text"/>	Province, State 省、州	<input style="width: 100%;" type="text"/>
Country 國家	<input style="width: 100%;" type="text"/>	Post Code / ZIP Code 郵政編碼/郵遞區號碼	<input style="width: 100%;" type="text"/>		
<input type="checkbox"/> Mailing Address 通訊地址 (Complete if different to the current residence address 如通訊地址與住址不同, 填寫此欄)					
Flat / Room 室	<input style="width: 100%;" type="text"/>	Floor 樓	<input style="width: 100%;" type="text"/>	Block 座	<input style="width: 100%;" type="text"/>
Building / Estate Name 大廈 / 屋苑名稱	<input style="width: 100%;" type="text"/>	District 地區	<input style="width: 100%;" type="text"/>	<input type="checkbox"/> H.K 香港 / <input type="checkbox"/> Kln. 九龍 / <input type="checkbox"/> N.T. 新界	
Number & Name of Street 街道號碼及名稱	<input style="width: 100%;" type="text"/>	City 城市	<input style="width: 100%;" type="text"/>	Province, State 省、州	<input style="width: 100%;" type="text"/>
Country 國家	<input style="width: 100%;" type="text"/>	Post Code / ZIP Code 郵政編碼/郵遞區號碼	<input style="width: 100%;" type="text"/>		

<input type="checkbox"/> Contact No. 聯絡號碼	Country Code 國家號碼	Area Code 地區號碼	Number 號碼
Mobile phone no. 流動電話號碼 (Required for online services 使用網上服務必須提供)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Home phone no. 住宅電話號碼	<input type="text"/>	<input type="text"/>	<input type="text"/>
Office phone no. 公司電話號碼	<input type="text"/>	<input type="text"/>	<input type="text"/>
Facsimile no. 傳真號碼	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> E-mail Address 電郵地址			

### Section C. Bank Account C 部. 銀行帳戶

- The bank account you nominate below will be used to credit any benefits received from the Scheme. 您在下面指定的銀行帳戶將用於收取您於計劃中的權益。
- It will remain valid unless you provide us an updated information by completing a new "Change of Particulars Form for Extended Member" and receive a Confirmation Letter from us. 除非您填妥「更改延長成員資料表格」提供新的資料及收到相關的確認信，下面指定的銀行帳戶將維持有效。
- Third party bank account is not acceptable. 不接受第三者名義開立的銀行帳戶。
- Bank charge will be imposed. 銀行或會收取費用。

Name of Bank 銀行名稱	<input type="text"/>
Bank Account Holder Name 銀行帳戶持有人名稱	<input type="text"/>
Bank Account Number 銀行帳戶號碼	<input type="text"/>
If the bank indicated above is an overseas bank, please provide the below information. <b>(Please complete this part in English).</b> 若上述指定的銀行為海外銀行，請提供以下資料（英文填寫以下部份）。	
The Scheme Administrator will determine the correspondent bank of the overseas bank if no or incomplete information is provided. In such case, the payment may be delayed. 資料有任何遺漏或不完整，將由行政人自行決定海外銀行所屬代理銀行。在此情況下，付款指示將可能被延遲。	
Overseas Bank's Detailed Address 海外銀行的詳細地址	<input type="text"/>
Name of Correspondent Bank in Hong Kong 香港的代理銀行名稱	<input type="text"/>
SWIFT Code/ABA No. (if applicable) 全球金融同業電信協會代碼/美國銀行協會號碼(如適用)	<input type="text"/>
Other settlement information (if any) 其他結算資料(如有)	<input type="text"/> (e.g. 例如 IBAN)

### Section D. Beneficiary Details D 部. 受益人資料

Please refer to the definition in the Trust Deed 請參考信託契約內受益人的定義

Please complete Details of Witness in Section H, whereas Witness must not be the beneficiary 請填寫 H 部見證人資料，見證人不得為受益人

