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STATEMENT BY PREMIER AND MINISTER OF FINANCE DR. THE HONOURABLE D. ORLANDO SMITH, OBE BEFORE THE BVI' S HOUSE OF ASSEMBLY.

本文為 BVI 總理兼財政部長奧蘭多·史密斯博士 (授英帝國官佐勳章) 在 BVI 議會上的講話¹¹。

註釋：

11. 本文中文翻譯由《宏傑季刊》編輯團隊提供，已獲 BVI 政府授權許可獨家刊載於本期雜誌。未經《宏傑季刊》授權，不得擅自摘編。

THE VALUE OF THE BRITISH VIRGIN ISLANDS (BVI) TO THE GLOBAL ECONOMY

BVI 之於全球經濟的價值

Earlier this month, the world was shocked by the release of the so-called Panama Papers.

整個世界都震驚於本月初所謂的“巴拿馬文件”泄露事件。

The leak of over 11 million documents from the law firm Mossack Fonseca has raised troubling questions for people and governments the world over.

一千一百多萬份源自莫薩克·馮塞卡律師行的文件，給世界各國的人民及政府帶來了不安和問題。

For the BVI the most important is the role of offshore jurisdictions in the international finance system and the position of the BVI itself.

對 BVI 而言，最為重要的是離岸屬地 (Offshore Jurisdictions) 在國際金融體系中所扮演的角色以及 BVI 自身的地位。

The ongoing investigation by the BVI Financial services Commission is not a reaction to a scandal – but is



fundamental to how we run – and how we have always run – our financial centre – with an unwavering commitment to transparency, integrity and proper regulation.

BVI 金融服務委員會對事件正在進行的調查是我們工作中極為重要的一部分，而並非是對該事件的簡單響應。它體現了我們一直以來是如何運營我們的金融中心，以及 BVI 致力於透明化、完整性以及合理規管堅定不移的決心。

Now, more than ever, these values are essential to the future of our financial services industry and the broader global financial system of which it is a part.

如今，這些價值不僅是 BVI 金融服務業未來發展的基石，亦對更廣泛意義上的全球金融體系的未來至關重要。

Because today, that system is under dire threat.

因為今時今日，全球金融系統正遭到可怕的威脅。

Many in the global media and in countries around the world have rushed to draw false conclusions from the revelations in the Panama Papers.

巴拿馬文件泄露後，全球媒體及世界各國紛紛發聲於匆忙間做出了錯誤的結論。



These critics have built an unsubstantiated argument that indicts not just the corrupt individuals and institutions implicated in the leaked papers – but the entire global financial system and, in particular, offshore jurisdictions including the BVI.

這些未經證實的爭論和批評不僅控訴泄露文件中所涉及的貪腐個人及機構，還將罪名歸咎於整個全球金融系統之上，尤其是離岸屬地，包括 BVI。

It is true that in the Panama Papers examples have surfaced of the law firm Mossack Fonseca establishing corporations in the BVI for potentially illegitimate purposes.

在巴拿馬文件披露的案例中的確顯示有人通過莫薩克·馮塞卡律師行在 BVI 設立實體用於潛在非法目的之嫌疑。

The BVI does not now and never has claimed that our entire financial services system is 100% free of illegal activity. No financial system in the world has ever or could ever make such a claim. It is an impossible, unreasonable and unattainable standard.

BVI 現在及過去從未聲稱過我們的金融服務系統中 100% 不存在非法活動。世界上任何金融系統都不曾、也不可能做出該等聲明。這是不可能的、不合理的，也是無法企及的標準。

But, I stand here today before you and before the eyes of the international community and say with unwavering confidence: The BVI's financial system is well-regulated; it is well run; it is founded on a basis of integrity; and, we of the BVI are fiercely proud of our industry because we know the role it plays not just in our own prosperity, but in the progress and growth of the entire world.

但是，今天站在您及國際社會面前，我可以滿懷自信且堅定的說：BVI 的金融系統規管完善、運轉良好、基礎健全。我們對 BVI 的金融產業極為自豪，因為我們不僅明白其對 BVI 自身的繁榮發展所扮演的角色，亦深知其為世界發展與進步做出了重要貢獻。

Those who today seek to smear the good name of the BVI and offshore jurisdictions generally must themselves be transparent about their real motivations and true message.

那些意欲抹黑 BVI 和其他離岸屬地的人，他們更須對其自身的真正動機和真實訊息予以透明化。

Many of these critics are not simply offended by the allegations raised in the Panama Papers. Rather, they seek to sow doubt about the value of our modern, interconnected global economy.

