

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

Self-Certification Form – Entity Account Holder¹

(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 an account holder’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).
- 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. Generally, an entity is a tax resident of a jurisdiction having regard to the entity’s place of incorporation or where the central management and control of the entity lies. 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 the account holder and/or the controlling person(s) (in case of the account holder being passive non-financial entity) is/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 the account holder’s financial accounts, and such information may then be exchanged with the tax authorities of jurisdiction(s) in which the account holder and/or its controlling person(s) (as the case may be) is/are tax resident. If the account holder submits 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 circumstances² relating to information, such as the account holder’s 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 an entity account holder. For joint or multiple account holders, each entity account holder is required to complete a separate self-certification form. For entity account holder that is passive non-financial entity under the CRS, each controlling person is required to complete a separate self-certification form.**
- 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).

¹ The term “account holder” means the person listed or identified as the holder of a financial account by the Bank that maintains the account. This is regardless of whether such person is a flow-through entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a financial account, the trust or estate is the account holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a financial account, the partnership is the account holder, rather than the partners in the partnership. A person, other than a financial institution, holding a financial account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, intermediary, or legal guardian, is not treated as the account holder for the purposes of the CRS, and such other person is treated as the account holder. With respect to a jointly held account, each joint holder is treated as an account holder.

² 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 – Entity Account Holder

Part 1 Identification of Entity Account Holder

(1)	Legal Name of Entity or Branch*:	
(2)	Jurisdiction of Incorporation or Organisation:	
(3)	Business Registration Document Type and Number:	<input type="checkbox"/> Certificate of Incorporation No. _____ <input type="checkbox"/> Business Registration Certificate No. _____ <input type="checkbox"/> Other (Please specify the type and number) _____
(4)	Current Business Address*:	<p>For Hong Kong address</p> <p>Flat / Room _____ Floor _____ Block _____ Building / Estate _____</p> <p>Phase No. / Name _____ Street No., Name and Other Information _____</p> <p>District _____ <input type="checkbox"/> HK <input type="checkbox"/> KLN <input type="checkbox"/> NT <input type="checkbox"/> Outlying Island</p> <hr/> <p>For non-Hong Kong address</p> <p>Others _____</p> <p>City _____ Province _____ Postal Code _____ Country / Region _____</p>
(5)	Mailing Address:	<input type="checkbox"/> Same as the above Current Business Address <input type="checkbox"/> Different from the above Current Business Address (Please complete your Mailing Address below if different) <p>For Hong Kong address</p> <p>Flat / Room _____ Floor _____ Block _____ Building / Estate _____</p> <p>Phase No. / Name _____ Street No., Name and Other Information _____</p> <p>District _____ <input type="checkbox"/> HK <input type="checkbox"/> KLN <input type="checkbox"/> NT <input type="checkbox"/> Outlying Island</p> <hr/> <p>For non-Hong Kong address</p> <p>Others _____</p> <p>City _____ Province _____ Postal Code _____ Country / Region _____</p>

Part 2 Entity Type

[Please refer to the CRS Entity Classification Guide to select one of the appropriate entity types and provide the relevant information where necessary.]

(6)	Type of Entity	Description
	Financial Institution	<input type="checkbox"/> Custodial Institution, Depository Institution or Specified Insurance Company
		<input type="checkbox"/> Investment Entity, except an investment entity that is managed by another financial institution (e.g. with discretion to manage the entity's assets) and located in a non-participating jurisdiction
	Active Non-financial Entity ("NFE")	<input type="checkbox"/> NFE, the stock of which is regularly traded on _____, which is an established securities market
		<input type="checkbox"/> Related entity of _____, the stock of which is regularly traded on _____, which is an established securities market
		<input type="checkbox"/> NFE that is a governmental entity, an international organisation, a central bank, or an entity wholly owned by one or more of the foregoing entities
		<input type="checkbox"/> Active NFE – By Reason of Income or Assets
		<input type="checkbox"/> Active NFE – Non-profit Organisation
		<input type="checkbox"/> Active NFE other than the above (Please specify _____)
	Passive NFE	<input type="checkbox"/> Investment entity that is managed by another financial institution and located in a non-participating jurisdiction
		<input type="checkbox"/> NFE that is not an active NFE

Part 3 Controlling Persons (Please complete this part if the entity account holder is a passive NFE)

(7) The table below indicates ALL controlling person(s) of the entity account holder.
 [If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official.]

Please complete a "Self-Certification Form – Controlling Person of the Entity Account Holder" for each controlling person.]

	Name of Controlling Person	
	Surname	Given Name
(1)		
(2)		
(3)		
(4)		

Part 4 Jurisdiction of Tax Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")*

(8) The table below indicates (a) ALL of the jurisdiction(s) of tax residence (including Hong Kong) where the account holder is a resident for tax purposes and (b) the account holder's TIN for each jurisdiction indicated.

- If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number.
- If the account holder is not a tax resident in any jurisdiction (e.g. fiscally transparent), please indicate the jurisdiction in which its place of effective management is situated.
- If a TIN is unavailable, please also provide the appropriate reason A, B or C where indicated below:
 - Reason A**– The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.
 - Reason B**– The account holder is unable to obtain a TIN. (Please explain why the account holder 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.)

(8.1)	(8.2)	(8.3)	(8.4)
Jurisdiction of Tax Residence	TIN	Enter Reason A, B or C if no TIN is available	Explain why the account holder is unable to obtain a TIN if Reason B is selected
(1)			
(2)			
(3)			

Part 5 Declarations and Signature

I/We 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 account holder 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 account holder 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/We certify that I am/we are authorised to sign for the account holder of all the account(s) to which this form relates.

I/We undertake to advise the Bank of any change in circumstances which affects the tax residency status of the entity 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/We declare that the information given and statements made in this form are, to the best of my/our knowledge and belief, true, correct and complete.

(9)	Signature:	
	Name of Signer (in English):	
	_____	_____
	Surname	Given Name
(10)	Capacity: (e.g. director or officer of a company, partner of a partnership, trustee of a trust etc.)	
(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.