

Completion Guideline on CRS SELF CERTIFICATION FORM (CONTROLLING PERSON)

Reasons for providing Self Certification

To increase tax transparency and to combat cross border tax evasion, Hong Kong Government has published Inland Revenue (Amendment) (No.3) Ordinance 2016 based on the “Common Reporting Standard” (“CRS”) released by the Organisation of Economic Cooperation and Development (“OECD”), to implement Automatic Exchange of Financial Account Information (“AEOI”) based on global standard.

CMB Wing Lung Bank Limited (“the Bank”) has legal obligation to identify tax residency of customers. If you are not tax resident in Hong Kong (China), the Bank may be required to report your account information to the Hong Kong Inland Revenue Department (the “HKIRD”) on an annual basis. The HKIRD will then exchange the information with the tax administration of relevant jurisdictions.

This is a formal declaration made by the account holder in respect of his/her/its tax residency. You can ensure the Bank holds accurate and up to date information on your tax residency by completing this form.

Who should complete the CRS Self Certification Form (Controlling Person)

Controlling Person of a Passive Non- Financial Entity (“Passive NFE”) should complete this form to inform the Bank of their personal tax residency. You can find this form at the Bank website:

https://www.cmbwinglungbank.com/wlb_corporate/en/about-us/CRS/index.html

How to obtain further information

Please visit our website if you have any questions about this form or instructions, visit a branch, or call our Customer Services Hotline at 230 95555.

For further information in relation to AEOI, please visit the Hong Kong Inland Revenue Department AEOI portal. www.ird.gov.hk/eng/tax/dta_aeoi.htm

If you have any questions on defining your tax residency or Taxpayer Identification Number (TIN), you may seek advice from professional tax advisor or visit the OECD AEOI website for tax residency rules and acceptable TIN issued by the relevant jurisdictions.

www.oecd.org/tax/automatic-exchange/

Important Notes:

1. This is a self-certification form provided by an account holder and controlling person (if applicable) to CMB Wing Lung Bank Limited (“the Bank”) for the purpose of automatic exchange of financial account information. The data collected may be transmitted by the Bank to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.
2. An account holder and controlling person (if applicable) should report all changes in his/ her tax residency status to the Bank.
3. You are required to follow the below **COMPLETION GUIDELINE** to:
 - (1) Download the **CRS Self-Certification Form (Controlling Person) “CRS FORM (CONTROLLING PERSON)” from the Bank website**; AND
 - (2) Complete and **sign the CRS FORM (CONTROLLING PERSON)**; AND
 - (3) Each controlling person should complete the **CRS Self Certification Form (CONTROLLING PERSON) and provide a copy of valid identification document / certificate of residence**; AND
 - (4) Please return the above completed item (2) and (3) to the Bank **in person or by mail to the below address**.

CMB WING LUNG BANK LIMITED
OPERATIONS CENTRE
45 DES VOEUX ROAD
CENTRAL, HONG KONG
ATTN: ACCOUNT SERVICES SECTION (CRS)

COMPLETION GUIDELINE FOR THE CRS SELF CERTIFICATION FORM (CONTROLLING PERSON) (“the Form”)

For Controlling Person of a Passive NFE, please complete a separate Form for each controlling person.

1. Part 1: Identification of Controlling Person

1.1 Fill in **ALL** personal information of the controlling person under Part 1.

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

2.1 Fill in the name of the entity account holder of which you are a controlling person..

3. Part 3: Tax Residency and Tax Identification Number or its Functional Equivalent (“TIN”)

3.1 Fill in **ALL** country(ies) / jurisdiction(s) where the controlling person is a resident for tax purposes

3.2 Fill in your **TIN[^] for ALL country(ies) / jurisdiction(s)**

3.3 If you cannot provide the TIN, please provide the reason as to why you entity are unable to obtain TIN.

[^] The tax identification numbers (“TINs”) of China and Hong Kong (China) tax residents are equivalent to their personal Identity Card numbers. For more information regarding to the TINs, please visit the following website:
<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

4. Part 4: Type of Controlling Person

4.1 Tick the appropriate box to indicate the type of controlling person for each entity stated in Part 2.

5. Part 5 Declaration and Signature

5.1 Please read the statements in the Form, and declare by **signing** on the Form. Please ensure your signature is same as the record of the Bank.

AND

5.2 Provide a copy of the following documents to evidence the tax residency(ies) that you have declared in Part 3:

(i) A **valid identification document** issued by an authorised government body of **any one of the country(ies) / jurisdiction(s) that you have declared in Part 3 of the Form**. Such identification document should include your name and is typically used for identification purpose. Examples are valid ID card or passport issued by the government or agency thereof, or a municipality; or

(ii) A **certificate of residence** issued by an appropriate tax official of **any one of the country(ies) / jurisdiction(s) in which you have declared in Part 3 of the Form** to evidence the resident for tax purposes. Examples are Valid Certificate of Residence Status, Latest Income Tax Return.

