Entity Tax Residency Self-Certification Form
(CRS-E (HK)) 實體稅務居民自我證明表格

Date 日期	day 日 / month 月 / year 年

Instructions 指示

Please read the following instructions before completing this form 請在填寫本表格前細閱以下指示 :

Why are we asking you to complete this form?

To help protect the integrity of tax systems, governments around the world are introducing a new information gathering and reporting requirement for financial institutions. This is known as the Common Reporting Standard (the "**CRS**").

Under the CRS, we are required to determine where you are a "tax resident" (this will usually be where you are liable to pay corporate income taxes). If you are a tax resident outside the jurisdiction where your account is held, we may need to give the national tax authority this information, along with information relating to your accounts. That may then be shared between different jurisdictions' tax authorities.

Completing this form will ensure that we hold accurate and up to date information about your tax residency.

<u>If your circumstances change and any of the information provided in this form becomes incorrect, please let us know immediately and provide an updated self-certification.</u>

Who should complete the Entity Tax Residency Self-Certification Form?

Entity customers (which includes all businesses, trusts and partnerships except sole traders) should complete this form.

If you are an individual customer or a sole trader, complete an "Individual Tax Residency Self-Certification Form" (CRS-I (HK)). Similarly, if you are a controlling person of an entity, complete a "Controlling Person Tax Residency Self-Certification Form".

Even if you have already provided information in relation to the United States Government's Foreign Account Tax Compliance Act ("**FATCA**"), you may still need to provide additional information for the CRS as this is a separate regulation.

Please tell us in what capacity you are signing in Part 5. For example you may be an authorised officer of the business or a trustee.

Where to go for further information?

If you have any questions about this form or these instructions, please call us on (852) 3106 4660 for Lapland customer services.

The Organisation for Economic Co -operation and Development ("**OECD** ") has developed the rules to be used by all governments participating in the CRS and these can be found on the OECD's "Automatic Exchange of Information" ("**AEOI**") website, <u>www.oecd.org/tax/automatic-exchange/</u>.

Please also visit the website of the Inland Revenue Department ("**IRD**") of the Government of the Hong Kong Special Administrative Region that sets out information relating to the implementation of AEOI in Hong Kong: <u>www.ird.gov.hk/eng/tax/dta_aeoi.htm</u>. Meanings of terms and expressions used in this form (e.g. "Account Holder" and definition of entity types) can be found in the Appendix to this form, under the "Self-Certification" section in the IRD website and under section 50A of the Inland Revenue Ordinance (Cap. 112). In the case of inconsistency, section 50A of the Inland Revenue Ordinance (Cap. 112) shall prevail.

If you have any questions on how to define your tax residency status, please visit the OECD website: <u>www.oecd.org/tax/automatic-exchange/</u> or speak to your tax advisor as we are not allowed to give tax advice.

Instructions (Continued) 指示（續）

為何我們要求您填寫本表格？

為維護稅制完整，全球各地政府現正推出適用於金融／財務機構的資料收集及匯報新規例，名為共同匯報標準（簡稱「CRS」）。

根據 CRS 規定，我們必須確定您的「稅務居住地」（這通常是您有義務繳納利得稅的國家／地區）。若您的稅務居住地有別於所持賬戶 的司法管轄區，我們可能需要將此情況及您的有關賬戶資料告知國家稅務機關，該等機關隨後或會將相關資料傳送給不同國家／地區的稅 務機關。

填妥本表格可確保我們持有您正確及最新的稅務居住地資料。 如您的情況有變，導致本表格內的任何資料不再正確，請立即告知我們，並提交一份已更新的自我證明表格。

誰需填寫實體稅務居民自我證明表格?

實體客戶（包括所有企業、信託和合夥（獨資業務客戶除外））須填寫本表格。

如您是個人證券客戶或獨資業務客戶，請填寫「個人稅務居民自我證明表格」（CRS-I（HK））。同樣地，如您是實體的控權人，請填寫「控權人稅務居民自我證明表格」。

即使您已就美國政府《外國賬戶稅務合規法案》（簡稱「FATCA」）提供所需的資料，您仍可能需就 CRS 提供額外資料，因為兩者為獨 立的規例。

請在表格的第 5 部說明您以何種身分簽署本表格。例如：您可能是企業的獲授權人員，或信託的受託人。
如何獲取更多資訊？

如對本表格或上述指示有任何疑問，請致電(852)3106 4660。

經濟合作與發展 組織（簡稱「經合組織」）已制訂規則，供參與 CRS 的所有政府使用，並載於經合組織的自動交換資料（簡稱 「AEOI」）網站 www.oecd.org/tax/automatic-exchange/。