Name (Same as HKID / Passport) 姓名 (與香港身份證/護照相同)	HK ID/ Passport No 香港身份證/護照號碼	Relationship 關係	Contact No. 聯絡號碼	Address 住址	Share (%) 百分比分配
The total of the share for all beneficiaries should be 100%. 所有受益人之總百分比須為 100%。					<b>Total 100%</b> 總百分比 100%
Remarks 備註: If you have more than 4 beneficiaries, please notify us on a separate sheet. 如超過四名受益人，請另填寫在白紙上。					

## Section E. Tax Residency Self-Certification E 部.稅務居民身份自我證明

Please provide details of changes to your jurisdiction of tax residence on or after the Effective Date of Change [請提供於生效日期或之後的所有稅務居住地]

- This is a self-certification provided by you for the purpose of Automatic Exchange of Financial Account Information ("AEOI") in compliance with tax law and regulations (including but not limited to the Inland Revenue Ordinance (Cap.112) and regulations based on the Organisation for Economic Co-operation and Development (OECD) Common Reporting Standard ("CRS") for automatic exchange of information). The data collected in Sections A, B, E, F and H of this Form forms part of this self-certification and may be transmitted to the Inland Revenue Department for transfer to the tax authority of another jurisdiction. 這是您提供的自我證明，以作自動交換財務帳戶資料用途以遵守稅務法律及規例（包括但不限於《稅務條例》（第 112 章）和根據自動交換資料有關的經濟合作與發展組織（OECD）《通用報告準則》（CRS）的規則）。於本表格 A, B, E, F 及 H 部 收集所得的更新資料將交給稅務局以將資料交到另一稅務管轄區的稅務當局。
- This self-certification will remain valid unless there is any change in circumstances relating to your status of tax residency. You must notify us within 30 days if there is any change in circumstances that makes any of the information provided in Sections A, B, E, F or H or in previous self-certification(s) incorrect or incomplete and provide an updated self-certification form by completing a new "Change of Particulars Form for Extended Member". 這自我證明是有效文件除非您的稅務居住地有任何進一步改變。您必須在改變後的 30 天內填妥「更改延長成員資料表格」以通知我們有關 A, B, E, F 或 H 部的改變並提供最新的自我證明。
- All relevant identification/verification documentation must be provided by you upon request. Failure to provide us with the information and other personal data as requested may result in your application/instruction not being able to be processed. 我們有權要求您提供所有相關的身份證明/驗證文件。如未能提供所需資料及其他個人資料，可能導致您的申請/指示不獲處理。
- We are unable to give tax or legal advice to you. If you have any questions regarding your tax residency, please consult your tax adviser or visit the OECD and Inland Revenue Department's AEOI website at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/> and [http://www.ird.gov.hk/eng/tax/dta\\_aeoi.htm](http://www.ird.gov.hk/eng/tax/dta_aeoi.htm) respectively. 作為財務機構，我們未能向您提供稅務或法律意見。若您對您的稅務居民身份存有任何疑問，請詢問專業稅務顧問或瀏覽 OECD (<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>) 及稅務局 ([http://www.ird.gov.hk/eng/tax/dta\\_aeoi.htm](http://www.ird.gov.hk/eng/tax/dta_aeoi.htm)) 有關自動交換財務帳戶資料的網頁。
- The personal information provided in Sections A and B, including name, Identity document number, date of birth and residential address, together with the Tax Residency Information in this Section E, the Effective Date of Change in Section F and the Declaration and Authorization in Section H will form part of this self-certification. Please be reminded to complete Section B of this form if there is any change of your personal particulars. 您於 A 及 B 部提供過的個人資料，包括姓名、身份證明文件號碼\*、出生日期及住址，以及於 E 部提供的稅務居民身份資訊，以及 F 部的生效日期，以及 H 部的聲明及授權書將成為此自我證明的一部分。如需更新個人資料，請緊記填寫本表格之 B 部。

\*Your HKID card no. is your Taxpayer Identification Number (TIN) as Hong Kong tax resident 您的香港身份證號碼即您作為香港稅務居民的稅務編號

### Section E1 / E1 部

I hereby declare that, to the best of my knowledge and belief 以本人所知及所信，在此聲明：

(Please put "✓" in the box as appropriate 如適用，請在方格上填「✓」。)

