

Important Information Regarding U.S. Corporate Transparency Act / 美国企业透明法重要信息



Christian Moretti

Chair, Global
Mergers &
Acquisitions

cmoretti@cozen.com
Phone: (212) 883-2238
Fax: (212) 509-9492

Related Practice Areas

- China Practice
- International

A new regulation under the federal Corporate Transparency Act (CTA) that, for the first time, will require disclosure of information about all U.S. formed corporations, limited liability companies, and limited partnerships (unless exempt) and personal information about their beneficial owners as well as personal information about the persons who form those entities. This requirement is effective on January 1, 2024, for all such entities unless otherwise exempted by the regulation.

美国联邦颁布的企业透明法(下称CTA), 首次要求披露所有在美国设立的股份有限公司、责任有限公司和有限合伙企业的信息(法案豁免披露的企业除外), 以及这些企业的受益人和创建人的个人信息。该要求于2024年1月1日对所有企业生效, 除非另有规定豁免披露。

The regulation, issued by the U.S. Treasury Department's Financial Crimes Enforcement Network (FinCEN) under the CTA, requires all entities created or registered by the filing of a document with the secretary of state or similar office of a state to disclose to FinCEN related information about the entity (reporting company), personal information about related beneficial owners of the reporting company (beneficial owners) and personal information about the persons that form the reporting company (company applicants). Starting January 1, 2024, all corporations, limited liability companies, and limited partnerships, unless exempt, will be required to file this information. This regulation will create a centralized database of information about reporting companies and their beneficial owners to combat money laundering, terrorist financing, and other illicit activity and to promote U.S. national security.

该法案由美国财政部金融犯罪执法局(下称FinCEN)颁布, 根据企业透明法CTA要求, 所有通过向各州的州务卿或类似办公室提交文件而创建或注册的企业都必须向FinCEN披露有关该企业(下称“披露主体”)的相关信息。申报披露主体的相关受益人(下称“受益人”)和创建人(下称“创建人”)的个人资料。从2024年1月1日起, 除非根据法案豁免, 所有股份有限公司、责任有限公司和有限合伙企业都将被要求提交上述的这些信息。该规定将建立一个关于披露主体及其受益人信息的集中数据库, 以打击洗钱、恐怖主义融资和其他非法活动, 并促进美国国家安全。

Existing Entities 存续公司

Any reporting company created before January 1, 2024, must report the following information by January 1, 2025:

任何在2024年1月1日之前成立的披露主体必须在2025年1月1日之前申报以下信息:

1. Reporting Company Information: 披露主体的信息:
 - A. Full legal name and any trade names or d/b/a names; 法定全称和任何交易名称或经营名称;
 - B. U.S. street address of the principal place of business or primary location where business is conducted; 美国主要营业地点或经营业务主要地点的地址;
 - C. Jurisdiction of formation or, for a foreign entity, where the entity was first registered; and 企业的设立州, 如为境外企业则提供其最初注册地;
 - D. Taxpayer Identification Number/Employer Identification Number or, where a foreign reporting company has not been issued a Taxpayer Identification Number, a tax identification number issued by a foreign jurisdiction. 纳税人识别号/联邦税号, 或者, 如为境外披露主体且尚未获得纳税人识别号, 则提供由境外政府颁发的税务识别号。

2. Beneficial Ownership Information: 受益人的信息:

- A. Full legal name; 法定全名;
- B. Date of birth; 出生日期;
- C. Residential street address; and 住宅地址;
- D. Unique identifying number from a passport, driver's license, or other identification document issued by a government and an image of the document from which the identifying number is obtained. 护照、驾驶执照或政府颁发的其他身份证明文件的识别号码, 以及文件副本。

New Entities 新设立公司

Any entity that is created on or after January 1, 2024, must report, within 30 days of creating the entity, the information set forth above for reporting companies and beneficial owners, as well as information regarding company applicants. If any of the above information changes, other than with respect to a company applicant, the reporting company must file an updated report within 30 days of the change.

在2024年1月1日或之后创建的任何公司必须在创建后的30天内申报上述披露主体和受益人的信息, 以及创建人的信息。除公司创建人以外, 如上述信息有任何更改的, 披露主体必须在更改后的30天内提交更新报告。

Penalties 处罚

Failure to report the required information or providing false or fraudulent information is unlawful. Willful violations can result in civil penalties of up to \$500/day for any violation that has not been remedied and criminal penalties of up to \$10,000, and/or two years of prison. FinCEN is in the process of promulgating a regulation that sets forth who may access the information provided to FinCEN and how recipients may use the information. We expect that FinCEN will adopt final versions of the beneficial owner information reporting forms later this year.

未申报或提供虚假、欺诈性信息是违法的。蓄意违反, 对任何没能得到补救的违规行为处以每天500美元的民事处罚, 以及高达\$10,000和/或两年监禁的刑事处罚。FinCEN正在颁布一项法规, 规定谁可以查看上述这些提供给FinCEN的信息, 以及如何使用这些查看到的信息。我们预计FinCEN将在今年晚些时候出台受益人信息申报表的最终版本。

About Us 公司简介

Our firm has a dedicated China practice team that provides day-to-day strategic guidance, practical business solutions, and tailored legal representation to Chinese companies and multinationals, leveraging Cozen O'Connor's 33 offices, many practice areas, and vast industry experience to our clients' benefit. Our dedicated team includes native Chinese-speaking, trained, and licensed attorneys with a deep knowledge of and insight into the U.S. market and nuanced differences between the Chinese and U.S. legal systems.

本所拥有一支专门的中国业务团队, 为中国公司和跨境企业提供日常战略指导、实用的商业解决方案和量身定制的法律代理, 充分利用本所的31个分所、众多业务领域和丰富的行业经验, 为我们的客户提供专业的法律服务。我们的专业团队包括以中文为母语、受过培训并持有执照的律师, 他们对美国市场和中美法律制度的细微差异有着深刻的了解和洞察力。

Cozen O'Connor can assist with the determination of which of your entities are subject to this new regulation and which may be exempt. We can also assist you in making the necessary filings when required. Please contact one of your primary Cozen O'Connor attorneys and that attorney can connect you to the appropriate firm attorneys to assist you. For general questions about the CTA, contact us at cta@cozen.com.

本所可以协助您确认哪些企业实体受此新法规的约束, 哪些可以豁免。我们也可以在需要时协助您进行必要的披露和申报。请联系您在本所的主要联系律师, 该律师可以为您接洽到合适的律师来协助您。有关企业透明法CTA的问题, 请通过发送邮件至cta@cozen.com与我们联系。