由巴拿馬文件所引發的很多批評並非只是單純的冒犯，而意在質疑現代互聯互通的全球經濟的價值。

They fundamentally believe that the process of globalisation which has resulted in a totally interconnected market place, unhampered by time zones and national boundaries and which has transformed the world over the past three decades, has on the balance been a bad thing for humanity.

他們從根本上相信，過去三十年裏改變世界的全球化進程所帶來的跨時區、無國界的互聯市場，對人類而言已經不再是一件好事。

They see the free flow of capital across borders as a threat to things they hold dear.

他們視跨境資金的自由流通為一種威脅，與其所擁抱的價值理念背道而馳。

And so they wish to turn back the clock. They wish to lessen the interconnection of nations. They wish to stem the flow of capital from one part of the world to another. They wish to slow the pace of global investment.

因此，他們希望時光倒流，希望減少國家間的互聯互通，希望阻礙資金從世界一地流向另一地的流動，希望減緩全球投資的步伐。

I do not stand here to judge these critics. They are



entitled to their own opinion and I trust that their intentions are good.

對此我在這裏不予置評，因為他們有權表達自身觀點，我亦相信他們本意是好的。

But I am here to say in the clearest possible terms – we could not disagree with them more.

但是，我要在此明確的說明：我們完全不贊成他們的說法。

Globalisation has been by far the greatest driver of human progress ever unleashed.

迄今為止，全球化已成為人類進步空前巨大的動力。

Over the past decades, billions of human beings in every corner of the planet – including in our Caribbean region and right here in the BVI – have been lifted from grinding poverty and given opportunities that previous generations could only have dreamed of.

過去數十年間，生活在世界各個角落的幾十億人（包括加勒比海地區及 BVI），掙脫了難捱的貧困，獲得了無數的機會，這些都是我們先輩們所夢寐以求的。

Thanks to this movement, the blessings of infrastructure, health care, education and a high quality of life are no longer the special privilege of those lucky few born in the United States, or in Europe or in the small number of other wealthy nations.

得益於全球化運動，良好的基建、醫療健康、教育以及高質量的生活都不再只是生於美國或歐洲或其他少數富裕國家幸運兒的特權。

Today, those basic needs are being met for more people in more places than at any time in history and it is all thanks to our interconnectedness.

今天，這些基本需求可以在更多的地方在更多人當中得到滿足，遠超歷史上的任何時期，這些都得益於我們的互通互聯。

The fact that today capital that sits in New York, and London, and Tokyo, and Frankfurt, and Dubai and other financial centres around the globe can be pooled and put to use to build a factory in Uganda; or a bridge in Bolivia; or start a business in Indonesia – that has unleashed progress for people the world over.

現如今資金可以在紐約、倫敦、東京、法蘭克福、迪拜及其他金融中心匯聚，並用於全球投資，比如在烏幹達建廠、在玻利維亞修橋或在印度尼西亞開展一項新的業務等等，這些無不推動了人類社會前所未有的進步和發展。

Jurisdictions like the BVI have been fundamental to that powerful surge.

像 BVI 這樣的司法管轄區在此發展浪潮中發揮了根本性的作用。

Without offshore jurisdictions, global capital would struggle to be put to good use outside of national borders.

缺少了離岸司法管轄區，全球資本將陷入資金出境後如何有效利用的困境。

If capital from multiple nations is to come together for a common purpose, it must be able to incorporate.

如果多國資金為一個共同目的匯聚一處，則它須能成立為公司實體。

And that place of incorporation typically cannot be the nation of origin of any one of the investing parties – after all, many of the other investors from other countries may never sleep easy knowing that their money was being held in a country whose laws they may not know, whose politicians they may not trust, and whose regulators they cannot rely upon.

公司註冊屬地通常不會是任何投資方的所屬國，畢竟，其他國家的投資者難以放心的將資金放在一個法律並不為人所熟悉，政客無法得以信任，規管也不十分可靠的國家。

Jurisdictions like the BVI have risen up over the past decades precisely because we solve that problem.

而像 BVI 這樣的司法管轄區之所以能夠在過去幾十年崛起，正是因為我們解決了這個問題。

We create a neutral space where capital from all over the world can come together and be deployed for a common purpose.

