

中国人民银行上海总部
上海市市场监督管理局

受益所有人 信息备案 基本知识普及



1 受益所有人信息备案的法律依据



法律
依据
01

2021年8月《中华人民共和国市场主体登记管理条例》（中华人民共和国国务院令 第746号）第九条规定，“市场主体的下列事项应当向登记机关办理备案：（八）公司、合伙企业等市场主体受益所有人相关信息”

法律
依据
02

2022年3月《市场主体登记管理条例实施细则》（国家市场监督管理总局令 第52号）第七条进一步明确“受益所有人信息管理制度由中国人民银行会同国家市场监督管理总局另行制定”

法律
依据
03

2024年4月《受益所有人信息管理办法》（中国人民银行 国家市场监督管理总局令〔2024〕第3号）第二条规定“公司、合伙企业、外国公司分支机构应当备案受益所有人信息”

2 什么是受益所有人？



受益所有人指最终拥有或实际控制备案主体，或者享有备案主体最终收益的自然人。

3 受益所有人和实际控制人的区别

受益所有人与实际控制人有类似和相通之处,但两者不同。

- 首先,受益所有人比实际控制人含义更丰富。受益所有人包括了拥有、控制和收益三个方面的含义,受益所有人既可以是公司(合伙企业)的拥有者,也可以是公司(合伙企业)的控制者、获益者。
- 其次,受益所有人需要穿透至自然人。实际控制人既可以是法人也可以是自然人,而受益所有人是自然人。



4 谁需要备案受益所有人?

主体类型	是否需要备案
公司、合伙企业和外国公司分支机构	应当备案
非公司企业法人、个人独资企业、农民专业合作社(联合社)及其分支机构,以及境内公司、合伙企业的分支机构	暂免备案
个体工商户	无需备案

5 哪些备案主体承诺后可免于备案受益所有人？

同时满足以下 4 个条件的备案主体，可以在承诺后免于备案受益所有人。

- 01 注册资本（出资额）不超过 1000 万元人民币（或者等值外币）；
- 02 股东或合伙人全部为自然人；
- 03 不存在股东、合伙人以外的自然人对其实际控制或者从其获取收益；
- 04 不存在通过股权、合伙权益以外的方式对其实施控制或者从其获取收益的情形。

备案主体承诺免报，仅需在填报系统中阅读承诺书并勾选确认，大大简化备案填报流程。

6 什么时候备案？

01 首次备案

备案主体	备案时限
2024年11月1日起在市场监督管理部门办理设立登记的备案主体	设立登记时备案
2024年11月1日前已登记注册的备案主体	2025年11月1日前完成备案

02 更新备案

备案主体受益所有人信息发生变化的，或者不再符合承诺免报条件的，应当自发生变化或者不符合承诺免报条件之日起 30 日内备案受益所有人信息。

7 什么方式备案?

通过“上海企业登记在线”备案受益所有人信息。



https://yct.sh.gov.cn/portal_yct/



8 需要备案哪些信息?