On or after the Effective Date of Change 於生效日期或之後

My Tax Residence is 本人之稅務居住地為

- Hong Kong ONLY**, with no tax residence in any other jurisdictions or countries (and my HKID number is my TIN) 只有香港，及沒有處於任何其他司法管轄區或國家的稅務居住地(而我的香港身份證號碼是我的稅務編號) (Skip E(2) if you tick this box. 如在這個填上「✓」,略過 E(2) 部分。)
- Hong Kong AND also some other jurisdictions or countries** 是香港及其他司法管轄區或國家 (Please fill out E(2) table. 請填寫 E(2)之列表。)
- NOT Hong Kong**, but instead some other jurisdictions or countries 不是香港而是其他司法管轄區或國家的稅務居民 (Please fill out E(2) table. 請填寫 E(2)之列表。)

### Section E2 / E2 部

Please list all countries/jurisdictions (other than Hong Kong) where you are a resident for tax purposes and Taxpayer Identification Number or its Functional Equivalent (TIN) for each country/jurisdiction. If the space provided is insufficient, please provide it in the below format on additional sheet(s). 請在以下列明您在所有國家/司法管轄區(香港以外) 符合稅務的居民的稅務編號或具有等同功能的識辨編號(稅務編號)。如下列位置不敷應用，請按以下格式另加新頁。

Country/Jurisdiction of Tax Residency 稅務居民所在國家/司法管轄區	TIN Remarks 1 稅務編號 <sup>註1</sup>	If no TIN is available, please indicate Reason A, B or C below Remarks 2 若未能提供稅務編號，請於下方填上理由A、B或C <sup>註2</sup>	Please explain why you are unable to obtain a TIN if you have selected Reason B. 若您選擇理由B，請在下方解釋無法取得稅務編號的原因。
1			
2			
3			
4			
5			

Remarks 註：

1. If you are PRC Resident Identity Card holder, the TIN is the PRC Resident Identity Card number. 若您是中華人民共和國居民身份證持有人，稅務編號為閣下中華人民共和國居民身份證號碼。

2. Reason A: The country/jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.

理由A - 帳戶持有人所屬的稅務居民的國家/司法管轄區沒有向其居民發出稅務編號。

Reason B: The account holder is unable to obtain a TIN. (Please explain why you are unable to obtain TIN in the above table if you have selected this reason.)

理由B - 帳戶持有人無法獲得稅務編號。(若您選擇這理由，請在上表解釋您無法獲得稅務編號的原因。)

**Reason C:** No TIN is required. (Note: Only select this reason if the authorities of the relevant jurisdiction of residence does not require the TIN to be disclosed.)  
**理由C – 無需稅務編號。**（註：只有在相關司法管轄區的國內法律不需要披露該司法管轄區發出的稅務編號方可選擇這理由。）

## Section F. Effective Date of Change F 部. 生效日期

Effective Date of Change 生效日期：\_\_\_\_\_ (dd/mm/yyyy 日/月/年)

## Section G. Personal Information Collection Statement G 部. 收集個人資料聲明

### Personal Information Collection Statement for Retirement Schemes administered by the HSBC Group

1. The personal data provided by Participating Employers and/or the trustees of the HAPFS (if applicable) and/or Members and details of transactions or dealings by such Participating Employers and/or the trustees of the HAPFS (if applicable) and/or Members from time to time may be used for one or more of the following purposes: - (i) the administration and/or management of or in connection with the contributions or benefits or accounts in respect of the Participating Employers (if applicable) and/or Members under the retirement schemes administered by the HSBC Group; (ii) improving and furthering the provision of occupational retirement scheme products and/or services (including through customer research or surveys) by entities of the HSBC Group, subject to applicable legislation; (iii) matching for occupational retirement scheme related purpose with other personal data concerning the relevant Participating Employers (if applicable) and/or Members; (iv) compliance or in accordance with an order of a court, or compliance or in accordance with a law or a requirement made under a law (e.g. the Inland Revenue Ordinance and its provisions including those concerning automatic exchange of financial account information), or compliance or in accordance with any agreement or treaty or any present or future contractual or other commitment with any regulators or government authorities in any jurisdictions, including but not limited to an agreement by one or more entities of the HSBC Group under the provisions of U.S. tax law known as the Foreign Account Tax Compliance Act ('FATCA'), and the guidelines, guidance or requests given or issued by the Inland Revenue Department including those concerning automatic exchange of financial account information (collectively, the 'Compliance Obligations').