我們創造了一個中立的平台以供來自世界各地的資金匯聚於此，並由此投向共同標的。

Whether an investor sits in Russia or America or Europe or Asia – they know that if they put their



money into an investment project incorporated in the BVI – then they have recourse to well-run courts that uphold the British common law;

無論投資者是位於俄羅斯、美國、歐洲或者亞洲，他們知道只要將資本投入一個註冊在 BVI 的投資項目中，那麼他們便可放心依靠藉由英國普通法而運行良好的 BVI 法院；

They know that their corporation will sit under the oversight of the Financial Services Commission in a jurisdiction that has been named among the best regulated in the world, a jurisdiction which conforms to the absolute highest global standards;

投資者們知道他們的公司處於 BVI 金融服務委員會監管之下，而 BVI 遵守全球最高標準，被譽為全球最佳規管屬地；

They know that while they will pay all appropriate taxes in their home nations and in the nations where they

ultimately invest their capital, they will not have to pay a double-tax for simply holding their assets through BVI structures.

投資者們也明白他們需要在其母國以及在其投資目的國依法繳納合理稅收，但無需因使用 BVI 架構持有資產而於 BVI 被雙重徵稅；

These benefits are profound. In 2013 alone, BVI companies facilitated the investment of 82.5 billion US dollars into emerging market economies.

上述好處所帶來的影響極為深遠。僅在 2013 年，BVI 公司便為新興市場經濟體註入投資資本達 825 億美元。

It is no exaggeration to say that in virtually every corner of the world today there are businesses being run, profits being generated, people being employed and local taxes being paid by companies that are domiciled in the BVI.

可以毫不誇張地說，現今世界每個角落正在運營的業務、產生的

利潤、受雇的人群及支付的稅收基本都會有 BVI 公司的支持。

And it is also no exaggeration to say that many of those investments would simply never have been possible had a jurisdiction like the BVI not existed that could make the pooling of resources possible and efficient.

同樣不誇張地說，如果沒有 BVI 這樣能夠有效匯聚各種資源資本的高效司法管轄區存在，其中很多投資將不可能發生。

And so I say to the critics who have risen up in the wake of the Panama Papers – think carefully about what you wish for.

所以，我想對因巴拿馬文件而吹毛求疵的人說“請仔細考慮你所想的東西。”

Yes, we all agree that global corruption is a cancer that must be fought.

是的，我們都同意全球貪腐如同癌癥，我們必須與之抗爭到底。

But heaven help us if we throw the baby out with the bathwater.

然而如果我們“把嬰兒連同洗澡水一同倒掉”的話，除了得不償失外亦只能自求多福。

If we begin to sever the ties that bind nation to nation and make global investment possible, it is not the rich and the powerful and corrupt who will suffer.

如果我們切斷國與國之間的聯繫而無法促進全球投資，那麼承受苦難的將不會是富人、權貴和貪腐者。

The rich and the powerful and the corrupt rarely suffer. They find their ways to do their business.

富人與權貴很少因此受到衝擊。他們會另辟蹊徑繼續營商。

It will be the poor and the striving who are hurt. It will be the workers whose jobs will be destroyed or never created. It will be the local government whose drive to develop infrastructure will falter. It will be the communities who will lose out on badly needed wealth creation.

相反，受苦的是窮人和正努力奮鬥的人們。工作機會將被摧毀或永久喪失，政府發展基建的源動力受阻、小區因迫切需要財富創造失敗而遭重創。

Those would be the victims of a de-globalised world. 他們都將是“去全球化”的受害者。

Here in the BVI, we will not be shamed into silence on this point.

BVI 對此將不會因感到羞愧而保持沉默。

We know perfectly well that while we may not be perfect in the management of our financial services system – we absolutely adhere to standards that any nation – including the wealthiest and most developed nations on Earth – would be proud of.

儘管我們在金融服務體系的管理上還未達到堪稱完美，但是我們非常清楚 BVI 在恪守國際標準上不遜於任何國家（包括世界上最富有和最發達的國家），我們對此感到自豪。

Intermediaries in the BVI are bound by professional obligation to maintain adequate, accurate and current information regarding the beneficial ownership of any BVI company and to disclose to the Government of the Virgin Islands as required. The 2014 Global Shell Games report found that 94% of BVI service providers are compliant with regulations that compel them to refuse to establish companies without proper documentation, as compared to just 6% of providers in the US state of Delaware and just 45% of providers in the United Kingdom.

BVI 的中介機構有專業法律義務來收集並存留 BVI 公司最終受益人的足夠準確的最新信息，並根據 BVI 政府的要求進行披露。據《2014 全球空殼公司情況》（2014 Global Shell Games）報告顯示，94% 的 BVI 服務提供商運營合規，他們會拒絕為不能提供適當文件信息的申請者註冊公司。相比之下，美國德拉瓦州（亦作‘特拉華州’）的服務提供商僅有 6% 合規，英國則為 45%。

As well as strict Anti-Money Laundering rules, due diligence policies, Know Your Client protocols and domestic laws, the BVI's financial regulators are recognised members of the International Organization of Securities Commissions, which is the global standard setter for the securities sector.

