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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.

本文为 BVI 总理兼财政部长奥兰多·史密斯博士 (授英帝国官佐勋章) 在 BVI 议会上的讲话<sup>11</sup>。

注释 :

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

## BVI 之于全球经济的价值

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

整个世界都震惊于本月初所谓的“巴拿马文件”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.

一千一百多万份源自莫萨克·冯塞卡律师行的文件, 给世界各国的人民及政府带来了不安和问题。

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



position of the BVI itself.

对 BVI 而言，最为重要的是离岸属地（Offshore Jurisdictions）在国际金融体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 金融服务委员会对事件正在进行的调查是我们工作中极为重要的一部分，而并非是对该事件的简单响应。它体现了我们一直

以来是如何运营我们的金融中心，以及 BVI 致力于透明化、完整性以及合理规管坚定不移的决心。

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，这些价值不仅是 BVI 金融服务业未来发展的基石，亦对更广泛意义上的全球金融体系的未来至关重要。

Because today, that system is under dire threat.

因为今时今日，全球金融系统正遭到可怕的威胁。



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

巴拿马文件泄露后，全球媒体及世界各国纷纷发声于匆忙间做出了错误的结论。

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.

这些未经证实的争论和批评不仅控诉泄露文件中所涉及的贪腐个人及机构，还将罪名归咎于整个全球金融系统之上，尤其是离岸属地，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.

在巴拿马文件披露的案例中的确显示有人通过莫萨克·冯塞卡律师行在 BVI 设立实体用于潜在非法目的之嫌疑。

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 现在及过去从未声称过我们的金融服务系统中 100% 不存在非法活动。世界上任何金融系统都不曾、也不可能做出该等声明。这是不可能的、不合理的，也是无法企及的标准。

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，今天站在您及国际社会面前，我可以满怀自信且坚定的说：BVI 的金融系统规管完善、运转良好、基础健全。我们对 BVI 的金融产业极为自豪，因为我们不仅明白其对 BVI 自身的繁荣发展所扮演的角色，亦深知其为世界发展与进步做出了重要贡献。

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 和其它离岸属地的人，他们更须对其自身的真正动机和真实讯息予以透明化。

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.

由巴拿马文件所引发的很多批评并非只是单纯的冒犯，而意在质疑现代互联互通的全球经济的价值。

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.

他们从根本上相信，过去三十年里改变世界的全球化进程所带来的跨时区、无国界的互联市场，对人类而言已经不再是一件好事。

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

他们视跨境资金的自由流通为一种威胁，与其所拥抱的价值理念背道而驰。



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，他们希望时光倒流，希望减少国家间的互联互通，希望阻碍资金从世界一地流向另一地的流动，希望减缓全球投资的步伐。

I do not stand here to judge these critics. They are entitled to their own opinion and I trust that their intentions are good.

对此我在这里不予置评，因为他们有权表达自身观点，我亦相信他们本意是好的。

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

但是，我要在此明确的说明：我们完全不赞成他们的说法。

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

迄今为止，全球化已成为人类进步空前巨大的动力。

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.

过去数十年间，生活在世界各个角落的几十亿人（包括加勒比海地区及 BVI），挣脱了难捱的贫困，获得了无数的机会，这些都是我们先辈们所梦寐以求的。

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.

得益于全球化运动，良好的基建、医疗健康、教育以及高质量的生活都不再只是生于美国或欧洲或其它少数富裕国家幸运儿的特权。

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，这些基本需求可以在更多的地方在更多人当中得到满足，远超历史上的任何时期，这些都得益于我们的互联互通。

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.

现如今资金可以在纽约、伦敦、东京、法兰克福、迪拜及其它金融中心汇聚，并用于全球投资，比如在乌干达建厂、在玻利维亚修桥或在印度尼西亚开展一项新的业务等等，这些无不推动了人类社会前所未有的进步和发展。

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

像 BVI 这样的司法管辖区在此发展浪潮中发挥了根本性的作用。

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

缺少了离岸司法管辖区，全球资本将陷入资金出境后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.

如果多国资金为一个共同目的汇聚一处，则它须能成立为公司实体。

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.

公司注册属地通常不会是哪国投资者的所属国，毕竟，其它国家的投资者难以放心的将资金放在一个法律并不为人所熟悉，政客无法得以信任，规管也不十分可靠的国家。

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



而像 BVI 这样的司法管辖区之所以能够在过去几十年崛起，正是因为我们解决了这个问题。

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

我们创造了一个中立的平台以供来自世界各地的资金汇聚于此，并由此投向共同标的。

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;

无论投资者是位于俄罗斯、美国、欧洲或者亚洲，他们知道只要将资本投入一个注册在 BVI 的投资项目中，那么他们便可放心依靠藉由英国普通法而运行良好的 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;

投资者们知道他们的公司处于 BVI 金融服务委员会监管之下，而 BVI 遵守全球最高标准，被誉为全球最佳规管属地；

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.

投资者们也明白他们需要在其母国以及在其投资目的国依法缴纳合理税收，但无需因使用 BVI 架构持有资产而于 BVI 被双重征税；

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

上述好处所带来的影响极为深远。仅在 2013 年，BVI 公司便为新兴市场经济体注入投资资本达 825 亿美元。

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.

可以毫不夸张地说，现今世界每个角落正在运营的业务、产生的利润、受雇的人群及支付的税收基本都会有 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.

同样不夸张地说，如果没有 BVI 这样能够有效汇聚各种资源资本的高效司法管辖区存在，其中很多投资将不可能发生。

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，我想对因巴拿马文件而吹毛求疵的人说“请仔细考虑你所想的东西。”

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

是的，我们都同意全球贪腐如同癌症，我们必须与之抗争到底。

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

然而如果我们“把婴儿连同洗澡水一同倒掉”的话，除了得不偿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.

