

共同匯報標準-自我證明表格-控權人

CRS Self-Certification Form-Controlling Person (CRS-CP)

填寫本表格前細閱以下指示 Please read these instructions before completing this form

為何我們要求閣下填寫本表格？ Why are we asking you to complete this form?

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

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").

根據CRS規定，我們必須確定你的“稅務居民”所在地(通常是你因居民身分而有責任繳納所得稅的國家/地區)。若你的稅務居民所在地有別於所持賬戶的所在地，我們可能需要將此情況及你的賬戶資料告知本地稅務機關，而相關資料或會由多個國家/地區稅務機關共享。

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

填妥本表格，可讓我們確保你的稅收居民身分資料屬正確和最新的。

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

如你的情況有變，引致本表格內的任何資料不再正確，請立即告知我們，並提交更新後的自我證明表格。

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

誰須填寫共同匯報標準證明表格？ Who should complete the CRS Self-Certification Form?

自我證明表格-個人 Self-Certification Form- Individual (CRS-I)	個人客戶或獨資商戶 Personal customers or sole traders.
自我證明表格-實體 Self-Certification Form- Entity (CRS-E)	代表實體(包括企業、信託和合夥企業)作自我證明 need to self-certify on behalf of an entity (which includes businesses, trusts and partnerships)
自我證明表格-控權人 Self-Certification Form-Controlling Person (CRS-CP).	閣下是實體的控權人 A controlling person of an entity

每名控權人須分別填寫一份表格。

Each controlling person will need to complete a separate form.

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

如你代表他人填寫本表格，請確保他們知道此事，並在第3部分說明閣下以什麼身分簽署本表格。例如：閣下可能是以賬戶的託管人或代名人身分、根據授權書以受權人身分或以未成年賬戶持有人的法定監護人身分填寫本表格。

If you are completing this form on behalf of someone else, please ensure that you let them know that you have done so and tell us in what capacity you are signing in Part 3. For example, you might be completing this form as a custodian or nominee of an account, under a Power of Attorney or as a legal guardian on behalf of an account holder who is a minor.

如何獲取更多資訊 Where to go for further information

如對本表格或上述指示有任何疑問，可聯絡閣下的客戶經理查詢。

If you have any questions about this form or these instructions, please contact your Account Manager.

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/。

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

如對判定你的稅收居民身分有任何疑問，請瀏覽經合組織網站 www.oecd.org/tax/automatic-exchange/ 或諮詢你的稅務顧問。請恕昇悅證券有限公司無法提供稅務建議。

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

自我證明表格 – 控權人(CRS-CP)

重要提示 Important Notes:

- 這是由帳戶持有人向申報財務機構提供的自我證明表格，以作自動交換財務帳戶資料用途。申報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。
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.
- 如帳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財務機構。
An account holder should report all changes in its tax residency status to the reporting financial institution.
- 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。
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.

A/C NAME 帳戶姓名 _____

A/C NO : 帳戶號碼 _____

第 1 部 控權人的身分識辨資料

Part 1 Identification of Controlling Person

(1) 帳戶持有人的姓名 Name of Account Holder	稱謂 Title : <input type="checkbox"/> 先生 Mr / <input type="checkbox"/> 女士 Ms / <input type="checkbox"/> 太太 Mrs / <input type="checkbox"/> 小姐 Miss / <input type="checkbox"/> 其他 _____
	* 姓氏 Last Name or Surname
	* 名字 First or Given Name
	中間名 Middle Name(s) (如有，if any)
(2) 身份證或護照號碼 Identity Card or Passport Number	
(3) * 出生日期 Date of Birth	(日 dd / 月 mm / 年 yyyy)
(4) 出生地點 Place of Birth (可不填寫 Optional)	國家 Country
	省/州 Province/State
	鎮/城市 Town/City
(5) 現時住址 Current Residence Address	例如：室、樓層、大廈、街道、地區 e.g. Suite, Floor, Building, Street, District
	* 城市 City
	例如：省、州 e.g. Province, State
	* 國家 Country
	郵政編碼/郵遞區號碼 Post Code/ZIP Code
(6) 通訊地址 (如通訊地址與現時住址不同，填寫此欄) Mailing Address (Complete if different to the current residence address)	例如：室、樓層、大廈、街道、地區 e.g. Suite, Floor, Building, Street, District
	* 城市 City
	例如：省、州 e.g. Province, State
	* 國家 Country
	郵政編碼/郵遞區號碼 Post Code/ZIP Code