2. Failure to provide your information may result in us being unable to process your application or perform the services you request.

3. Personal data held by us relating to a Participating Employer (if applicable) and/or Member will be kept confidential but, to the extent not prohibited by applicable law, such information may be provided by us or any of our service providers or their agents/delegates to the following parties for the purposes set out in paragraph 1: - (i) any regulators or government authorities in any jurisdiction; (ii) any service provider, agent or contractor who provides administrative, telecommunications, computer, payment, data processing, matching, storage, customer research or survey or other services in connection with the operation of our occupational retirement scheme business or meeting the Compliance Obligations; (iii) the trustees of the HAPFS and/or the relevant Participating Employers (if applicable); (iv) entities of the HSBC Group. Such information may be transferred to a place outside Hong Kong Special Administrative Region. In case the HSBC Group ceases to administer the HAPFS, the information collected by the HSBC Group shall be transferred to the trustees of the HAPFS, the Employers and/or the new service provider as appropriate.

4. You have the right to request access to and correction of your personal data held by us. Request should be addressed to: The Data Protection Officer, HSBC Institutional Trust Services (Asia) Limited, P.O. Box 73448, Kowloon Central Post Office, Hong Kong.

5. No person other than you and us will have any right under the Contracts (Rights of Third Parties) Ordinance to enforce or enjoy the benefit of any of the provisions of these Terms and Conditions.

Issued by HSBC Institutional Trust Services (Asia) Limited

### 由滙豐集團管理行政的退休計劃的收集個人資料聲明

1. 不時由參與僱主及/或醫管局公積金計劃的受託人（如適用）及/或成員所提供的個人資料及該等參與僱主及/或醫管局公積金計劃的受託人（如適用）及/或成員的交易或事務往來的詳情將可被用於以下一項或多項用途：(i) 退休計劃下與參與僱主（如適用）及/或成員的供款或權益或戶口有關的行政事宜及/或管理；(ii) 在適用的法例規限下，改善及進一步提供由滙豐集團成員所提供的職業退休計劃產品及/或服務（包括透過客戶研究或調查）；(iii) 為任何職業退休計劃相關的用途而核對相關參與僱主（如適用）及/或成員的其他個人資料；(iv) 遵守或按照法庭命令，或遵守或按照法律或根據法律訂立的規定（例如《稅務條例》及其條文，包括關於自動交換財務賬戶資料的條文），或遵守或按照任何與任何司法管轄區的監管機構或政府機關之間達成的協議或條約或任何現在或將來的合同或其他承諾，包括但不限於與一個或多個滙豐集團成員根據美國名為《外國賬戶稅務合規法案》（「《外國賬戶稅務合規法案》」）的稅務法律的規定所達成的協議，及稅務局所提供或發出的指引、指導或要求，包括關於自動交換財務賬戶資料的指引、指導或要求（統稱為「合規義務」）。

2. 如您未能提供資料將可能導致我們未能處理您的申請或提供您所要求的服務。

3. 由我們持有參與僱主（如適用）及/或成員的個人資料將予保密，但限於不在適用法律禁止之列，我們或任何我們的服務供應商或其代理/代表可能會將該等資料提供給以下各方作第1段所述的用途：(i) 任何司法管轄區的監管機構或政府機關；(ii) 任何提供與營運我們的職業退休計劃業務或符合「合規義務」有關的行政、電訊、電腦、付賬、數據處理、核對、儲存、客戶研究或調查或其他服務的任何服務供應商、代理人或承包商；(iii) 醫管局公積金計劃的受託人及/或相關的參與僱主（如適用）；(iv) 滙豐集團成員。該等資料可能轉移至香港特別行政區以外的地方。如滙豐集團停止對該計劃的管理行政，滙豐集團收集的資料可能視情況而定轉移至醫管局公積金計劃的受託人，僱主及/或新服務供應商。