此外，BVI 擁有嚴格的反洗錢法規、盡職調查政策、KYC（了解你的客戶）協定及本土立法，BVI 的金融監管者們是國際證監會組織（International Organization of Securities Commissions）受認可成員，而後者是證券行業國際標準的

制定者。

The BVI was one of the first jurisdictions in the world to implement the OECD's (Organisation for Economic Co-operation and Development) Common Reporting Standard for the automatic exchange of tax information.

BVI 是世界上首批實施 OECD (經濟與合作發展組織) 關於稅務信息自動交換共同申報準則的司法管轄區之一。

The BVI has tax transparency agreements with over 100 developed countries including Tax Information Exchange Agreements with 27 countries and multilateral agreements providing for tax cooperation with 76 countries, under the OECD's Convention on Mutual Administrative Assistance in Tax Matters.

BVI 與 100 多個國家簽訂了稅務透明化協議，這其中包含與 27 個國家的《稅務信息交換協議》，及在 OECD 的《稅務行政互助公約》框架下與 76 個國家簽訂的多邊稅務合作協議。

The BVI is ranked by the non-governmental organisation (NGO) Tax Justice Network as more compliant in tracking corporate beneficial ownership than half of the G8 countries - ahead of the United States, the United Kingdom, Germany and Japan.

非政府組織《稅務公義網絡》(Tax Justice Network) 將 BVI 列為“在追蹤公司最終受益人方面較半數 G8 國家更合規”的司法管轄區，優於美國、英國、德國及日本。

The Financial Action Task Force (FATF) ranks the BVI as more compliant with international regulatory standards than the United States (US) and UK[1]

BVI 被金融行動特別工作組 (The Financial Action Task Force) 列為

“在國際合規標準方面超越美英”的司法管轄區。

And the BVI has inter-governmental agreements with the US and UK to comply with US Foreign Account Tax Compliance Act (FATCA), and UK International Tax Compliance to provide data on financial accounts held by their residents to the United Kingdom.

BVI 與英、美簽訂了政府間協議，遵守美國的《海外賬戶稅收合規法案》(Foreign Account Tax Compliance Act) 及英國的《國際稅收合規》，為其提供兩國居民的財務帳戶數據。

And let me be clear - the BVI was not dragged kicking and screaming to these reforms. We embraced them. Indeed, we led on them.

需要明確的一點是，BVI 並非被動勉強接受這些改革。相反，我們擁抱改革。我們更曾引領改革。

To the extent that we have had moments of contention between us and various international bodies as well as other national governments - it has been over legitimate disagreements about the substance of proposed regulation.

我們與各類國際組織及其他國家政府亦會或多或少有過爭議，是針對一些法規提議的實質內容的合理異議。

It is neither our duty nor our right to simply go along with every proposal emanating out of London, or Washington, or Brussels or elsewhere.

然而完全遵從倫敦或華盛頓或布魯塞爾或其他地方提出的每一項提議，並非我們的義務，亦不是我們的權利。

Those capitals have their own interests and perspectives



- and we have ours.

因他們都有自己的利益和立場，我們亦如是。

When they advocate for certain proposals, sometimes they are driven by a well-intentioned desire to strengthen the regulation of the financial system.

當他們倡導某項提案，有時是出於加強金融系統規管的良好意圖。

Sometimes they are driven by their own special interests who seek to advantage themselves at the expense of others.

而有時，卻由自身特殊利益驅動，損人利己。

And in other cases - and this may be increasingly the case in the wake of the Panama Papers - these governments are simply responding to the pressure of the press and the public.

其他情況下，這些政府不過是對媒體和公眾所施加壓力做出回應。在巴拿馬事件中，這一迹象日益明顯。

Our job here in the BVI is to stand up for proper international regulation, to stand up for the global rule of law, and to stand up for globalisation as the transformative driver of human progress which it is.

BVI 要做的就是站出來，支持適當的國際規管，支持全球法治，支持推動人類進步的全球化進程。

Ladies and gentlemen, let me conclude with this thought.

女士們、先生們，請允許我做出呈上總結。

We all live today in deeply uncertain times.

我們生活在一個充滿不確定的時代。

Around the world, we witness growing problems like climate change, health epidemics and pollution and wonder what the future holds for humanity.