CRS 自我證明表格(控權人)
CRS SELF CERTIFICATION FORM (CONTROLLING PERSON)

 致 招商永隆銀行有限公司
 To: CMB Wing Lung Bank Limited

* 請刪去不適用者 Please delete where inappropriate

第一部份 Part 1 控權人的身分資料 Identification of Controlling Person

中文姓名 Name in Chinese	英文姓氏 Surname	英文名字 Given / Middle Name	*先生/小姐/太太/女士 (可選擇不填寫) Mr / Miss / Mrs / Ms (Optional)																
身份證明文件 Identification Document <input type="checkbox"/> 香港身份證 HKID 號碼 No. <input type="checkbox"/> 護照 Passport 號碼 No. <input type="checkbox"/> 其他 (請註明) Others (please specify)																			
住宅地址 Residential Address 室 Flat / Room 樓 Floor 座 Block 大廈 Building 街號及街道 Street No. & Name 地區 District 城市 City <input type="checkbox"/> 香港 HK <input type="checkbox"/> 九龍 KLN <input type="checkbox"/> 新界 NT <input type="checkbox"/> 離島 Outlying Islands <input type="checkbox"/> 國家/地區(請註明) Country/Jurisdiction (please specify) 郵編 Postal Code																			
通訊地址(如與上述不同) Mailing Address (Complete if different to the above) 室 Flat / Room 樓 Floor 座 Block 大廈 Building 街號及街道 Street No. & Name 地區 District 城市 City <input type="checkbox"/> 香港 HK <input type="checkbox"/> 九龍 KLN <input type="checkbox"/> 新界 NT <input type="checkbox"/> 離島 Outlying Islands <input type="checkbox"/> 國家/地區(請註明) Country/Jurisdiction (please specify) 郵編 Postal Code																			
出生地(請註明國家/地區及城市) Place of Birth (Please specify country /jurisdiction & city)	出生日期 Date of Birth	<table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> <tr> <td>日 D</td><td>月 M</td><td>年 Y</td><td colspan="5"> </td> </tr> </table>										日 D	月 M	年 Y					
日 D	月 M	年 Y																	

第二部份 Part 2 你作為控權人的實體帳戶持有人 The Entity Account Holder(s) of which you are a controlling person

填寫你作為控權人的實體帳戶持有人的名稱。Enter the name of the entity account holder of which you are a controlling person.

實體 Entity	實體帳戶持有人的名稱 Name of the Entity Account Holder	銀行專用 For Bank Use Only CIF No.
(1)		
(2)		
(3)		

**第三部份 Part 3 稅務居住地及稅務編號或具有等同功能的識別編號(「稅務編號」)
 Tax residency and Taxpayer Identification Number or its Functional Equivalent ("TIN")**

提供以下資料，列明 (a) 控權人的稅務居住地 (中國及中國香港包括在內) 及 (b) 該稅務居住地發給控權人的稅務編號。列出所有 (不限於 5 個) 稅務居住地。如控權人是中國香港稅務居民，稅務編號是其香港身份證號碼。如沒有提供稅務編號，必須填寫合適的理由。Complete the following table indicating (a) the tax residency (including China & China (Hong Kong)) where the controlling person is a resident for tax purposes and (b) the controlling person's TIN for each tax residency indicated. Indicate all (not restricted to five) tax residencies. If the controlling person is a tax resident of China

(Hong Kong), the TIN is the Hong Kong Identity Card Number. If a TIN is unavailable, provide the appropriate reason:

- 理由 A - 該司法管轄區沒有發出稅務編號 Reason A - Not issue TIN in that jurisdiction
- 理由 B - 不能取得稅務編號 Reason B - Unable to obtain a TIN

稅務居住地 Tax Residency	稅務編號 TIN	沒有稅務編號的理由 Reason for no TIN
		<input type="checkbox"/> A <input type="checkbox"/> B (解釋原因 Explain why: _____)
		<input type="checkbox"/> A <input type="checkbox"/> B (解釋原因 Explain why: _____)
		<input type="checkbox"/> A <input type="checkbox"/> B (解釋原因 Explain why: _____)
		<input type="checkbox"/> A <input type="checkbox"/> B (解釋原因 Explain why: _____)
		<input type="checkbox"/> A <input type="checkbox"/> B (解釋原因 Explain why: _____)

第四部份 Part 4 控權人類別 Type of Controlling Person

就第二部份所載的每個實體，在適當方格內加上剔號，指出控權人就每個實體所屬的控權人類別。Tick the appropriate box to indicate the type of controlling person for each entity stated in Part 2.