需要备案的受益所有人信息包括

受益所有人姓名

性别

国籍

出生日期

经常居住地或者
工作单位地址

联系
方式

身份证件或者身份证明文件
种类、号码、有效期限

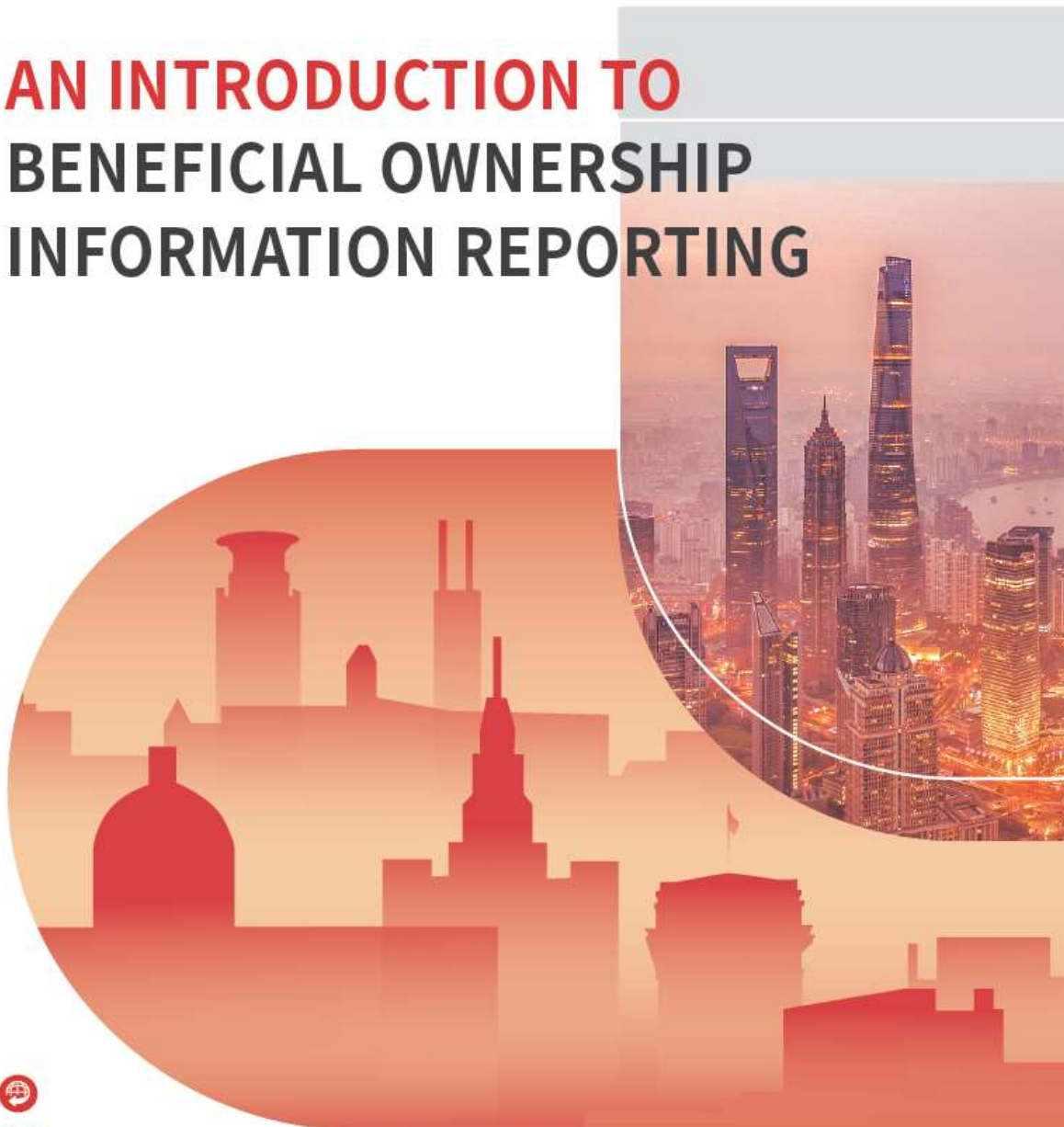
受益所有权关系类型以及形成日期、终止日期(如有)

根据受益所有权关系类型不同,还应填写相应**股权**、**股份**、**合伙权益**、**收益权**或者**表决权**的比例,或者**实际控制方式**。



THE PEOPLE'S BANK OF CHINA SHANGHAI HEAD OFFICE
SHANGHAI ADMINISTRATION FOR MARKET REGULATION

AN INTRODUCTION TO BENEFICIAL OWNERSHIP INFORMATION REPORTING



1 Legal basis for reporting beneficial ownership information



Legal basis

01

Article 9(8) of "The Regulations on Registration of Market Entities of the People's Republic of China"

(Decree No.746, 2021 of State Council)

requires "companies, partnerships and other market entities to submit information on beneficial owners".

Legal basis

02

Article 7 of "The Implementation Rules of the Regulations on the Registration of Market Entities of the People's Republic of China"

(Decree No.52, 2022 of State Administration for Market Regulation (SAMR))

further clarifies that "beneficial ownership information management systems shall be separately formulated by the People's Bank of China (PBOC) in conjunction with the SAMR".

Legal basis

03

Article 2 of "The Administrative Measures on Beneficial Owner Information"

(Decree No.3, 2024 of PBOC and SAMR) (referred to as the "BOI Measures")

require that "companies, partnerships, and branches of foreign companies shall submit beneficial owner information".

2

What is a beneficial owner?



A **beneficial owner** refers to a **natural person** who ultimately **owns** or **controls** the registered entity or enjoys the **ultimate benefits** of it.

3

Beneficial owner vs. actual controller



While the concept of the “beneficial owner” may seem similar to that of “actual controller”, there are significant differences between the two:

- **Firstly**, the meaning of beneficial owner encompasses three aspects: ownership, control, and income. A beneficial owner can be either the owner of the company (partnership), the controller, or the beneficiary.
- **Secondly**, the beneficial owner must be a natural person. The “actual controller” can be either a legal person or a natural person, while the beneficial owner is always a natural person.



