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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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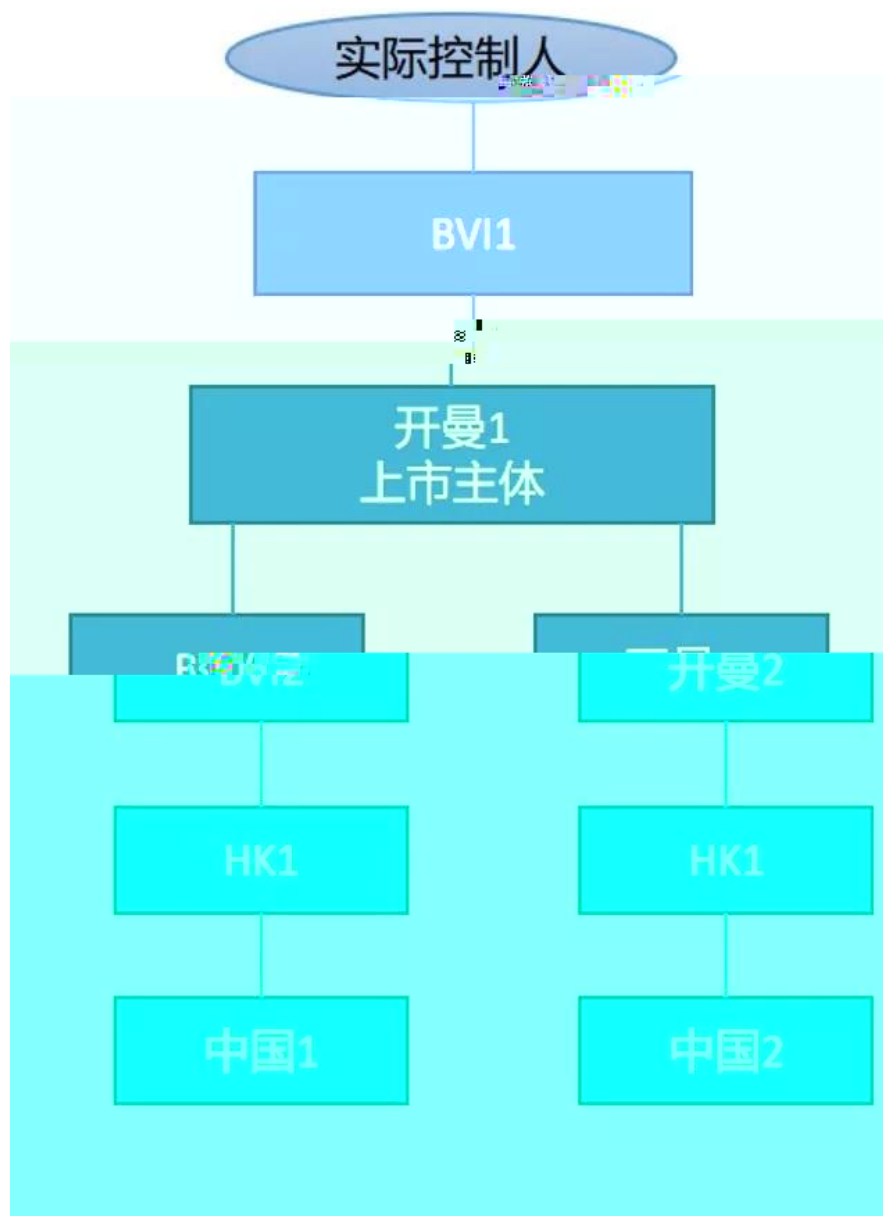
BVI

BVI

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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<http://www.zhcpa.cn/>