實體類別 Type of Entity	控權人類別 Type of Controlling Person	實體(1) Entity (1)	實體(2) Entity (2)	實體(3) Entity (3)
法人 Legal Person	擁有控制股權的個人（即擁有或控制超過指明百分率 [^] 的已發行股本/資本/利潤） Individual who has a controlling ownership interest (i.e. more than the specific percentage [^] of issued share capital/capital/profits)			
	以其他途徑行使控制權或有權行使控制權的個人（即有權行使超過指明百分率 [^] 的表決權） Individual who exercises control/is entitled to exercise control through other means (i.e. more than the specified percentage [^] of voting rights)			
	擔任該實體的高級管理人員/對該實體的管理行使最終控制權的個人 Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity			
信託 Trust	財產授予人 Settlor			
	受託人 Trustee			
	保護人或執行人 Protector or Enforcer			
	受益人或某類別受益人的成員 Beneficiary or member of the class of beneficiaries			
	其他（例如：如財產授予人/ 受託人/ 保護人或執行人/ 受益人為另一實體，對該實體行使控制權的個人） Other (e.g. individual who exercises control over another entity being the settlor / trustee / protector or enforcer/ beneficiary)			
除信託以外的法律安排 Legal Arrangement other than Trust	處於相等/相類於財產授予人位置的個人 Individual in a position equivalent / similar to settlor			
	處於相等/相類於受託人位置的個人 Individual in a position equivalent / similar to trustee			
	處於相等/相類於保護人或執行人位置的個人 Individual in a position equivalent / similar to protector or enforcer			
	處於相等/相類於受益人或某類別受益人的成員位置的個人 Individual in a position equivalent / similar to beneficiary or member of the class of beneficiaries			
	其他（例如：如處於相等/相類於財產授予人/ 受託人/ 保護人或執行人/ 受益人位置的人為另一實體，對該實體行使控制權的個人） Other (e.g. individual who exercises control over another entity being equivalent/similar to settlor / trustee / protector or enforcer/ beneficiary)			

[^] The specified percentage is: 25% in relation to a corporation; and 0% in relation to a partnership.

就法團而言，指明百分率是 25%；就合夥而言，指明百分率是 0%。

第五部份 Part 5 聲明及簽署 Declaration & Signature

(I) 客戶聲明之稅務有關資料與所示關聯資料不符 Customer's tax related information declared is inconsistent with nexus information shown

- 本人現確認及聲明，據本人所知，本表格第一部份所述的個人之稅務居住地與所示關聯資料不符，本人在此為所識別之不符情況提供說明及/或附加資料：



招商永隆銀行

CMB WING LUNG BANK

I hereby confirm and declare that, to the best of my knowledge, the tax residency of the individual identified in Part 1 of this form is inconsistent with nexus information shown, I hereby provide explanation and/or additional information for any inconsistency identified :

說明 Explanation(s) :

.....

.....

本人知悉及同意，招商永隆銀行有限公司可根據《稅務條例》（第 112 章）有關交換財務帳戶資料的法律條文，（a）收集本表格所載資料並可備存作自動交換財務帳戶資料用途及（b）把該等資料和關於控權人及任何須申報帳戶的資料向香港特別行政區政府稅務局申報，從而把資料轉交到控權人的居留司法管轄區的稅務當局。

I acknowledge and agree that (a) the information contained in this form is collected and may be kept by CMB Wing Lung Bank Limited for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the controlling person and any reportable account(s) may be reported by CMB Wing Lung Bank Limited 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 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).

根據《香港法例》第 112 章《稅務條例》第 80(2E) 條，如任何人在作出自我證明時，在明知一項陳述及有關資料在要項上屬具誤導性、虛假或不正確，或罔顧一項陳述及有關資料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，可處第 3 級（即 \$10,000）罰款。It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement and related information that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement and related information 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. \$10,000).

本人證明，就與本表格所有相關的實體帳戶持有人所持有的帳戶，*本人是控權人/本人獲控權人授權簽署本表格。I certify that *I am the controlling person / I am authorized to sign for the controlling person of all the account(s) held by the entity account holder(s) to which this form relates.

本人承諾，如情況有所改變，以致影響本表格第一部份所述的個人的稅務居民身分及有關資料，或引致本表格所載的資料不正確或不完備，本人會在情況發生改變後 30 日內，向貴行提交一份已適當更新的 CRS 自我證明表格。I undertake to advise the Bank of any change in circumstances which affects the tax residency status and related information of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, and to provide the Bank with a suitably updated CRS Self Certification Form within 30 days of such change in circumstances.

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。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.

簽署人：

Signed by :

全名 Full name :

身分 (如適用) Capacity (if applicable) :

日期 Date :

(如你不是第一部份所述的個人，說明你的身分。如果你是
以授權人身分簽署這份表格，須夾附該授權書的核證副本。
Indicate the capacity if you are not the individual
identified in Part 1. If signing under a power of attorney, attach a
certified copy of the power of attorney.)

銀行專用 For Bank Use Only	
Check by OPC:	Check and Follow-up by RM (if applicable):
Signature	Signature
Staff Name:	Staff Name: Date and Time:

Meaning of terms and expressions used in Self-Certification Forms

“Account Holder”

The “Account Holder” is the person listed or identified as the holder of a financial account by the Financial Institution 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. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder.

With respect to a jointly held account, each joint holder is treated as an Account Holder.

“Resident for tax purposes”

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. An Entity such as a 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 additional information on tax residence, please talk to your tax adviser or refer to the OECD Automatic Exchange Portal at the following link:

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

“TIN” (including “functional equivalent”)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. 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 Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD Automatic Exchange Portal at the following link:

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

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include –

- (a) (for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.
- (b) (for Entities) a Business/company registration code/number.