

美国公开交易合伙企业(PTP)相关证券预扣税及交易安排重要通知

尊敬的客户：

根据美国国税局(Internal Revenue Service, IRS) 就国内税收法规(IRC Section)第 1446 条(a)及(f)项, 关于非美国投资者卖出或转让/移所持有公开交易合伙企业(Publicly Traded Partnerships, 以下简称 PTP)相关证券之预扣税及资讯申报的最新规定, 由 2023 年 1 月 1 日起, 非美国投资者于持有或出售、交易或转让/移 PTP 相关证券时, 将被征收以下美国税项:

1. 在卖出、交易或转让/移 PTP 相关证券时将按照交易总额扣缴 10%税额;
2. 在获配股息时, 根据分配的股息总额扣缴 21% (公司或机构投资者)或 37% (个人投资者)税额。

若阁下持有 PTP 相关证券, 建议可咨询税务专业相关人士及顾问以了解持有、买卖或转让/移 PTP 相关证券所产生的税务成本及对资产配置权益造成的影响, 并参考该专业意见而决定是否于 2022 年 12 月 28 日或之前进行卖出或转让/移。由 2022 年 12 月 9 日起, 本公司不再接受 PTP 相关证券的买入、转入及存入。于 2022 年 12 月 30 日开始, 将只限于 PTP 相关证券的转出而不再提供卖出服务。如果阁下通过美股期权交易而行权收回相关 PTP 相关证券正股, 敬请注意及知悉未能卖出该证券正股的风险。

以下请参阅美国国税局就该新税收法规的公开资讯, 以及 PTP 相关证券名单¹:

美国国税局就 PTP 相关证券之公开资讯

<https://www.irs.gov/individuals/international-taxpayers/publicly-traded-partnerships>

<https://www.irs.gov/individuals/international-taxpayers/partnership-withholding>

如有查询, 请于办公时间致电客户服务热线 400 8818 456 (内地)或(852) 3658 6288 (香港)。

¹请注意: 以下 PTP 相关证券名单并非完整清单, 名单仅供参考, 可能会不时更新而不会另行通知。华泰无法保证此名单的及时性、准确性和完整性, 且不会对使用该名单的信息而产生的损失承担任何责任, 敬请阁下自行留意相关风险。

(更新日期：2023 年 8 月 30 日)

ISIN	股份代号	股份名称
BMG540501027	LAZ	LAZARD LTD-CL A
BMG162521014	BIP	BROOKFIELD INFRASTRUCTURE PA
BMG162581083	BEP.UN	BROOKFIELD RENEWABLE PARTNER
BMG162581083	BEP	BROOKFIELD RENEWABLE PARTNER
CA3874371147	GRT.UN	GRANITE REAL ESTATE INVESTME
CA3874371147	GRP U	GRANITE REAL ESTATE INVESTME
CA16141A1030	CSH.UN	CHARTWELL RETIREMENT RESIDEN
JP3047550003	3283	NIPPON PROLOGIS REIT INC
CA0266951064	HOT.UN	AMERICAN HOTEL INCOME PROPER
GG00BBHXCL35	RSE	RIVERSTONE ENERGY LTD
MXCFFI170008	FIBRAPL14	PROLOGIS PROPERTY MEXICO SA
CA76090H1038	QSP.UN	RESTAURANT BRANDS-EXCH UNITS
CA76090H1038	RSTRF	RESTAURANT BRANDS-EXCH UNITS
BMG162521279	BIP.PR.A	BROOKFIELD INFRASTRUCTUR
GG00BYV2ZQ34	RGL	REGIONAL REIT LTD
BMG162521436	BIP.PR.B	BROOKFIELD INFRASTRUCTUR
BMG162341090	BBU	BROOKFIELD BUSINESS PT-UNIT
SG1CI1000004	BTOU	MANULIFE US REAL ESTATE INV
CA70214T1194	PVF.UN	PARTNERS VALUE INVESTMENTS I
CA70214T1012	PVF.PR.U	PARTNERS VALUE INVEST LP
SG1EA1000007	CMOU	KEPPEL PACIFIC OAK US REIT
US26923H2004	BDRY	BREAKWAVE DRY BULK SHIPPING
US6740013007	OAK PRA	OAKTREE CAPITAL GRP LLC
US6740014096	OAK PRB	OAKTREE CAPITAL GRP LLC
BMG162491499	BPYPP	BROOKFIELD PROPERTY PART
BMG162522269	BIP.PR.F	BROOKFIELD INFRASTRUCTUR
SGXC75818630	OXMU	PRIME US REIT
BMG162491564	BPYPO	BROOKFIELD PROPERTY PART
BMG162522004	BIP.PR.E	BROOKFIELD INFRASTRUCTUR
BMG162581083	BXE.EUR	BROOKFIELD RENEWABLE PARTNER
BMG162491648	BPYPN	BROOKFIELD PROPERTY PART
BMG162582313	BEP PRA	BROOKFIELD RENEWABLE PAR
SGXC39411175	ODBU	UNITED HAMPSHIRE US REIT
US37959R1032	GBLI	GLOBAL INDEMNITY GROUP LLC-A