環顧全球，面對氣候變化、流行病蔓延及環境污染等越來越多的問題，我們不知道人類的未來將何去何從。

And everywhere we see evidence of income inequality between the rich and the poor and we question whether justice will ever come to this world.

貧富間收入的不平等隨處可見，不禁令人反思正義是否會降臨世間。

I have no answers to these questions.

對此，我並無答案。

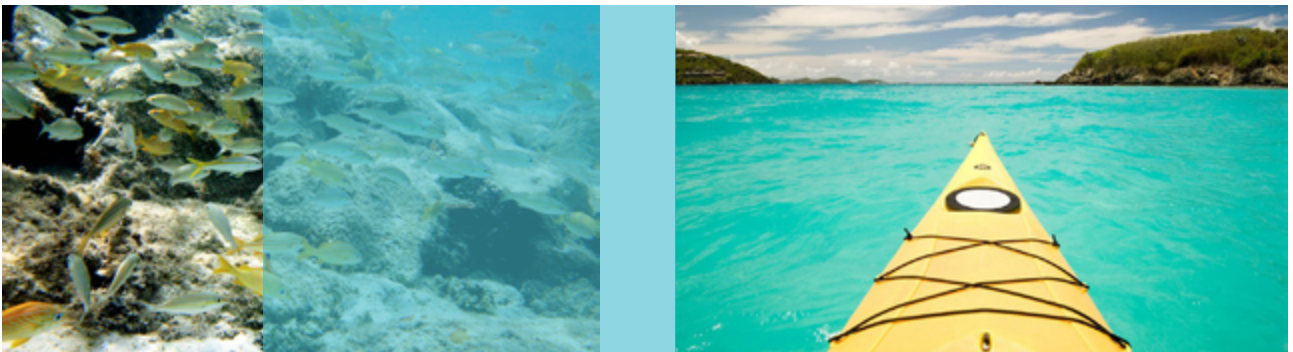
But I do know this - the voices that we hear today louder than ever calling for nations to turn inward, to cut themselves off from the world, to shun those who are not like them - they are wrong and they stand on the wrong side of history.

但我知道，我們今天聽到的一些聲音遠勝過往，他們號召各國轉向內部、自絕於世界、回避異類。如此等等，皆是謬誤，他們站在了歷史的對立面。

The problems of our world will not be solved by people severing the ties that bind.

切斷我們之間互通紐帶的人，無法解決這個問題。

We will not uplift the poor by destroying the ability of





investors to create wealth.

我們無法通過摧毀投資者創造財富的能力來消除貧困。

And we will not stamp out corruption by destroying offshore jurisdictions like the BVI that make the global flow of capital safer, better regulated and more efficient.

我們無法通過摧毀像 BVI 這樣的司法管轄區來解決貪腐問題，因為它們讓資金在全球範圍內的流通更安全、規管更完備、運轉更高效。

My fellow BVI Islanders and my fellow citizens of the world – on all these issues there is but one direction we must go: forward.

我的 BVI 居民們及世界各地的同胞，針對所有這些問題，唯一的必由之路就是：繼續前進。

We must work together, not tear each other apart. We must unite in common cause to create a global economy and global community in which opportunity, prosperity and dignity are broadly shared and where corruption, terror and criminality are rooted out.

我們必須團結一致，不可四分五裂。我們必須為創造全球經濟和全球小區這一共同目標團結起來，唯有如此，方能廣泛共享機遇、繁榮和尊嚴，並根除貪腐、恐怖和犯罪。

Only together will we create that better and more just world we all seek.

唯有團結起來，才能創造我們所希求的更加美好與正義的世界。

This era is a true test of our collective resolve.

這是一個挑戰我們共同信念的時代。

We will either let scandals like the Panama Papers, or the economic crisis frighten us into a global retreat – or we will use them as inspiration to do even more to create a global environment that promotes legitimate investment and deeper human connections.

我們要麼被類似所謂巴拿馬文件的醜聞或經濟危機嚇倒而陷入全球衰退，要麼以此為契機努力創造一個促進合法投資和深化人類互聯的全球新形勢。

Here in the BVI we will stand and we will fight on the side of progress.

我們 BVI 將站出來，為這種進步而不懈奮鬥。

That has been our way for decades. That is the foundation of our economy and our society. Those are the values we champion.

這是我們幾十年來走過的路，是我們經濟與社會的基礎，是我們擁護的價值。

And with the likeminded and the kindred spirits of the world we will move forward together to realise our shared vision of a better tomorrow.

我們將與志同道合的世界精神一同攜手前行，去實現“明天會更好”的共同願景。

Thank you.

謝謝。■