

To: The Bank of East Asia, Limited 東亞銀行有限公司

## Self-Certification Form – Controlling Person<sup>1</sup> of the Entity Account Holder (For CRS)

### Important Notes:

- Pursuant to the Inland Revenue Ordinance for implementation of the international standard on automatic exchange of financial account information in tax matters (“AEOI”) and its Common Reporting Standard (“CRS”) as promulgated by the Organisation for Economic Co-operation and Development (“OECD”), The Bank of East Asia, Limited 東亞銀行有限公司 (the “Bank”) is required to apply due diligence procedures to identify a controlling person’s jurisdiction of tax residence and collect certain information with this self-certification form for the purpose of AEOI. You can find more information of the AEOI/CRS arrangement in the Hong Kong Special Administrative Region (“Hong Kong”) at the website of the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region (“Hong Kong IRD”) ([https://www.ird.gov.hk/eng/tax/dta\\_aeoi.htm](https://www.ird.gov.hk/eng/tax/dta_aeoi.htm)).
- Each jurisdiction has its own rules for defining tax residence, and various jurisdictions provide information on how to determine if you are resident in that particular jurisdiction for tax purposes. In general, you will find that your jurisdiction of tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency) for tax purposes. For more information on tax residence, please consult your tax advisor or the information at the OECD automatic exchange of information portal (<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>).
- If you (or the controlling person, if you are completing the form on the controlling person’s behalf) are tax resident outside Hong Kong, the Bank may need to give Hong Kong IRD the information provided in this self-certification form and other financial information with respect to your or the controlling person’s (as the case may be) financial accounts, and such information may then be exchanged with the tax authorities of jurisdiction(s) in which you are or the controlling person is (as the case may be) tax resident. If you or the controlling person (as the case may be) submit(s) the self-certification form to the Bank after closing all financial account(s) with the Bank, the information as stated in the self-certification form will not be reflected in the previous reporting year(s).
- This self-certification form will remain valid unless there is a change in circumstances<sup>2</sup> relating to information, such as your or the controlling person’s (as the case may be) tax residency status or other mandatory field information that makes this self-certification form incorrect or incomplete. In that case, you must notify the Bank and provide a new self-certification form and/or documentary evidence within 30 days of such change in circumstances.
- **Please fill in this self-certification form if you are a controlling person of a passive non-financial entity under CRS.**
- Information in fields/parts marked with an asterisk (\*) is required to be reported by the Bank to the Hong Kong IRD.
- Kindly note that the Bank is unable to offer any tax advice to customers. For tax-related questions, you should seek advice from professional tax advisors or refer to the website of the Hong Kong IRD.

### Completion Instructions:

1. Please complete this form in English using BLOCK letters.
2. Please complete all parts of this form (unless not applicable or otherwise specified) and mark a “✓” in the appropriate checkbox(es).
3. If the space provided is insufficient, please continue on additional sheet(s).

<sup>1</sup> The term “controlling person” means the natural person who exercises control over an entity. In the case of a trust, this term means the settlor, the trustee, the protector or enforcer (if any), the beneficiary or class of beneficiaries, or any other natural person exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor, the trustee, the protector or enforcer (if any), and the beneficiary or class of beneficiaries, must always be treated as controlling person of a trust, regardless of whether or not any of them exercises control over the activities of the trust. Where the settlor, trustee, protector or enforcer, or beneficiary of a trust are themselves entities then the controlling person of the settlor, trustee, protector or enforcer, or beneficiary must be treated as controlling person of the trust. In the case of a legal arrangement other than a trust, the term means person in equivalent or similar positions to those of a trust.

<sup>2</sup> The phrase “change in circumstances” means a situation when the CRS status of the person has been changed. A change in circumstances includes any change that results in the addition or removal of information relevant to a person’s claim of tax residence status or otherwise conflicts with that person’s claim of tax residence, which results in the Bank knowing or having reason to know that the original documentary evidence or other documentation previously obtained is incorrect or unreliable.