BMG162522756	BIP PRB	BROOKFIELD INFRASTRUCTUR
CA85554C1041	SCPT.A	STRLIGHT US MLTI-FAM 2 CORE
BMG1624R1079	BPYPM	NEW LP PREFERRED UNITS CAD
BMG1624R1079	BPYP.PR.A	NEW LP PREFERRED UNITS CAD
SGXC50067435	DCRU	DIGITAL CORE REIT MANAGEMENT
CA70214T2002	PVI.II	PARTNERS VALUE INVESTMENTS LP
CA70214T3091	PVI.III	PARTNERS VALUE INVESTMENTS LP SERIES 3
CA70214T4081	PVI.IIIII	PARTNERS VALUE INVESTMENTS LP SERIES 4
US21258A2015	SPKX	CONVXTY SHS 1X SPIKES FUTUR
US21258A1025	SPKY	CONVXTY SHS DAILY 1.5X SP FU
US161239AC25	IBCID66377068	161239AC2 11/30/50
US161239AE80	IBCID66377074	161239AE8 6.8 11/30/50
US161239AN89	IBCID66419451	161239AN8 12/31/45
US161239AA68	IBCID67286674	161239AA6 06/30/49
US161239AB42	IBCID67286679	161239AB4 06/30/49
US161239AM07	IBCID67287230	161239AM0 6.3 12/31/45
US247134AA79	DFG	DFG 9.31 03/25/27
US05562EAA64	BNP	BNP 7.738 PERP
US44921RAA23	MIZUHO	MIZUHO 8.79 PERP
US359577AA19	MIZUHO	MIZUHO 9.87 PERP
US718549AC27	PSXP	PSXP 4.68 02/15/45
US29336UAH05	ENLK	ENLK Float PERP
US29273VAG59	ET	ET 4 1/4 03/15/23
US726503AE55	PAA	PAA Float PERP
US29278NAA19	ETP	ETP 6 1/4 PERP
US23311PAA84	DCP	DCP 7 3/8 PERP
US29278NAB91	ETP	ETP 6 5/8 PERP
US03350FAA49	ANDX	ANDX 6 7/8 PERP
US19237JAA16	IBCID352663524	19237JAA1 0 08/01/47
US19237JAB98	IBCID352663531	19237JAB9 0 08/01/54
US31350ACJ51	IBCID359781802	31350ACJ5 3.05 04/15/34
US55336VAU44	MPLX	MPLX 6 7/8 PERP
US29278NAS27	ETP	ETP 6 3/4 PERP
US29278NAT00	ETP	ETP 7 1/8 PERP
US29273VAL45	ET	ET 6 3/4 PERP
US29273VAM28	ET	ET 7 1/8 PERP
US29273VAJ98	ET	ET 6 5/8 PERP

US29273VAH33	ET	ET Float PERP
US29273VAN01	ET	ET 6 1/2 PERP
US06749NUY65	BACR	BACR 0 10/02/25
US40057T6Z22	GS	GS 0 07/08/24
US1182301010	BPL	BUCKEYE PARTNERS LP
US3152931008	FGPRQ	FERRELLGAS PARTNERS-LP
US1501851067	FUN	CEDAR FAIR -LP
US29250R1068	EEP	ENBRIDGE ENERGY PARTNERS LP
US0309751065	APU	AMERIGAS PARTNERS-LP
US40636T2033	HRY	HALLWOOD RLTY PARTNERS L P
US3719271047	GEL	GENESIS ENERGY L.P.
US6442061049	NEN	NEW ENGLAND REALTY ASSOC-LP
US7328571077	POPE	POPE RESOURCES
US2937921078	EPD	ENTERPRISE PRODUCTS PARTNERS
US7265031051	PAA	PLAINS ALL AMER PIPELINE LP
US01877R1086	ARLP	ALLIANCE RESOURCE PARTNERS
US5733311055	MMLP	MARTIN MIDSTREAM PARTNERS LP
US25820R1059	DMLP	DORCHESTER MINERALS LP
US5590801065	MMP	MAGELLAN MIDSTREAM PARTNERS
US29273R1095	ETP.OLD	ENERGY TRANSFER PARTNERS LP
US4357631070	HEP	HOLLY ENERGY PARTNERS LP
US37946R1095	GLP	GLOBAL PARTNERS LP
US0966271043	BWP	BOARDWALK PIPELINE PARTNERS
US23311P1003	DCP	DCP MIDSTREAM L.P.
US1314761032	CLMT	CALUMET SPECIALTY PRODUCTS
US29273V1008	ET	ENERGY TRANSFER LP
US01881G1067	AB	ALLIANCEBERNSTEIN HOLDING LP
US01861G1004	AHGP	ALLIANCE HOLDINGS GP LP
US68268N1037	OKS	ONEOK PARTNERS LP
US26926V1070	EVEPQ	EV ENERGY PARTNERS LP
US1067761072	BBEPQ	BREITBURN ENERGY PARTNERS LP
US34958B1061	FIG.OLD	FORTRESS INVESTMENT GRP-CL A
US16411Q1013	CQP	CHENIERE ENERGY PARTNERS LP
US67058H1023	NS	NUSTAR ENERGY LP
US67059L1026	NSH.OLD	NUSTAR GP HOLDINGS LLC
US55608B1052	MIC.USD	MACQUARIE INFRASTRUCTURE HOL
US4511001012	IEP	ICAHN ENTERPRISES LP

