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| 相关业务类型 (Relevant Activity) | 创造收入的核心经营活动(CIGA) |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 银行业务 BVI | <ol style="list-style-type: none"> 筹集资金、风险管理 (包括信用风险、流动性风险和利率风险管理活动) 套期对冲安排 向客户提供贷款、商业信用或其他服务 管理核心资本并向投资人、开发、金融监管部门汇报 |
| | <ol style="list-style-type: none"> 运输、存储货物、配 |

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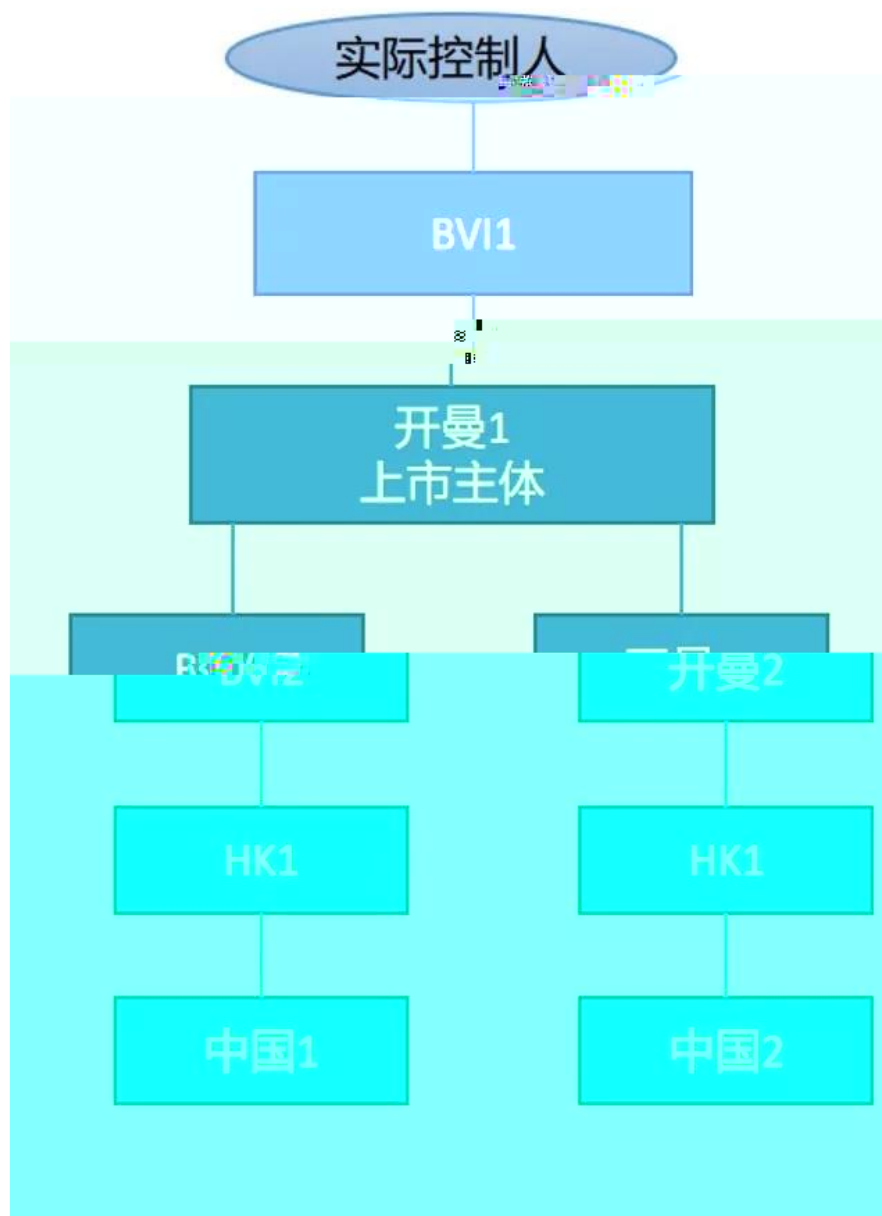
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| 地区 | 适用主体 | 测试时间 | 违规后果 |
|-----|----------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| 开曼 | 设立于2019年1月1日之前的开曼公司 | 2019年4月7月1日之前，满足经济实质测试要求。 | 未能符合经济实质测试： 罚款1万开曼元（约8万人民币）。 连续两年未能符合经济实质测试： 罚款10万开曼元（约80万人民币）、被注册署命令采取行动或被直接申请法院注销。 故意提供虚假或误导性信息： 罚款1万开曼元（约8万人民币）和/或5年刑期。 |
| | 设立于2019年1月1日及之后的开曼公司 | 在成立之日，要满足经济实质测试要求。 | |
| | 适用开曼经济实质法案的所有实体 | 每个财政年度的最后一天后的12个月内，提交年度通知和报告。 | |
| BVI | 适用BVI经济实质法案的所有主体 | 2019年6月30日之前，满足经济实质要求。 | 适用简易程序的即席判决 处罚最多不超过4万美金或最多不超过2年拘役，或两者都有； 适用依诉状定罪的判决 处罚最多不超过7.5万美金或最多不超过2年拘役，或两者都有。 |

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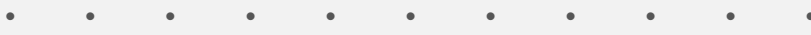
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