

## 共同匯報標準-自我證明表格-實體 CRS Self-Certification Form-Entity (CRS-E)

請在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。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.

請在表格的第 3 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。

Please tell us in what capacity you are signing in Part 3. For example you may be an authorised officer of the business or a trustee.

### 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/](http://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/](http://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/](http://www.oecd.org/tax/automatic-exchange/) 或咨詢你的稅務顧問。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/](http://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 – 實體 (CRS-E)

**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 實體帳戶持有人的身分識別資料**

(對於聯名帳戶或多人聯名帳戶，每名實體帳戶持有人須分別填寫一份表格)

**Part 1 Identification of Entity Account Holder**

(For joint or multiple account holders, complete a separate form for each entity account holder.)

(1) *實體法定名稱 Legal Name of Entity	
(2) 實體成立為法團或設立所在的稅務管轄區 Jurisdiction of Incorporation or Organisation	
(3) 商業登記號碼 Business Registration Number	
(4) 現時營業地址 Current Business 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
(5) 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 實體類別**

在其中一個適當的方格內加上 號，並提供有關資料。

**Part 2 Entity Type**

Tick one of the appropriate boxes and provide the relevant information.

金融 / 財務機構 Financial Institution	<input type="checkbox"/> 託管機構、存款機構或指明保險公司 Custodial Institution, Depository Institution or Specified Insurance Company  <input type="checkbox"/> 投資實體，但不包括由另一財務機構管理（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 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
主動非財務實體 Active NFE	<input type="checkbox"/> 該非財務實體的股票經常 _____ (一個具規模證券市場) 進行買賣 NFE the stock of which is regularly traded on _____, which is an established securities market  <input type="checkbox"/> _____ 的有關連實體，該有關連實體的股票經常在 _____ (一個具規模證券市場) 進行買賣 Related entity of _____, the stock of which is regularly traded on _____, which is an established securities market  <input type="checkbox"/> 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 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  <input type="checkbox"/> 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） Active NFE other than the above (for example a start-up NFE or a non-profit NFE) 請說明 Please specify _____
被動非財務實體 Passive NFE	<input type="checkbox"/> 位於非參與稅務管轄區並由另一財務機構管理的投資實體 Investment entity that is managed by another financial institution and located in a non-participating jurisdiction  <input type="checkbox"/> 不屬主動非財務實體的非財務實體 NFE that is not an active NFE

**第 3 部 控權人 (如實體帳戶持有人是被動非財務實體，填寫此部)**

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

就帳戶持有人，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。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.

每名控權人須分別填寫一份自我證明表格 – 控權人。(如擁有不少於 25% 已發行股本之法人)

Complete Self-Certification Form – Controlling Person for each controlling person. (e.g. Individual who has a controlling ownership interest if not less than 25% of issued share capital.)

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

**第 4 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 4 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.

如帳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 a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number.

如果帳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 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.

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 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 (i) 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 (ii) such information and information regarding the controlling person 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 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)

本人證明，就與本表格所有相關的帳戶，本人獲帳戶持有人授權簽署本表格。

I certify that I am authorized to sign for the account holder of all the account(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(附公司印章) Signature(with company chop) :	姓名 Name :
	身分 Capacity : _____ <small>(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。)</small>
帳戶號碼 A/C No :	
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)**