A BENEFICIAL OWNER

**the owner, or the controller,
or the beneficiary**
of the company(partnership)

a natural person



AN ACTUAL CONTROLLER

the controller
of the company(partnership)

**a legal person
or a natural person**

4

Who needs to file beneficial owners?



Subject types	Whether filing is required
Companies, partnerships, and branches of foreign companies	Yes
Non-corporate enterprises, sole proprietorships, agricultural cooperatives (and their federations) and their branches, as well as branches of domestic companies and partnerships	Temporarily exempted
Individually-owned businesses	No

5 Which reporting entities are exempt from the obligation to submit beneficial owners post-commitment?



Reporting entities that meet all of the following conditions may be exempted from the obligation to report beneficial owners post-commitment.

01. The registered capital (capital contribution) does not exceed RMB 10 million (or its foreign currency equivalent);
02. The shareholders or partners are all natural persons;
03. There are no natural persons exercising effective control over the entity or benefiting from it persons other than the shareholders or partners;
04. There are no situations of exercising control over the entity or benefiting from it other than equity or partnership interests.

These eligible entities can read and confirm a letter of commitment in the system to be exempted from further reporting of beneficial owners, which greatly simplifies the filing process .

6 When to file?



01 Filing for the first time

Filing subjects

Entities registered with Administrations for Market Regulation at all levels since November 1, 2024

Entities registered before November 1, 2024

Time limits

At the time of registration of establishment

Completed by November 1, 2025

02 Updating the record

If there's any change in the beneficial ownership information or if entities no longer qualify for the exemption, the updated information must be filed within 30 days.

7 How to file?



Filing can be done through the online service system
“**Shanghai Online Business Registration**”



https://yct.sh.gov.cn/portal_yct/



8 What information must be submitted?



The beneficial ownership information
to be submitted includes

Name

Gender

Nationality

Date of birth

Address of the usual
place of residence
or workplace

Contact
information

Type, number and validity period
of the identity certificate or
other identification documents

The type of the beneficial owner and the dates on which
it was established and terminated (if applicable)

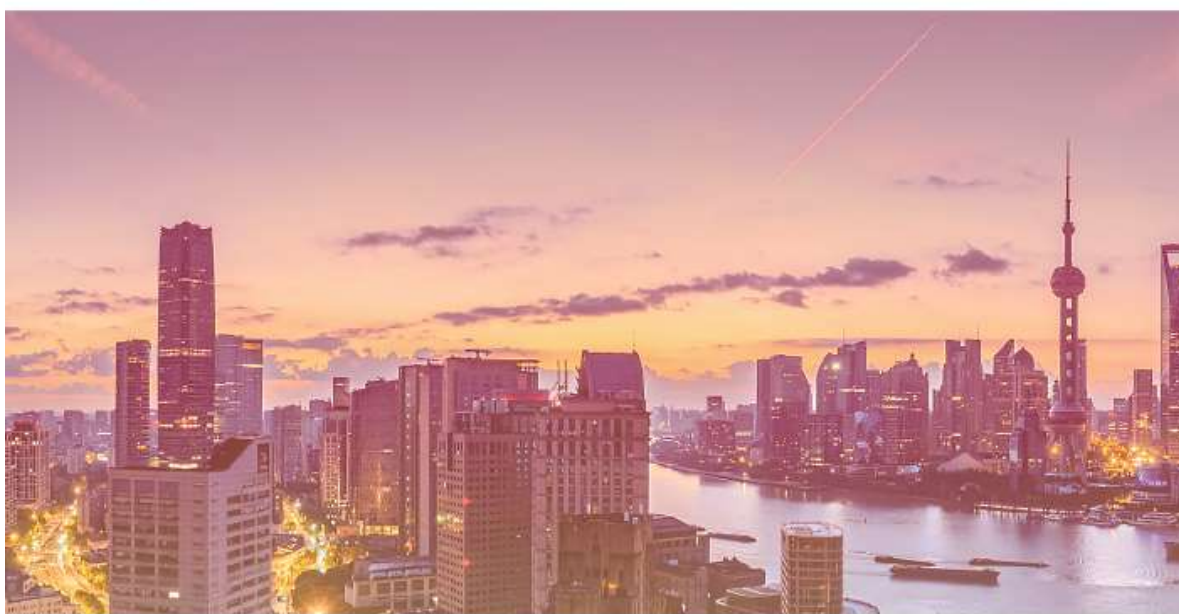
Depending on the type of beneficial ownership, the corresponding proportions of equity, shares, partnership interests, economic rights or voting rights of equity, type of actual control must also be recorded.