4. 您有權要求查閱及更改由我們持有您的個人資料。如有需要，可致函香港九龍中央郵政局郵政信箱 73448 號，向滙豐機構信託服務（亞洲）有限公司資料保障主任提出要求。

5. 除您及我們以外，並無其他人士有權按《合約（第三者權利）條例》強制執行本條款及細則的任何條文，或享有本條款及細則的任何條文下的利益。

由滙豐機構信託服務（亞洲）有限公司刊發

## Section H. Declaration and Authorisation H 部. 聲明及授權書

I undertake to advise the trustees of the HAPFS and/or HSBC Institutional Trust Services (Asia) Limited (the "HAPFS's Member Administrator") of any change in circumstances which affects the tax residency status of the individual identified in this self-certification or causes the information contained herein to become incorrect or incomplete, and to provide the trustees of HAPFS and/or HAPFS's Member Administrator with a suitably updated self-certification form within 30 days of such change in circumstances by completing the "Change of Particulars Form for Extended Member". 本人承諾，如情況有所改變，以致影響本自我證明所述的個人的稅務居民身份，或引致本自我證明所載的資料不正確或不完整，本人會通知醫管局公積金計劃的受託人及/或滙豐機構信託服務（亞洲）有限公司（“計劃行政人”），並會在情況發生改變後30天內，向醫管局公積金計劃的受託人及/或計劃行政人提交一份適當更新的自我證明。本人可填妥更改延長成員資料表格以更新這些資料。

I acknowledge and agree that (a) the information contained in this self-certification (comprising the contents of Section A, B, E, F and H as herein described as forming parts of the self-certification) is collected and may be kept by the HAPFS for the purpose of automatic exchange of financial account information and (b) such information and information regarding the account holder and any reportable account(s) may be reported by the HAPFS to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another country/countries or jurisdiction(s) in which the account holder may be resident for tax purposes, pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112) and (c) I agree to the obligation that the account holder must comply with requests made by the trustees of HAPFS and/or HAPFS's Member Administrator or its authorized person(s) to comply with the CRS (AEOI) requirements under the Inland Revenue Ordinance and/or applicable law and regulation, and such obligation forms the basis of the account to be opened. 本人確認及同意，醫管局公積金計劃的受託人及計劃行政人可根據《稅務條例》（第112章）有關交換財務帳戶資料的法律條文，(a)收集本自我證明（包括於A, B, E, F及H部描述構成自我證明的一部分的內容）所載資料並可備存作自動交換財務帳戶資料用途及(b)把該等資料和關於帳戶持有人及任何須申報帳戶的資料向香港特別行政區政府稅務局申報，從而把資料轉交到帳戶持有人的稅務居民所在國家或司法管轄區的稅務當局及(c)本人同意帳戶持有人必須遵守醫管局公積金計劃的受託人及計劃行政人或其授權人要求以便遵守《稅務條例》及/或適用法律及規例的CRS（AEOI）規定，並為日後開立帳戶之基礎。

I declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete. 本人聲明就本人所知所信，本表格內所填報的所有資料和聲明均屬真實、正確和完備。

I certify that I am the account holder of all the accounts to which this form relates. 本人證明，就與本表格所有相關的帳戶，本人是帳戶持有人。

\_\_\_\_\_  
Signature of Member 成員簽署^  
(^Must be identical to the HAPFS's Member Administrator's record.  
^必須與計劃行政人的記錄相符。

\_\_\_\_\_  
Date 日期:

Details of Witness 見證人資料 (Only applicable if there is any update to Section D Beneficiary Details 僅適用於更改 D 部受益人資料)

\_\_\_\_\_  
Signature of Witness 見證人簽署

\_\_\_\_\_  
Name of Witness 見證人姓名

**WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification (comprising the contents herein described as forming parts of the self-certification), makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. HK\$10,000). 警告：根據《稅務條例》第80(2E)條，如任何人在作出自我證明時（包括此處描述構成自我證明的一部分的內容），在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。一經定罪，可處第3級（即HK\$10,000）罰款。**