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相关业务类型 (Relevant Activity)	创造收入的核心经营活动(CIGA)
<p>银行业务</p>	<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、商业信用或其他金融产品和服务

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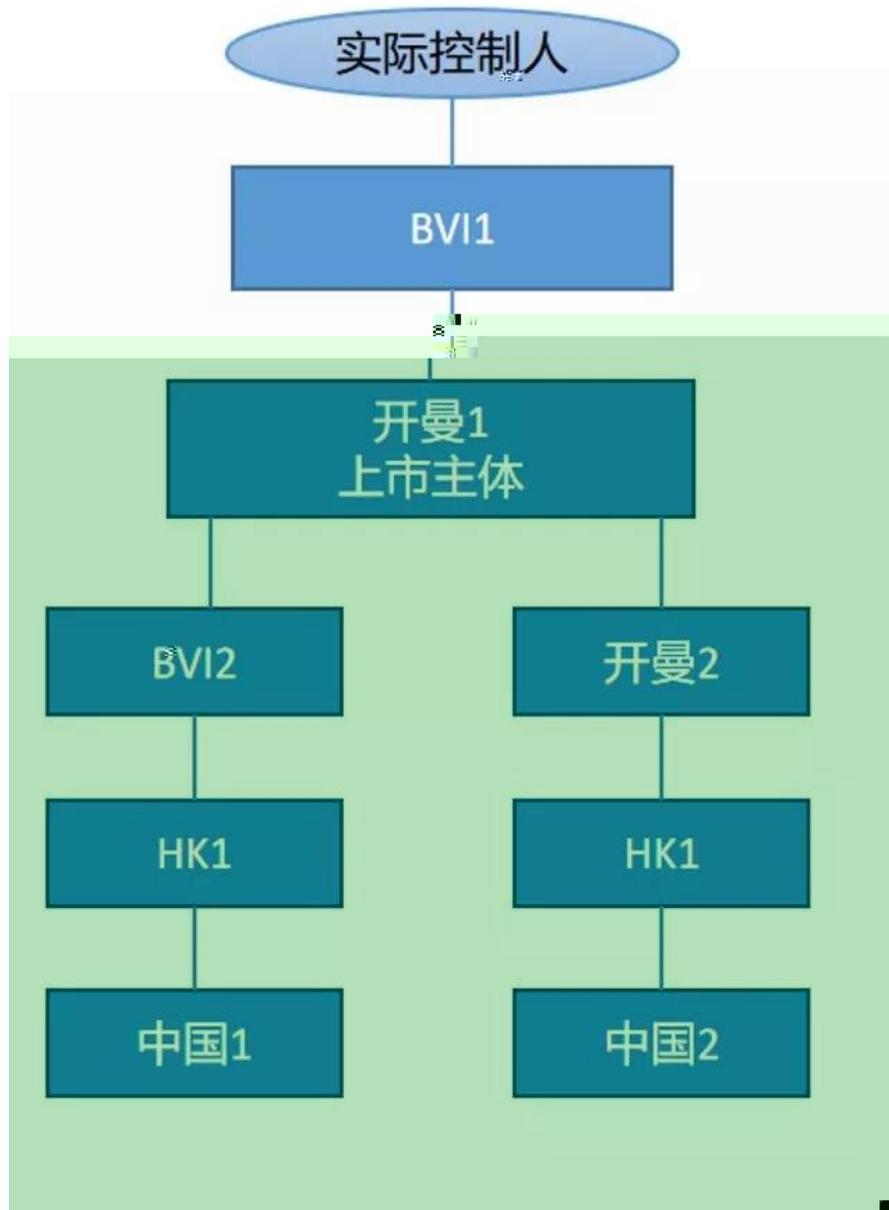
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地区	适用主体	测试时间	违规后果
开曼	设立于2019年1月1日之前的开曼公司	2019年7月1日之前，满足经济实质测试要求。	未能符合经济实质测试： 罚款1万开曼元（约8万人民币）。 连续两年未能符合经济实质测试： 罚款10万开曼元（约80万人民币）、被注册署命令采取行动或被直接申请法院注销。 故意提供虚假或误导性信息： 罚款1万开曼元（约8万人民币）和/或5年刑期。
	设立于2019年1月1日及之后的开曼公司	在成立之日，要满足经济实质测试要求。	
	适用开曼经济实质法案的所有实体	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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