受益所有人 识别方法

1. 如何确认公司、合伙企业的受益所有人？



2 识别标准和方法说明



判断时,您需要注意以下几点:

- 1.需逐一对照三条识别标准,分别查看是否存在符合标准的多个受益所有人,识别出的全部受益所有人均应予以备案(Tips:备案主体的受益所有人可能不止一个自然人)。
- 2.满足标准2或标准3的受益所有人,在实践中表现为自然人通过代理持股、协议约定、关系密切的人等非股权(非合伙权益)方式,实现对备案主体的最终控制或者获取最终收益。在确认某个具体受益所有人时,满足标准2和标准3的前提都是“未满足标准1”。例如,自然人甲拥有某公司75%的股权,同时也能享有某公司75%的收益权,此时自然人甲满足标准1,而非标准2。
- 3.如不存在满足标准1、2、3的自然人,将负责日常经营管理的人员视为受益所有人,则至少备案1名最高层级负责日常经营管理的人员。“负责日常经营管理的人员”可以是公司的法定代表人、董事长、董事、经理,或合伙企业中执行合伙企业事务的自然人(包括执行事务合伙人或者代表执行事务合伙人执行合伙事务的自然人)等。





手把手教你识别受益所有人(公司、合伙企业篇)

您也可以尝试四步法,轻松判断受益所有人!下面以A公司为例,根据其股权结构情况,来试试如何运用四步法确认受益所有人吧!

第一步:列出A公司的最终股权结构图;

第二步:计算各层级最终股权占比,找出持有 $\geq 25\%$ 股权的自然人;

第三步:判断是否存在未持有或者持有不足 25% 的股权,但最终享有了A公司 $\geq 25\%$ 收益权、表决权的自然人;

第四步:判断是否存在未持有或者持有不足 25% 股权,但通过非股权方式对A公司进行实际控制的自然人,如自然人通过代理持股、协议约定、关系密切的人等方式对A公司“人事”“决策”“财物”等方面实现最终控制。

注解:“关系密切的人”常表现为血缘关系、亲属关系、同学战友关系、老朋友关系、同事上下级关系、老乡关系等。



当通过以上四步法无法确认受益所有人时,您只要将负责日常经营管理的人员视为受益所有人进行备案(至少备案1名最高层级负责日常经营管理的人员)。

4 示例解读

示例一：甲、乙、丙是A公司自然人股东，分别拥有A公司55%、20%和25%股权。



解读：根据标准1，甲和丙拥有A公司股权达到25%，乙拥有A公司股权未达到25%，因此，应将甲和丙作为A公司的受益所有人予以备案。

示例二：甲、乙、丙均是自然人，甲、乙分别拥有A公司30%和70%股权（分别对应30%、70%股权收益权），但通过协议约定，甲将持有的30%股权的收益权转让给丙，此时，丙享有A公司的30%股权的收益权。



解读：首先根据标准1，甲和乙直接持有A公司股权达到25%，所以甲和乙都是A公司的受益所有人；其次根据标准2，丙最终享有A公司30%股权的收益权，所以丙也是A公司的受益所有人。因此，应将甲、乙、丙作为A公司的受益所有人予以备案。

示例三：自然人甲、乙分别拥有A公司70%和30%股权。但实际情况是，甲是自然人丙的母亲，丙通过其母亲甲对A公司实施实际控制。



解读：首先根据标准1，甲和乙直接持有A公司股权均超过25%，所以甲和乙是A公司受益所有人；其次根据标准3，丙通过亲属关系对A公司实施实际控制，所以丙也是A公司受益所有人。因此，应将甲、乙、丙作为A公司的受益所有人予以备案。

示例四：自然人甲、乙是A公司的股东，分别持有30%和25%的股权。自然人丙不持有A公司股权，但最终享有该公司25%的收益权。自然人丁也不持有A公司股权，但能够对该公司实施实际控制。