第 2 部 你作為控權人的實體帳戶持有人

Part 2 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
(1)	
(2)	
(3)	

第 3 部 居留司法管轄區及稅務編號或具有等同功能的識別編號（以下簡稱「稅務編號」）

Part 3 Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")

提供以下資料，列明 (a) 帳戶持有人的居留司法管轄區，亦即帳戶持有人的稅務管轄區（香港包括在內）及 (b) 該居留司法管轄區發給帳戶持有人的稅務編號。列出所有（不限於 5 個）居留司法管轄區。

Complete the following table indicating (a) the jurisdiction of 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. Indicate all (not restricted to five) jurisdictions of residence.

如沒有提供稅務編號，必須填寫合適的理由：

If a TIN is unavailable, provide the appropriate reason A, B or C:

理由 A – 帳戶持有人的居留司法管轄區並沒有向其居民發出稅務編號。

Reason A – The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.

理由 B – 帳戶持有人不能取得稅務編號。如選取這一理由，解釋帳戶持有人不能取得稅務編號的原因。

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 C – 帳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帳戶持有人披露稅務編號。

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.

如帳戶持有人是香港稅務居民，稅務編號是其香港身份證號碼。

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.

如帳戶持有人是中國稅務居民，稅務編號是其中國身份證號碼。

If the account holder is a tax resident of China, the TIN is the China Identity Card Number.

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

第 4 部 控權人類別

Part 4 Type of Controlling Person

就第 2 部所載的每個實體，在適當方格內加上√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 (即擁有不少於百分之二十五的已發行股本) Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	以其他途徑行使控制權或有權行使控制權的個人 (即擁有不少於百分之二十五的表決權) Individual who exercises control/is entitled to exercise control through other means (i.e. not less than 25% of voting rights)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
信託 Trust	財產授予人 Settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	受託人 Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	保護人 Protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	受益人或某類別受益人的成員 Beneficiary or member of the class of beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	其他 (例如：如財產授予人/受託人/保護人/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/beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	處於相等/相類於受託人位置的個人 Individual in a position equivalent/similar to trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	處於相等/相類於保護人位置的個人 Individual in a position equivalent/similar to protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	其他 (例如：如處於相等/相類於財產授予人/受託人/保護人/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/beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

第 5 部 聲明及簽署

Part 5 Declarations and Signature

本人知悉及同意，財務機構可根據《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）把該等資料和關於帳戶持有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，從而把資料轉交到帳戶持有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 the financial institution 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 financial institution 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 1 部所述的個人的稅務居民身分，或引致本表格所載的資料不正確，本人會通知昇悅證券有限公司，並會在情況發生改變後 30 日內，向昇悅證券有限公司提交一份已適當更新的自我證明表格。

I undertake to advise Prior Securities Limited 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 Prior Securities Limited with a suitably updated 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 Signature :	姓名 Name :
帳戶號碼 A/C No :	身分 Capacity : _____ (如您不是第 1 部所述的個人，說明您的身分。如果您是以受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.) Power of Attorney 授權書 必須採用本公司滿意的形式。請注意：由本公司提供及經賬戶持有人簽署的任何現有授權書 (Letter of Delegation) 將不會授權委任的代理人代表有關的賬戶持有人簽署本表格。The power of attorney must be in a form satisfactory to the Company. Please note that any existing Letter of Delegation provided by the Company and signed by an account holder will not give the authority to the Appointed attorney(s) to sign this form on behalf of the relevant account holder.
日期 Date : (日 dd/ 月 mm/ 年 yyyy)	

警告：根據《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，可處第 3 級（即\$10,000）罰款。

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. \$10,000)