另請參閱香港特別行政區政府稅務局（簡稱「稅務局」）網站了解香港實施 AEOI 的詳情：www.ird.gov.hk/chi/t 關本表格內所用詞彙的涵義（例如：「賬戶持有人」和實體類別的定義），請參閱本表格附錄或瀏覽稅務局網站內的「自我證明」部分 和「稅務條例」（第 112 章）50A第 條。
如有任何不一致，則以「稅務條例」（112第 章）50A第 條為準。

如您對判定您的稅務居民身分有任何疑問，請瀏覽經合組織網站 www.oecd.org/tax/automatice/或諮詢您的稅-務exchang顧問。請恕我 們不能提供稅務意見。

Important Notes 重要提示

- **This is a self-certification form provided by an account holder to a reporting financial institution for the purpose of automatic exchange of financial account information. The data collected may be transmitted by the reporting financial institution to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.**
  這是由賬戶持有人向申報金融／財務機構提供的自我證明表格，以作自動交換財務賬戶資料用途。申報金融／財務機構可把收集所得的 資料交給稅務局，稅務局會將資料轉交到另一稅務管轄區的稅務當局。

- **An account holder should report all changes in its tax residency status to the reporting financial institution.**
  如賬戶持有人的稅務居民身分有所改變，應盡快將所有變更通知申報金融／財務機構。

- **All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, continue on additional sheet(s). Information in fields/parts marked with an asterisk (*) are required to be reported by the reporting financial institution to the Inland Revenue Department.**
  除不適用或特別註明外，必須填寫這份表格所有部分。如這份表格上的空位不夠應用，可另紙填寫。在欄／部標有星號（*）的項目為申 報金融／財務機構須向稅務局申報的資料。

Part 1: Identification of Entity Account Holder 第 1 部：實體賬戶持有人的身分識辨資料

(For multiple account holders, complete a separate form for each entity account holder.
對於聯名賬戶或多人聯名賬戶，每名實體賬戶持有人須分別填寫一份表格。)

* Legal Name of Entity 實體法定名稱		
Jurisdiction of Incorporation or Organisation 實體成立為法團或設立所在的稅務管轄區		
Certificate of Incorporation or Business Registration Number 公司註冊或商業登記號碼		
Current Business Address 現時營業地址	*(e.g. Suite, Floor, Building, Street, District 例如：室、樓層、大廈、街道、地區)*	
	*City 城市	
	(e.g. Province, State 例如：省、州)	
	*Country 國家	
	Post Code/ZIP Code 郵政編碼 / 郵遞區號碼	
Mailing Address 通訊地址 *(Complete if different to the above current business address 如通訊地址與上述現時營業地址不同，填寫此欄)*	*(e.g. Suite, Floor, Building, Street, District 例如：室、樓層、大廈、街道、地區)*	
	City 城市	
	(e.g. Province, State 例如：省、州)	
	Country 國家	
	Post Code/ZIP Code 郵政編碼 / 郵遞區號碼	

Part 2: Entity Type 第 2 部：實體類別

Tick one of the appropriate boxes and provide the relevant information. 在其中一個適當的方格內加上 √ 號，並提供有關資料。

Financial Institution 金融 / 財務機構	☐ Custodial Institution, Depository Institution or Specified Insurance Company 託管機構、存款機構或指明保險公司 ☐ 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* 投資實體，但不包括由另一金融 / 財務機構管理 *(例如：擁有酌情權管理投資實體的資產)* 並位於非參與稅務管轄區的投資實體
Active NFE 主動非財務實體	☐ NFE the stock of which is regularly traded on ___________________ , which is an established securities market 該非財務實體的股票經常在 （一個具規模證券市場）進行買賣 ☐ Related entity of ____ , the stock of which is regularly traded 的有關連實體，該有關連實體的股票經常在 on ________________________________ , which is an established securities market （一個具規模證券市場）進行買賣 ☐ NFE is a governmental entity, an international organisation (for example the United Nations or North Atlantic Treaty Organisation ("NATO")), a central bank, or an entity wholly owned by one or more of the foregoing entities 政府實體、國際組織（例如聯合國或北大西洋公約組織（「NATO」))、中央銀行或由前述的實體全權擁有的其他實體 ☐ Active NFE other than the above (for example a start-up NFE or a non-profit NFE) 除上述以外的主動非財務實體（例如新成立的非財務實體或非牟利的非財務實體）
Passive NFE 被動非財務實體	☐ Investment entity that is managed by another financial institution and located in a non-participating jurisdiction 位於非參與稅務管轄區並由另一金融 / 財務機構管理的投資實體 ☐ NFE that is not an Active NFE 不屬主動非財務實體的非財務實體

Part 3: Controlling Persons *(Complete this part if the entity account holder is a passive NFE)*

第 3 部：控權人 *（如實體賬戶持有人是被動非財務實體，填寫此部）*

Indicate the name of all controlling person(s) of the account holder in the table below. 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. Complete Controlling Person Tax Residency Self-Certification Form (CRS-CP (HK)) for each controlling person.