解读：四个自然人中，甲、乙符合标准1，丙符合标准2，丁符合标准3。因此，应将甲、乙、丙、丁作为A公司的受益所有人予以备案。

2. 如何确认国有公司的受益所有人？

国有公司受益所有人确认方法	
国有公司类型	受益所有人确认方法
国有独资公司和国有控股公司	法定代表人视为受益所有人
国有参股公司	应当按照《受益所有人信息管理办法》第六条规定识别受益所有人。在识别过程中，由于国有资本的特殊性，可不再识别国有资本部分的受益所有人。

2 示例解读

A公司是国有参股公司，国有资本以及自然人甲、乙分别持有A公司30%、60%和10%股权，其中国有资本持股比例未超过50%，也不是第一大股东，且不能对A公司进行实际控制。

60%
甲持有股权
受益所有人

30%
国有资本持股

10%
乙持有股权

解读：A公司是国有参股公司，首先根据标准1，甲持股达到25%，乙持股未达25%，所以，甲是A公司受益所有人。其次，国有资本虽然持股30%，但由于国有资本的特殊性，不再识别国有资本部分的受益所有人。因此，应将甲作为A公司的受益所有人予以备案。

3. 如何确认外国公司分支机构的受益所有人？

受益所有人确认方法

第一步 按照《受益所有人信息管理办法》第六条规定备案所属外国公司的受益所有人；

如何确认受益所有人

- 标准1** 通过直接方式或者间接方式最终拥有备案主体25%以上(含25%)股权、股份或者合伙权益的自然人。
- 标准2** 虽未满足标准1,但最终享有备案主体25%以上(含25%)收益权、表决权的自然人。
- 标准3** 虽未满足标准1,但单独或者联合对备案主体进行实际控制的自然人。

上述方法均无法确认
受益所有人时

负责日常经营管理的人员

第二步 还应当将该分支机构至少1名最高层级的高级管理人员确认为受益所有人予以备案,如外国公司分支机构负责人。

Tips: 外国公司及其分支机构不适用《受益所有人信息管理办法》第三条关于承诺免报受益所有人的规定,外国公司在其本国享受的受益所有人申报豁免标准不适用于中国。



2 示例解读



某境外注册公司在我国设立了一家分支机构A, 境外注册公司的股东是2位自然人, 其中股东甲持有80%股权, 股东乙持有20%股权。同时, 自然人丙是该境外注册公司分支机构A的负责人。



解读:首先, 甲拥有该境外注册公司股权达到25%, 符合标准1, 甲是境外注册公司分支机构A的受益所有人。其次, 丙是境外注册公司分支机构A的最高层级的高级管理人员, 丙也是境外注册公司分支机构A的受益所有人。因此, 应将甲和丙作为境外注册公司分支机构A的受益所有人予以备案。



THE PEOPLE'S BANK OF CHINA SHANGHAI HEAD OFFICE
SHANGHAI ADMINISTRATION FOR MARKET REGULATION



IDENTIFICATION METHODS OF BENEFICIAL OWNERS



1. Methods of Identifying Beneficial Owner (for companies and partnerships)

Identification criteria and methods

HOW TO DETERMINE THE BENEFICIAL OWNER(S) OF YOUR BUSINESS?

CRITERION 1 A natural person who ultimately holds 25 percent or more of the equity, shares, or partnership interests of the filing entity directly or indirectly
Criterion 1 is the criterion for Article 6(1) of the Administrative Measures on Beneficial Owner Information (referred to as the "BOI Measures").

CRITERION 2 Although not meeting the Criterion 1, a natural person who holds 25 percent or more of the economic rights or voting rights of equity of the filing entity
Criterion 2 is the criterion for Article 6(2) of the "BOI Measures".

CRITERION 3 Although not meeting the Criterion 1, a natural person who individually or jointly exercises actual control over the filing entity
Criterion 3 is the criterion for Article 6(3) of the "BOI Measures".

In the absence of the three circumstances specified above

People in charge of the daily operation and management



2 Description of identification criteria and methods



There are a few things you need to keep in mind when identifying:

1. It is necessary to identify the criteria and assess them **one by one**, and all identified beneficial owners should be filed. (Tips: the beneficial owner may be more than one natural person).
2. Individuals who meet Criterion 2 and 3 realize the ultimate control or benefit of their reporting subject by means of non-equity (non-partnership interest) such as proxy shareholdings, agreements, and close relationships. In identifying a specific beneficial owner, **both Criterion 2 and 3 are met on the premise that Criterion 1 is not met**. For example, if natural person A owns 75% of the equity of a company Z and can also enjoy 75% of the economic rights of it, then A meets Criterion 1, but not Criterion 2.
3. If there is no natural person who meets the Criterion 1, 2 or 3, persons in charge of day-to-day management are considered as beneficial owners, and at least one person at the highest level of day-to-day management must be declared. Persons responsible for day-to-day management may be the legal representative, the chairman of the board of directors, directors, managers, and natural persons who conduct the affairs of a partnership (including managing partners or natural persons who conduct the affairs of a partnership on behalf of managing partners), etc.