US30242M1062	XXFPL	FFP PARTNERS -LP-CL A
US09625U1097	BKEP	BLUEKNIGHT ENERGY PARTNERS L
US6546781013	NKA	NISKA GAS STORAGE PARTNERS-U
US2128491030	CWPS	CONWEST PARTNERSHIP LP-UNITS
US0548071028	AZLCZ	AZTEC LAND & CATTLE LTD
US26827L1098	ECTM	ECA MARCELLUS TRUST I
US38349K1051	GDVTZ	GOULD INVESTORS LP
US5053461068	LAACZ	LAACO LTD-UNITS OF LTD PRNTS
US1534231089	ENGY	CENTRAL ENERGY PARTNERS LP
US62913M1071	NGL	NGL ENERGY PARTNERS LP
US12547R1059	CIFC	CIFC LLC
US02752P1003	AMID.OLD	AMERICAN MIDSTREAM PARTNERS
US09625U2087	BKEPP	BLUEKNIGHT ENERGY PARTNERS - SERIES A PREF UNIT
US1651851099	CHKR	CHESAPEAKE GRANITE WASH TRUS
US5860481002	MEMPQ	MEMORIAL PRODUCTION PARTNERS
US0293162055	ICTPU.OLD	AMERICAN RESTAURANT PRTRN LP
US04941A1016	ARPJQ	ATLAS RESOURCE PARTNERS LP
US6740012017	OAK	OAKTREE CAPITAL GROUP LLC
US26885B1008	EQM	EQM MIDSTREAM PARTNERS LP
US74347W7424	EUFX.OLD	PROSHARES SHORT EURO ETF
US74347W4603	CROC	PROSHARES ULTRASHORT AUD
US6658261036	NTI	NORTHERN TIER ENERGY LP
US4283371098	HCRSQ	HI-CRUSH INC
US55336V1008	MPLX	MPLX LP
US24664T1034	DKL	DELEK LOGISTICS PARTNERS LP
US02052T1097	ALDW	ALON USA PARTNERS LP
US12663P1075	CVRR	CVR REFINING LP
US48248A6038	KFN PRCL	KKR FINANCIAL HOLDINGS
US64881E1091	NSLPQ	NEW SOURCE ENERGY PARTNERS L
BMG162491077	BPY	BROOKFIELD PROPERTY PARTNERS
US5327711025	LIN.OLD1	LIN MEDIA LLC - A
US7185492078	PSXP	PHILLIPS 66 PARTNERS LP
US2921022099	OGCP	EMPIRE STATE REALTY OP-S60
US2921023089	FISK	EMPIRE STATE REALTY OP -S250
US2921021000	ESBA	EMPIRE STATE REALTY OP LP-ES
US03879N1019	ARCX	ARC LOGISTICS PARTNERS LP