就賬戶持有人，填寫所有控權人的姓名在列表內。就法人實體，如行使控制權的並非自然人，控權人會是該法人實體的高級管理人員。每名 控權人須分別填寫一份控權人稅務居民自我證明表格（CRS-CP（HK））。

(1)	(5)
(2)	(6)
(3)	(7)
(4)	(8)

Part 4 第 4 部：

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

*居留司法管轄區及稅務編號或具有等同功能的識辨編號（以下簡稱「稅務編號」）

Complete the following table indicating 提供以下資料，列明：

(a) each jurisdiction of residence where the account holder is a **resident for tax purposes**; and
賬戶持有人的居留司法管轄區，亦即賬戶持有人的稅務管轄區；及

(b) the account holder's TIN for each jurisdiction indicated. 該居留司法管轄區發給賬戶持有人的稅務編號。

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number.
如賬戶持有人是香港稅務居民，稅務編號是其香港商業登記號碼。

If the account holder is not a tax resident in any jurisdiction (e.g. fiscally transparent), indicate the jurisdiction in which its place of effective management is situated.
如果賬戶持有人並非任何稅務管轄區的稅務居民（例如：它是財政透明實體），填寫實際管理機構所在的稅務管轄區。

If a TIN is unavailable, provide the appropriate reason A, B or C 如沒有提供稅務編號，必須填寫合適的理由：

Reason A - The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.
理由 A - 賬戶持有人的居留司法稅務管轄區並沒有向其居民發出稅務編號。

Reason B - The account holder is unable to obtain a TIN. Explain why the account holder is unable to obtain a TIN if you have selected this reason.
理由 B - 賬戶持有人不能取得稅務編號。如選取這一理由，解釋賬戶持有人不能取得稅務編號的原因。

Reason C - TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.
理由 C - 賬戶持有人毋須提供稅務編號。居留司法管轄區的主管機關不需要賬戶持有人披露稅務編號。

Jurisdiction of Residence 居留司法管轄區	**TIN** 稅務編號	**#Enter Reason A, B or C if no TIN is available** 如沒有提供稅務編號，填寫理由 A、B 或 C	**Explain why the account holder is unable to obtain a TIN if you have selected Reason B** 如選取理由 B，解釋賬戶持有人不能取得稅務編號的原因
(1)			
(2)			
(3)			
(4)			
(5)			

Part 5: Declarations and Signature 第 5 部：聲明及簽署

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by Lapland Securities Limited (the "LSL") for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by the Bank to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region 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).
本人知悉及同意，拉普蘭證券有限公司（「貴行」）可根據《稅務條例》（第 112 章）有關交換財務賬戶資料的法律條（a）文，收集本表格所載資料並可備存作自動交換財務賬 戶資料用途及（b）把該等資料和關於賬戶持有人及任何須申報賬戶的資料向香港特別行政區政府稅務局申報。從而把資料轉交到賬戶持有人的居留司法管轄區的稅務當局。

I certify that I am authorised to sign for the account holder of all the account(s) currently held with the Bank by the account holder identified in Part 1 of this form. 本人證明，就有關本表格第 1 部所指的實體賬戶持有人現於貴行持有的所有賬戶，本人獲賬戶持有人授權代其簽署。

I undertake to advise the Bank of any change in circumstances which affects the tax residency status of the account holder 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. 本人承諾，如情況有所改變，以致影響本表格第 1 部所述的實體的稅務居民身分，或引致本表格所載的資料不正確，本人會通知貴行，並在會情況發生改變後 30 日內，向貴行提交一份已適當更新的自我證明表格。

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.
本人聲明就本人所知所信，本表格內所填報的所有資料和聲明均屬真實、正確和完備。

Signature 簽署	Name 姓名
X Date *(dd/mm/yyyy)* 日期 *（日 / 月 / 年）*:	Capacity 身分 *(Indicate the capacity in which you are signing the form e.g. director or officer of a company, partner of a partnership, trustee of a trust, Authorised Officer, etc. 說明您簽署 這份表格的身分。例如：公司的董事或高級人員、合夥的合夥人、信託的受託人或獲授權人員等。)*

WARNING: It is a serious offence under 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. Heavy penalty may apply upon conviction.
警告：根據《稅務條例》，如任何人在作出自我證明時，在明知一項陳述在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述是否在要項上屬具 誤導性、虛假或不正確下，作出該項陳述，即屬犯罪。一經定罪，可致重罰。