3 Learn how to identify beneficial owners step by step (for companies and partnerships)



You can also try the four-step method to easily identify beneficial owners. Let's get started!

Step 1: Set out a diagram of the final shareholding structure of your company/partnership;
Step 2: Calculate the percentage of final equity or partnership interests for each level and identify natural persons holding $\geq 25\%$ of the equity, shares, or partnership interests.

Step 3: Determine whether there are natural persons, other than shareholders (partners) holding $\geq 25\%$ of the economic and voting rights of the equity of your company/partnership;

Step 4: Determine whether there are natural persons, other than shareholders (partners), who have actual control over your company/partnership through non-equity or non-partnership interests, such as control over "personnel", "decision-making", "property" and other aspects by means of agreements or close relationships, etc.

NOTE: "Close relationships" are often characterized by blood relations, kinship, schoolmates, comradeship, old friends, colleagues, subordinates, fellow-township relationships, etc.



If you cannot identify the beneficial owners through the four-step process above, you may consider the persons responsible for day-to-day management as beneficial owners (at least one of the most senior persons).

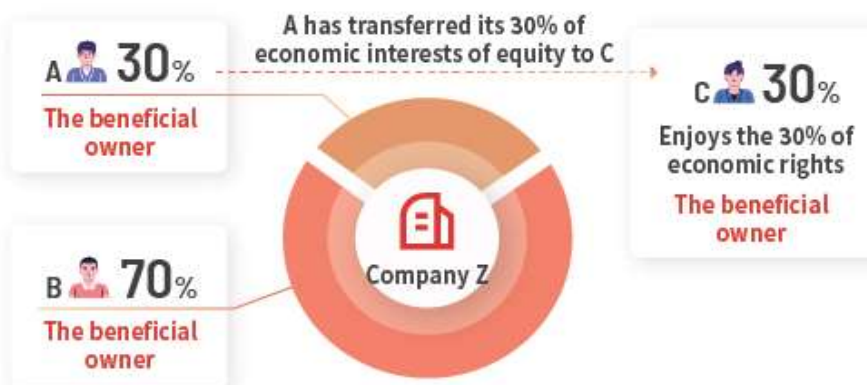
4 Cases of identification

CASE 1: Company Z is owned 55%, 20% and 25% respectively by individual shareholders A, B and C.



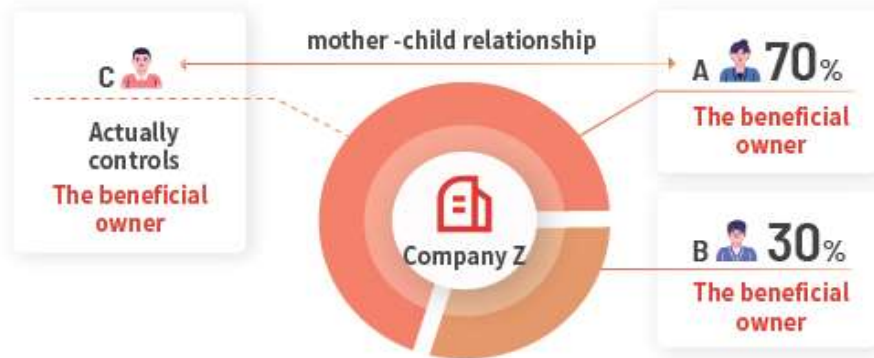
INTERPRETATION: According to Criterion 1, A and C own 25% or more of the shares of Company Z, while B owns less than 25%. Therefore, A and C are recognized as the beneficial owners of the company.

CASE 2: The individuals A, B, and C are natural persons. A and B respectively hold 30% and 70% of the shares in Company Z (corresponding to 30% and 70% of the economic rights of equity). However, A has transferred its economic interests of equity to C through an agreement, thus C is entitled to 30% of economic rights of the company.



INTERPRETATION: Firstly, according to Criterion 1, A and B directly own more than 25% of the equity of Company Z, so both A and B are the beneficial owners of the company. Secondly, in light of Criterion 2, C ultimately enjoys 30% of economic right of equity, so C is also a beneficial owner of Company Z. Therefore, A, B and C should be filed as the beneficial owners of the company.

