

## ***Completion Guideline on CRS Self Certification Form (ENTITY)***

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### **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 (Entity)**

Entities should complete this form to inform the Bank of their tax residency. If you are controlling person of a Passive Non-Financial Entity (“Passive NFE”), please complete the CRS Self Certification Form (Controlling Person). You can find these forms at the Bank website:

[https://www.cmbwinglungbank.com/wlb\\_corporate/en/about-us/CRS/index.html](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](http://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 [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/) for tax residency rules and TIN issued by the relevant jurisdictions.

### **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 (Entity) “CRS FORM (ENTITY)” from the Bank website; AND
  - (2) Complete and **sign the CRS FORM (ENTITY)**; AND / OR
  - (3) If the entity is a passive NFE, please download the **CRS Self Certification Form (Controlling Person)** and 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) Return the above completed item (2) and (3) (if applicable) 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)

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**COMPLETION GUIDELINE FOR THE CRS SELF CERTIFICATION FORM (ENTITY) (“the Form”)**

**1. Part 1: Identification of Entity Account Holder**

1.1 Fill in **ALL** information of the entity account holder under Part 1.

**2. Part 2: Entity Type**

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

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

3.1 Fill in the name of **all controlling person(s)**<sup>^</sup> of the account holder in the table..

3.2 Complete the CRS Self Certification Form (Controlling Person) for each controlling person.

<sup>^</sup> Controlling person refers to any shareholder or controller holding more than 25% of the voting rights or share capacity. 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.

**4. Part 4: Tax Residency and Tax Identification Number or its Functional Equivalent (“TIN”)**

4.1 Fill in **ALL** country(ies) / jurisdiction(s) where the entity account holder is a resident for tax purposes

4.2 **Fill in your entity TIN<sup>^</sup> for ALL country(ies) / jurisdiction(s)**

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

<sup>^</sup> 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/>

**5. Part 5: Self Certification**

5.1 You are NOT required to complete this part at this stage.

**6. Part 6 Declaration and Signature**

6.1 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.

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**CRS 自我證明表格 (實體)**  
**CRS SELF CERTIFICATION FORM (ENTITY)**

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

**第一部份 Part 1 公司帳戶持有人的身分資料 Identification of Entity Account Holder**

公司名稱 Name of Company (中文 In Chinese) ..... (英文 In English) .....			
商業登記號碼 Business Registration Number		成立國家 Country of Incorporation	
商業地址 Business Address 室 Flat / Room      樓 Floor      座 Block      大廈 Building .....			
街號及街道 Street No. and 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(請註明) Country (please specify) ..... 郵編 Postal Code .....			
通訊地址(如與上述不同) Correspondence Address (Complete if different from the above) 室 Flat / Room      樓 Floor      座 Block      大廈 Building .....			
街號及街道 Street No. and 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(請註明) Country (please specify) ..... 郵編 Postal Code .....			

**第二部份 Part 2 實體類別 Entity Type**

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

實體類別 Entity Type	
財務機構 Financial Institution	<input type="checkbox"/> 1. 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"/> 2. 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"/> 3. 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 NFE the stock of which is regularly traded on ....., which is an established securities market <input type="checkbox"/> 4. ....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"/> 5. 政府實體、國際組織、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 organization, a central bank, or an entity wholly owned by one or more of the foregoing entities <input type="checkbox"/> 6. 除上述以外的主動非財務實體（例如：符合相關收入及資產規定的主動非財務實體，非牟利的非財務實體等） Active NFE other than the above (e.g. Active NFEs by reason of income and assets, Non-profit NFEs, etc.)
被動非財務實體 Passive NFE	<input type="checkbox"/> 7. 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"/> 8. 不屬主動非財務實體的非財務實體 NFE that is not an active NFE

**第三部份 Part 3 控權人(如實體帳戶持有人是被動非財務實體，填寫此部)**
**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。控權人為股東或控制人持有超過 25% 以上股權或股本。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 CRS 自我證明表格(控權人)。

Indicate the name of all controlling person(s) of the account holder in the table below. Controlling person refers to any shareholder or controller holding more than 25% of the voting rights or share capacity. 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 the CRS Self Certification Form (Controlling Person) for each controlling person.

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

**第四部份 Part 4 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) 帳戶持有人的稅務居住地(中國及中國香港包括在內)及 (b) 該稅務居住地發給帳戶持有人的稅務編號。列出所有(不限於 5 個)稅務居住地。Complete the following table indicating (a) the tax residency (including China & Hong Kong (China)) where the account holder is a resident for tax purposes and (b) the account holder’s TIN for each tax residency indicated. Indicate all (not restricted to five) jurisdictions of residence.

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。如帳戶持有人是中國香港稅務居民，稅務編號是其香港商業登記號碼。如沒有提供稅務編號，必須填寫合適的理由：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. If the account holder is a tax resident of Hong Kong (China), the TIN is the Hong Kong Business Registration Number. If TIN is not 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
- 理由 C - 該司法管轄區沒有向特定居民發出稅務編號 Reason C - Jurisdiction has not issued TIN to a particular resident

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"/> C
		<input type="checkbox"/> A <input type="checkbox"/> B (解釋原因 Explain why : ..... ) <input type="checkbox"/> C
		<input type="checkbox"/> A <input type="checkbox"/> B (解釋原因 Explain why : ..... ) <input type="checkbox"/> C
		<input type="checkbox"/> A <input type="checkbox"/> B (解釋原因 Explain why : ..... ) <input type="checkbox"/> C
		<input type="checkbox"/> A <input type="checkbox"/> B (解釋原因 Explain why : ..... ) <input type="checkbox"/> C

**第五部份 Part 5 自我認證 Self Certification**
**(I) 稅務合規確認 Confirmation of Tax Compliance**

本公司作為 ..... (國家或相應司法管轄區)之稅務居民，現同意並聲明本公司已履行本公司義務遵守相應司法管轄區之相關稅務法律法規，包括向相應司法管轄區之政府及/或稅務機構按要求披露及申報相關收入及/或資產。

As a tax resident in ..... (Country or the Relevant Jurisdiction(s)), We agree and declare that we have fulfilled our obligations to comply with the relevant tax laws and regulations of the Relevant Jurisdiction(s), including the disclosure and reporting of relevant income and/or assets to the governing and/or tax authority(ies) in the Relevant Jurisdiction(s) where required.

(II) 為合法稅務規劃尋求專業建議 Professional advice sought for legitimate tax planning

本公司已諮詢及獲取專業法律及/或稅務建議，總結出本公司之情況被視為合法稅務規劃，且符合相關稅務法律法規，並非為避稅或逃稅目的。

We have consulted and obtained professional legal and/or tax advice with the conclusion that our situation is considered as a legitimate tax planning and is compliant with the relevant tax laws and regulations and is not for tax avoidance or evasion purposes.

(III) 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

本公司現確認及聲明，據本公司所知，本表格第一部份所述的公司之稅務居住地與所示關聯資料不符，本公司在此為所識別之不符情況提供說明及/或附加資料：

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

說明 Explanation(s): .....

.....

.....

**第六部份 Part 6 聲明及簽署 Declaration and Signature**

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 CMB Wing Lung Bank Limited 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 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 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).

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，以致影響本表格第一部份所述的實體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 entity 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:

S.V.

全名 Full name: .....

身分 Capacity: .....

日期 Date: .....

( 例如：公司董事或授權代表等。 e.g. director or authorized representative etc. )

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