

Instructions - CRS Self-Certification Form (Controlling Person)

指示 - 共同匯報標準自我證明表格(控權人)

Reasons for providing Self-Certification

提供自我證明表格的原因

The Hong Kong Government has published the Inland Revenue (Amendment)(No.3) Ordinance 2016 based on the Common Reporting Standard ("CRS") released by the Organisation of Economic Co-operation and Development ("OECD") in July 2014 to implement the global standard of automatic exchange of financial account information ("AEOI") in tax matters to combat cross-border tax evasion and protect the integrity of taxation systems.

Under the CRS, Fubon Bank (Hong Kong) Limited ("the Bank") is required to identify tax residency¹ of customers. If Hong Kong is NOT your sole tax residence, the Bank may be required to report your reportable account information² to the Inland Revenue Department ("IRD"), which will then exchange the information with the tax administration of relevant jurisdiction. This Self-Certification form is a formal declaration made by the account holder in respect of his / her tax residency. It ensures that the Bank holds accurate and up-to-date information on your tax residency.

If any of the information provided in this form becomes incorrect or your circumstances change which affects your tax residency, please inform the Bank immediately and provide an updated Self-Certification.

為打擊跨境逃稅及保護稅制的完整，香港政府根據經濟合作與發展組織 ("OECD") 於二零一四年七月頒佈的「共同匯報標準」 ("CRS")，發佈《二零一六年稅務(修訂)(第三號)條例》，落實按國際標準實施自動交換財務帳戶資料 ("AEOI")。

根據共同匯報標準，富邦銀行(香港)有限公司(「本行」)須識辨客戶的稅務居民身分¹，如香港不是閣下唯一的稅務居民身分，本行或須向香港稅務局申報閣下的帳戶資料²，香港稅務局會與相關稅務機關交換該等資料。

此自我證明表格是帳戶持有人就其稅務居民身分作出的一份正式聲明。此表格讓本行掌握有關閣下準確及最新稅務居民身分的資訊。

如此表格上提供的資料有不正確或閣下的情況有所改變，以致影響閣下的稅務居民身分，請立即通知本行並提供更新的自我證明。

Who should complete the Self-Certification Form - Controlling Person

甚麼人須填寫自我證明表格 - 控權人

Individuals who exercise control ("Controlling Persons") of a Passive NFE (such as trusts or investment vehicles) should complete this form.

控權人，即於被動非財務實體(例如信託或投資工具)行使控制權的個人可提交此表格。

Each Controlling Person is required to complete a separate form.

每位控權人須分別填寫一份表格。

Please state your capacity in Part 5 for signing this form on behalf of a Controlling Person.

如閣下代表控權人簽署此表格，請於第5部說明閣下的身分。

How to obtain further information

如何獲取更多資訊

Should you have further queries, please feel free to contact our Customer Service Hotline at 2566 8181, contact your account officer directly or visit our website.

閣下如有任何查詢，請致電本行客戶服務熱線 2566 8181、直接與閣下的客戶主任聯絡、或瀏覽本行網頁。

For information in relation to AEOI, please visit the Hong Kong Inland Revenue Department AEOI portal at:

http://www.ird.gov.hk/eng/tax/dta_aeoi.htm

有關AEOI的資訊，請瀏覽香港稅務局AEOI專頁：http://www.ird.gov.hk/chi/tax/dta_aeoi.htm

This Instruction does not constitute tax or legal advice. If you have any questions on defining your tax residence, you may consult your tax advisor or visit the OECD website for tax residency rules issued by AEOI partners jurisdictions and acceptable Taxpayer Identification Number (TIN) issued by the relevant jurisdiction:

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

此指示並非稅務或法律意見。如對閣下的稅務居民身分及有關可獲接受的稅務編號(TIN)格式有任何疑問，請諮詢專業稅務顧問意見或參考AEOI網頁相關國家發佈的稅務規定：

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

Remarks

備註

1. Tax residency generally refers to the country / jurisdiction where you are obliged to pay tax or corporate tax.
2. Reportable Account Information includes account holder's name, address, date of birth, jurisdiction of residence, tax identification number, account number, account balances and income received during the reporting period, etc.)
1. 稅務居民一般指閣下須於該國家或管轄區繳納稅項或公司稅項。
2. 須申報帳戶資料包括帳戶持有人的姓名、地址、出生日期、居留司法管轄區、稅務編號、帳戶編號、帳戶餘額及某些收入等。

Terms and Definitions used in Self-Certification Forms

自我證明表格所使用的名詞及定義

Jurisdiction of residence (居留司法管轄區)

Jurisdiction of residence means a territory of which an individual or entity is a resident for tax purposes

居留司法管轄區指在該地區為某名個人或某實體的稅務居民

Residence for tax purposes (稅務居民)

Residence for tax purposes in relation to a territory, means -

- (a) an individual who is subject to taxation as a resident in the territory; or
- (b) an entity that -

- (i) is subject to taxation as a resident in the territory; or
- (ii) has its effective management situated in the territory and is not subject to taxation as a resident in any other territory

An entity such as partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. For detailed information on tax residence, please consult your tax advisor or visit the OECD website for tax residency rules issued by AEOI partners jurisdictions:

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

稅務居民就某地區而言 -

- (a) (如某名個人在該地區作為居民而須繳付稅項)指該名個人；或
- (b) 指符合以下說明的實體 -

- (i) 該實體在該地區作為居民而須繳付稅項；或
- (ii) 其實際管理機構，位於該地區，而且該實體無須在任何其他地區作為居民而繳付稅項

實體例如合夥、有限法律責任合夥或類似的法律安排，應被視為其實際管理地點所在稅務管轄區的稅務居民。一個信託應被視為一個或多於一個受託人居住的稅務管轄區的居民。有關稅務居民身分的更多資訊，請聯絡您的稅務顧問或瀏覽經濟合作與發展組織的自動交換資料網站：

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>

TIN (稅務編號)

TIN means -

- (a) a taxpayer identification number; or
- (b) the functional equivalent to such number, if there is no taxpayer identification number

A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an entity and used to identify the individual or an entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be referred to the OECD AEOI website at:

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

稅務編號指 -

- (a) 納稅人的識辨編號；或
- (b) (如無納稅人的識辨編號)具有等同於識辨編號的功能的資料

稅務編號是稅務管轄區向個人或實體分配獨有的字母與數字組合，用於識別個人或實體的身分，以便實施該稅務管轄區的稅務法律。有關可接受的稅務編號的更多詳細資訊刊載於經濟合作與發展組織的自動交換資料網站：

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>