CASE 3: Company Z is owned 70% and 30% by individual shareholders A and B, and A is the legal representative of the company. However, in reality, Company Z is registered by C in the name of his mother A, and C exercises actual control over Company Z in its day-to-day operations.



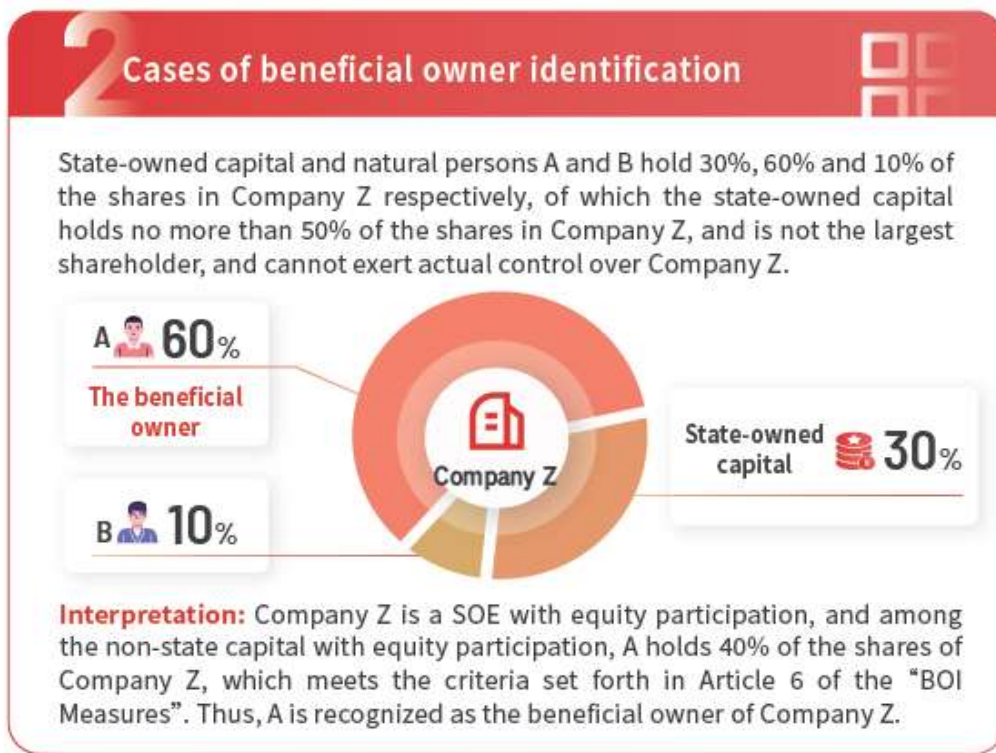
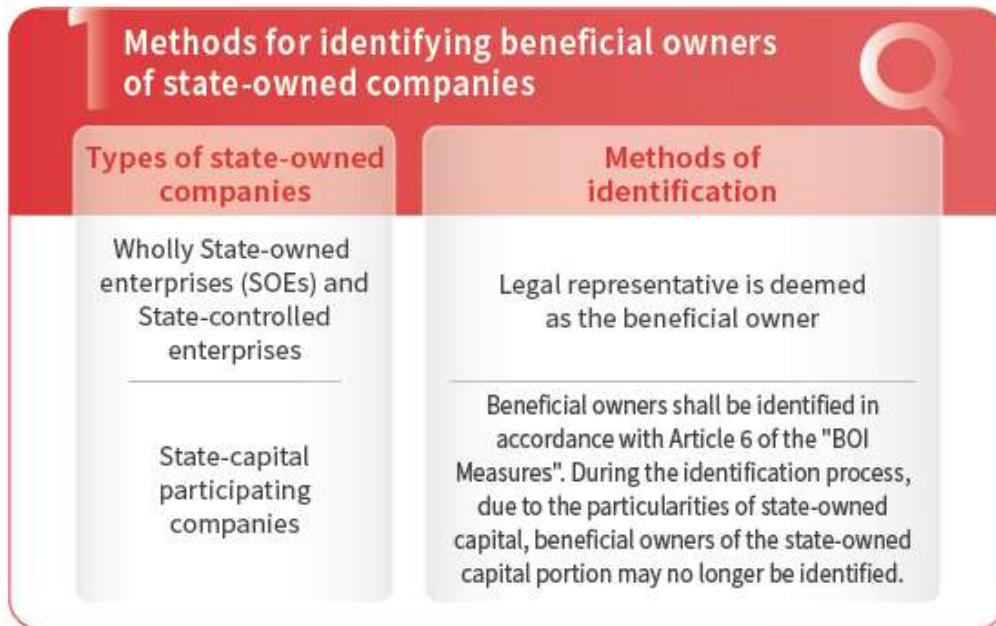
INTERPRETATION: Firstly, according to Criterion 1, both A and B directly hold more than 25% of the shares of Company Z, so A and B are recognized as the beneficial owners of Company Z. Then, according to Criterion 3, C is deemed as the beneficial owner of Company Z because he imposes actual control over Company Z through a family relationship. The final conclusion is that A, B and C are all beneficial owners of Company Z.