CRS Self-Certification Form – Controlling Person of the Entity Account Holder

Part 1 Identification of Controlling Person

(1)	<b>Name of Controlling Person:</b>	<input type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms. <input type="checkbox"/> Other (Please specify) _____ Name in English _____ Surname* _____ Given Name* _____
(2)	<b>Identification Document Type and Number:</b>	<input type="checkbox"/> Hong Kong Identity Card <input type="checkbox"/> _____ Passport Country / Region _____ <input type="checkbox"/> Other Official Identification Document (Please specify) _____ Number: _____
(3)	<b>Current Residence Address*:</b>	<p><b>For Hong Kong address</b></p> Flat / Room _____ Floor _____ Block _____ Building / Estate _____ Phase No. / Name _____ Street No., Name and Other Information _____ District _____ <input type="checkbox"/> HK <input type="checkbox"/> KLN <input type="checkbox"/> NT <input type="checkbox"/> Outlying Island
		<p><b>For non-Hong Kong address</b></p> Others _____ City _____ Province _____ Postal Code _____ Country / Region _____
(4)	<b>Mailing Address:</b>	<input type="checkbox"/> Same as the above Current Residence Address <input type="checkbox"/> Different from the above Current Residence Address (Please complete your Mailing Address below if different) <p><b>For Hong Kong address</b></p> Flat / Room _____ Floor _____ Block _____ Building / Estate _____ Phase No. / Name _____ Street No., Name and Other Information _____ District _____ <input type="checkbox"/> HK <input type="checkbox"/> KLN <input type="checkbox"/> NT <input type="checkbox"/> Outlying Island
		<p><b>For non-Hong Kong address</b></p> Others _____ City _____ Province _____ Postal Code _____ Country / Region _____
(5)	<b>Date of Birth*:</b>	_____ / _____ / _____ DD MM YYYY

Part 2 The Entity Account Holder(s) of which you are a Controlling Person

(6)	<b>Please indicate below the name of the entity account holder of which you are a controlling person.</b>	
	Entity	Name of the Entity Account Holder
	(i)	
	(ii)	
	(iii)	

**Part 3 Jurisdiction of Tax Residence and Taxpayer Identification Number or its Functional Equivalent (“TIN”)\***

(7) The table below indicates (a) ALL of the jurisdiction(s) of tax residence (including Hong Kong) where the controlling person is a resident for tax purposes and (b) the controlling person’s TIN for each jurisdiction indicated.

- If the controlling person is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.
- If a TIN is unavailable, please also provide the appropriate reason A, B or C where indicated below:
  - Reason A** – The jurisdiction where the controlling person is a resident for tax purposes does not issue TINs to its residents.
  - Reason B** – The controlling person is unable to obtain a TIN. (Please explain why the controlling person is unable to obtain a TIN in the below table if you have selected this reason.)
  - Reason C** – TIN is not required. (Please select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.)

(7.1)	(7.2)	(7.3)	(7.4)
Jurisdiction of Tax Residence	TIN	Enter Reason A, B or C if no TIN is available	Explain why the controlling person is unable to obtain a TIN if Reason B is selected
(1)			
(2)			
(3)			

**Part 4 Type of Controlling Person**

[Please mark a “✓” in the appropriate checkbox to indicate the type of controlling person for each entity stated in Part 2.]

(8)	Type of Entity	Type of Controlling Person	Entity (i)	Entity (ii)	Entity (iii)
Legal Person		Individual who has a controlling ownership interest (i.e. more than the specified percentage <sup>^</sup> of issued share capital / capital / profits)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Individual who exercises control / is entitled to exercise control through other means (i.e. more than the specified percentage <sup>^</sup> of voting rights)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Individual who holds the position of senior managing official / exercises ultimate control over the management of the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust		Settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Protector or enforcer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Beneficiary or member of the class of beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Other (e.g. individual who exercises control over another entity being the settlor / trustee / protector or enforcer / beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal Arrangement other than Trust		Individual in a position equivalent / similar to settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Individual in a position equivalent / similar to trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Individual in a position equivalent / similar to protector or enforcer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Individual in a position equivalent / similar to beneficiary or member of the class of beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Other (e.g. individual who exercises control over another entity being equivalent / similar to settlor / trustee / protector or enforcer / beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<sup>^</sup> With effect from 1<sup>st</sup> January, 2021, the specified percentage is: 25% in relation to a corporation; and 0% in relation to a partnership.

## Part 5 Declarations and Signature

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by the Bank for the purpose of AEOI, and (b) such information and information regarding the controlling person and any reportable account(s) may be reported by the Bank to the Hong Kong IRD and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the controlling person may be resident for tax purposes, pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112).

I certify that  I am the controlling person /  I am authorised to sign for the controlling person (please mark a "✓" in the appropriate checkbox) of all the account(s) held by the entity account holder(s) to which this form relates.

I undertake to advise the Bank of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide the Bank with a suitably updated self-certification form within 30 days of such change in circumstances.

**I declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete.**

(9)	Signature:		
	Name of Signer (in English):		
		_____ Surname	_____ Given Name
(10)	If you are not the controlling person identified in Part 1 of this form, please complete this field to indicate the capacity in which you are signing the form. If signing under a power of attorney, please attach a certified copy of the power of attorney.	Capacity:	
(11)	Date:	_____/_____/_____ DD MM YYYY	

**WARNING: It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. HK\$10,000).**

Note: In case of any discrepancy between the English and Chinese version of this form, the English version shall prevail.