US59564N1037	MEP	MIDCOAST ENERGY PARTNERS LP
US29336U1079	ENLK	ENLINK MIDSTREAM PARTNERS LP
US2924801002	ENBL	ENABLE MIDSTREAM PARTNERS LP
US69318Q1040	PBFX	PBF LOGISTICS LP
US22758A1051	CAPL	CROSSAMERICA PARTNERS LP
US2574541080	DM.OLD	DOMINION ENERGY MIDSTREAM PA
US12637A1034	CCLP	CSI COMPRESSCO LP
US04929Q1022	ATLS.OLD	ATLAS ENERGY GROUP LLC
US26923H1014	RISE	SIT RISING RATE ETF
US09225M1018	BSM	BLACK STONE MINERALS LP
US74347W2888	UCD	PROSHARES ULTRA BLOOMBERG CO
US64881E3071	NUSPQ	NEW SOURCE ENG PARTNERS LP 11%SR A
US3932211069	GPP	GREEN PLAINS PARTNERS LP
US4038291047	GYRO	GYRODYNE LLC
US1724641097	SIRE	SISECAM RESOURCES LP
US03957U1007	APLP	ARCHROCK PARTNERS LP
US2263442087	CEQP	CRESTWOOD EQUITY PARTNERS LP
BMG162581323	BEP.PR.G	BROOKFIELD RENEWABLE POW
US63900P6088	NRP	NATURAL RESOURCE PARTNERS LP
US51508J2078	LMRKP	LANDMARK INFRASTRUCTURE
BMG162521683	BIP.PR.C	BROOKFIELD INFRASTRUCTUR
US65506L1052	NBLX	NOBLE MIDSTREAM PARTNERS LP
US67058H2013	NS PRA	NSUS 8 1/2 12/31/49
BMG162521840	BIP.PR.D	BROOKFIELD INFRASTRUCTUR
US74347W2219	OILU.OLD	PROSHARES ULTRAPRO 3X CRUDE
US67058H3003	NS PRB	NSUS 7 5/8 PERP PFD
US29278N1037	ETP	ENERGY TRANSFER OPERATING LP
US62913M2061	NGL PRB	NGL 9 PERP PFD
US67420T2069	OMP	OASIS MIDSTREAM PARTNERS LP
US0556EL1098	BPMP	BP MIDSTREAM PARTNERS LP
US20855T1007	CCR	CONSOL COAL RESOURCES LP
US67058H4092	NS PRC	NUSTAR ENERGY LP
US12654A1016	CNXM	CNX MIDSTREAM PARTNERS LP
US59140L1008	IDIV	METAURUS US EQUITY CUMULATIV
US59140L2097	XDIV.OLD	METAURUS US EQUITY EX DIVIDE
BMG162584053	BEP.PR.M	BROOKFIELD RENEWABLE PAR
US74347Y8057	OILD.OLD1	PROSHARES ULTRAPRO 3X SHORT

US29278N3017	ETP PRC	ENERGY TRANSFER PARTNERS
US23311P2092	DCP PRB	DCP MIDSTREAM LP
US29278N4007	ETP PRD	ENERGY TRANSFER PARTNERS
US37946R2085	GLP PRA	GLOBAL PARTNERS LP
US23311P3082	DCP PRC	DCP 7.95 PERP PFD - DCP MIDSTREAM LP
US64ESC19977	NYRT.ESC	NEW YORK REIT INC - ESCROW
BMG162582156	BEP.PR.O	BROOKFIELD RENEWABLE PAR
US62913M3051	NGL PRC	NGL ENERGY PARTNERS LP
US29278N5095	ETP PRE	ENERGY TRANSFER OPERATNG
SGXC28500103	LIW	EAGLE HOSPITALITY TRUST
US2263443077	CEQP PR	CRESTWOOD EQUITY PARTNER
KYG9325C1050	VTDRF	VANTAGE DRILLING INTERNATION
US59560V2088	MCEP	MID-CON ENERGY PARTNERS LP
US55406N2027	PFDM	PFD MYT HLDG CO BE+
US55406N1037	MYTH	MYT HLDG LLC BE+
US1266332055	UAN	CVR PARTNERS LP
US36761Q1058	GWYGU	GATEWAY GARAGE PARTNERS LLC
US37946R3075	GLP PRB	GLOBAL PARTNERS LP
US29273V6056	ET PRE	ENERGY TRANSFER LP 7.6% PERP PFD U
US29273V5066	ET PRD	ENERGY TRANSFER LP 7.625% PERP PFD
US29273V4077	ET PRC	ENERGY TRANSFER LP
US3152932097	FGPR	FERRELLGAS PARTNERS-LP
US3152933087	FGPRB	FERRELLGAS PARTNERS LP-B
US74347Y8396	UVXY.OLD	PROSHARES ULTRA VIX ST FUTUR
US0806941029	OZ	BELPOINTE PREP LLC
US092ESC0377	BGIO.ESC	ESC BGIO LIQUIDATION TRUST
US02364V2060	GHI	GREYSTONE HOUSING IMPACT INV
BMG162582644	BEP.PR.R	BROOKFIELD RENEWABLE PAR
US28252B8046	EFSH	1847 HOLDINGS LLC
US41988L2025	NNUTU	HAWAIIAN MACADAMIA NUT ORCHA
US26923H3093	BWET	BREAKWAVE TANKER SHIP ETF
US30053M2035	SNMP	EVOLVE TRANSITION INFRASTRUC