CASE 4: Natural persons A and B are shareholders in Company Z, holding 30% and 25% of the shares respectively. Natural person C holds no shares in the company, but ultimately enjoys an economic interest of 25%. What's more, natural person D doesn't have any ownership interest in Z, but is able to exercise effective control over it.



As shown above, A and B meet Criterion 1; C meets Criterion 2; and D meets Criterion 3. Thus A, B, C, and D should all be reported as beneficial owners of Company Z.

2. Methods of Identifying Beneficial Owners (for State-owned companies)



3. Methods of Beneficial Owner Identification (for branches of foreign companies)

Methods of identifying beneficial owners

STEP 1 Report the beneficial owners of a foreign company in accordance with Article 6 of the “BOI Measures”.

HOW TO DETERMINE THE BENEFICIAL OWNER(S) OF YOUR BUSINESS?

CRITERION 1 A natural person who ultimately holds 25 percent or more of the equity, shares, or partnership interests of the filing entity directly or indirectly
Criterion 1 is the criterion for Article 6(1) of the Administrative Measures on Beneficial Owner Information (referred to as the “BOI Measures”).

CRITERION 2 Although not meeting the Criterion 1, a natural person who holds 25 percent or more of the economic rights or voting rights of equity of the filing entity
Criterion 2 is the criterion for Article 6(2) of the “BOI Measures”.

CRITERION 3 Although not meeting the Criterion 1, a natural person who individually or jointly exercises actual control over the filing entity
Criterion 3 is the criterion for Article 6(3) of the “BOI Measures”.

In the absence of the three circumstances specified above

People in charge of the daily operation and management

STEP 2 At least one senior manager at the highest level of the branch of the foreign company should be filed as the beneficial owner, such as the person in charge of the branch.

Tips: Foreign companies and their branches are not exempted from the reporting of beneficial owners as stipulated in Article 3 of the “BOI Measures”, nor are they subject to the exemption standard for the reporting of beneficial owners that foreign countries may enjoy in their home country.

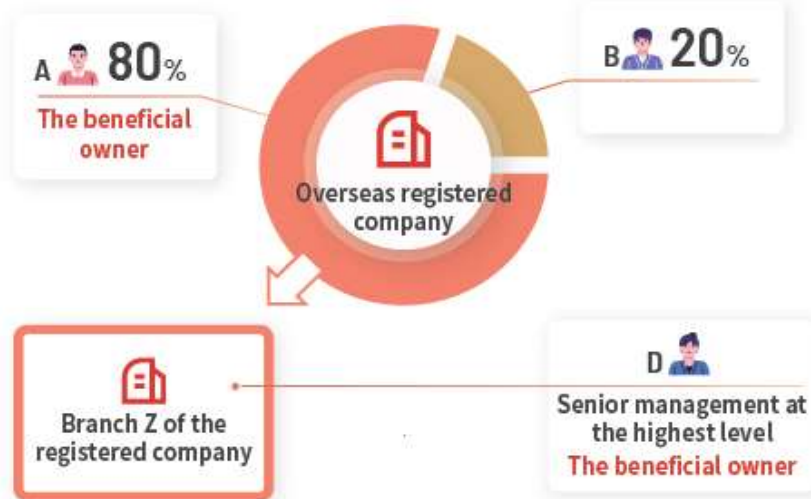


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Cases of beneficial ownership identification



An overseas registered company has set up a branch Z in China. The company has two individual shareholders, of which shareholder A holds 80% of the shares and shareholder B owns 20%. At the same time, natural person D is the representative of branch Z.



INTERPRETATION: Since A owns more than 25% of the shares of the foreign company, which meets Criterion 1, and D is a senior manager of branch Z, A and D are recognized as the beneficial owners of branch Z.