如果我们切断国与国之间的联系而无法促进全球投资，那么承受苦难的将不会是富人、权贵和贪腐者。

The rich and the powerful and the corrupt rarely suffer.

They find their ways to do their business.

富人与权贵很少因此受到冲击。他们会另辟蹊径继续营商。

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，受苦的是穷人和正努力奋斗的人们。工作机会将被摧毁或永久丧失，政府发展基建的源动力受阻、小区因迫切需要财富创造失败而遭重创。

Those would be the victims of a de-globalised world.

他们都将将是“去全球化”的受害者。

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

BVI 对此将不会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.

尽管我们在金融服务体系的管理上还未达到堪称完美，但是我们非常清楚 BVI 在恪守国际标准上不逊于任何国家（包括世界上最富有和最发达的国家），我们对此感到自豪。

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 的中介机构有专业法律义务来收集并留存 BVI 公司最终受益人的足够准确的最新信息，并根据 BVI 政府的要求进行披露。据《2014 全球空壳公司情况》（2014 Global

Shell Games) 报告显示, 94% 的 BVI 服务提供商运营合规, 他们会拒绝为不能提供适当文件信息的申请者注册公司。相比之下, 美国德拉瓦州(亦作‘特拉华州’)的服务提供商仅有 6% 合规, 英国则为 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 拥有严格的反洗钱法规、尽职调查政策、KYC (了解你的客户) 协定及本土立法, BVI 的金融监管者们是国际证监会组织(International Organization of Securities Commissions) 受认可成员, 而后者是证券行业国际标准的制定者。

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 是世界上首批实施 OECD (经济与合作发展组织) 关于税务信息自动交换共同申报准则的司法管辖区之一。

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 与 100 多个国家签订了税务透明化协议, 这其中包含与 27 个国家的《税务信息交换协议》, 及在 OECD 的《税务行政互助公约》框架下与 76 个国家签订的多边税务合作协议。

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.

非政府组织《税务公义网络》(Tax Justice Network) 将 BVI 列为“在追踪公司最终受益人方面较半数 G8 国家更合规”的司法管辖区, 优于美国、英国、德国及日本。

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 被金融行动特别工作组(The Financial Action Task Force) 列为“在国际合规标准方面超越美英”的司法管辖区。

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 与英、美签订了政府间协议, 遵守美国的《海外账户税收合规法案》(Foreign Account Tax Compliance Act) 及英国的《国际税收合规》, 为其提供两国居民的财务帐户数据。

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

需要明确的一点是, BVI 并非被动勉强接受这些改革。相反, 我们拥抱改革。我们更曾引领改革。

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.

我们与各类国际组织及其它国家政府亦曾或多或少有过争议，是针对一些法规提议的实质内容的合理异议。

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.

然而完全遵从伦敦或华盛顿或布鲁塞尔或其它地方提出的每一项提议，并非我们的义务，亦不是我们的权利。

Those capitals have their own interests and perspectives – and we have ours.

因他们都有自己的利益和立场，我们亦如是。

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

当他们倡导某项提案，有时是出于加强金融系统规管的良好意图。

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

而有时，却由自身特殊利益驱动，损人利己。

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.

其它情况下，这些政府不过是对媒体和公众所施加压力做出回应。在巴拿马事件中，这一迹象日益明显。

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 要做的就是站出来，支持适当的国际规管，支持全球法治，支持推动人类进步的全球化进程。

Ladies and gentlemen, let me conclude with this thought.

女士们、先生们，请允许我做出呈上总结。

We all live today in deeply uncertain times.

我们生活在一个充满不确定的时代。

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

环顾全球，面对气候变化、流行病蔓延及环境污染等越来越多的问题，我们不知道人类的未来将何去何从。

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.

贫富间收入的不平等随处可见，不禁令人反思正义是否会降临世间。

I have no answers to these questions.

对此，我并无答案。

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，我们今天听到的一些声音远胜过往，他们号召各国转向内部、自绝于世界、回避异类。如此等等，皆是谬误，他们站在了历史的对立面。

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

切断我们之间互通纽带的人，无法解决这个世界的问题。

We will not uplift the poor by destroying the ability of investors to create wealth.

我们无法通过摧毁投资者创造财富的能力来消除贫困。

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.

我们无法通过摧毁像 BVI 这样的司法管辖区来解决贪腐问题，因为它们让资金在全球范围内的流通更安全、规管更完备、运转更高效。

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 居民们及世界各地的同胞，针对所有这些问题，唯一的必由之路就是：继续前进。

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.

我们必须团结一致，不可四分五裂。我们必须为创造全球经济和全球小区这一共同目标团结起来，唯有如此，方能广泛共享机遇、繁荣和尊严，并根除贪腐、恐怖和犯罪。

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

唯有团结起来，才能创造我们所希求的更加美好与正义的世界。

This era is a true test of our collective resolve.

这是一个挑战我们共同信念的时代。

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.

我们要么被类似所谓巴拿马文件的丑闻或经济危机吓倒而陷入全球衰退，要么以此为契机努力创造一个促进合法投资和深化人类互联的全球新形势。

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

我们 BVI 将站出来，为这种进步而不懈奋斗。

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

这是我们几十年来走过的路，是我们经济与社会的基础，是我们拥护的价值。

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.

我们将与志同道合的世界精神一同携手前行，去实现“明天会更好”的共同愿景。

Thank you.

谢谢。■