

## CRS Self-Certification Form – Individual 共同匯報標準(CRS) 自我證明表格 – 個人

### Common Reporting Standard (CRS) Requirements 有關「共同匯報標準」CRS 之政策規定

The Common Reporting Standard (“CRS”) has been developed by the Organization of Economic Cooperation and Development (“OECD”) to provide a common standard for automatic exchange of financial account information (“AEOI”) in tax matters.

Under the CRS regulations, financial institution (FI) is required to collect related financial information and report to Inland Revenue Department (IRD). Hong Kong has put in place a legislative framework to implement AEOI. With effect from 1 January 2017, FI is required to identify financial accounts held by tax residents of reportable jurisdictions in accordance with the OECD due diligence procedures. FIs are required to collect the reportable information of these accounts and furnish such information to the Inland Revenue Department (IRD). This exercise aims to fight against tax evasion and protect the integrity of tax systems. To comply with CRS requirements, Imperium International Securities Limited (IISL) will implement the following regarding account opening procedures.

#### (1) New Account Opening

(A) Under the new onboarding process, all new account opening applications that are signed and submitted on or after 1 January 2017, are required to complete self-certification forms and indicate all the “Jurisdiction of tax residence” and “Taxpayer Identification Number (TIN)” when submitting new account opening form.

- For Individual applicant: need to complete the separate form named “Self-Certification Form – Individual”.
- For Entity applicant: please complete “Self-Certification Form – Entity”.
- If applicant is a Passive Non-Financial Entity, please complete “Self-Certification Form – Controlling Person” form for each of the controlling person. With reference to the Inland Revenue Ordinance 2016, the threshold for identifying controlling person is holding 25% of company shares.

(B) All fields in the CRS Self-Certification forms are mandatory unless specifically indicated. If the TIN is unavailable, reason and explanation (if applicable) must be provided. All applicants must complete this form and meet the CRS due diligence requirements otherwise the application would not be approved.

(C) In line with the CRS requirement, different types of CRS forms have been uploaded in our website. You can download the documents accordingly.

#### (2) Points to note

- The TIN is identification number which is a unique number typically issued to a taxpayer by tax authority. Below illustrates some useful reference of the TIN in specific regions:
  - For tax resident of Hong Kong, the TIN is the HK Identity Card Number.
  - For tax resident of China, the TIN is the China Identity Card Number.
  - For other regions, please consult your tax adviser.
- Clients are advised to contact a tax adviser where they have questions regarding their tax residency as IISL will not provide tax or law advice.
- It is an offence for a person to provide, knowingly or in a reckless manner, misleading, false or incorrect information in a material particular, in making a CRS self-certification to a financial institute.
- For all new applications, client cannot opt out or refuse to provide CRS self-certification, otherwise he/she will be deemed as a reportable person of the country/jurisdiction for which he/she holds any indicia. The opening account will not be approved.

### 通知：有關「共同匯報標準」CRS 之政策規定

「經濟合作與發展組織」(OECD)設立了「共同匯報標準」(CRS)，就自動交換財務帳戶資料(自動交換資料 - AEOI)頒布新的國際標準。

根據 CRS 規定，參與國家的財務機構須向其客戶收集若干財務資料並進行申報。香港現已就 CRS 立法。由 2017 年 1 月 1 日起，財務機構須根據經合組織所訂的盡職審查程序，以識辨申報稅務管轄區的稅務居民所持有的財務帳戶。財務機構須收集該些帳戶的須申報資料，並向稅務局提交相關資料。此規定目的是打擊逃稅與避稅，從而維護稅務制度的健全性。為履行「共同匯報標準」，帝國國際証券將執行以下新修訂之開戶程序。

#### (1) 新開戶

(A) 根據新的開戶程序，於 2017 年 1 月 1 日或之後簽署或遞交之開戶申請，客戶必須填寫自我證明表格，並提供所有「居留司法管轄區」及「稅務編號」(TIN)。

- 個人客戶：必須填妥「自我證明表格—個人」之表格。
- 實體客戶：必須填妥「自我證明表格—實體」之表格。
- 如客戶為被動非財務實體公司，每位控權人必須填寫「自我證明表格—控權人」。根據稅務條例 2016，界定控權人的門鑑為佔有公司 25% 股權。

(B) 除非另有指明，所有 CRS 自我證明表格欄均必須填寫。如客戶未能提供稅務編號，必須提供理由和解釋(如適用)。所有客戶必須完成 CRS 自我證明表格及通過 CRS 盡職審查，否則新開戶不獲審核。

(C) 為符合 CRS 規定，本公司網頁已上載不同類型之 CRS 表格，閣下可於網頁下載相應表格。

#### (2) 注意事項

- 稅務編號(TIN)是由稅務局向納稅人發出獨有的識別號碼，請參考下列部分居留司法管轄區的稅務編號。
  - 香港稅務居民，稅務編號是其香港身份證號碼。
  - 中國稅務居民，稅務編號是其中國身份證號碼。
  - 若為其他地區，請與閣下稅務顧問商討。
- 客戶如對稅務居民狀況有任何疑問，可尋求稅務顧問的建議，帝國國際証券將不會提供稅務或法律建議。
- 任何人在向財務機構作出 CRS 自我證明時，明知或妄顧實情地在要項上提供具誤導性，虛假或不正確資料，便屬違法。
- 所有新開戶申請書，客戶不能選舉棄選或拒絕提供自我證明，否則會被視為本身資料所示之屬國家/司法管轄區的申報對象，而此等新開戶申請將不獲審批。

**CRS Self-Certification Form – Individual**  
**共同匯報標準(CRS) 自我證明表格 – 個人**

**To: Imperium International Securities Limited (collectively known as "IISL")**

**致: 帝國國際証券有限公司 (以下統稱「帝國國際証券」)**

Client Name 客戶名稱：

Account No. 戶口號碼：

**Important Notes 重要提示:**

- This is a self-certification form provided by an account holder to IISL for the purpose of automatic exchange of financial account information. The data collected may be transmitted by IISL to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.  
這是由帳戶持有人向帝國國際証券提供的自我證明表格，以作自動交換財務資料用途。帝國國際証券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管轄區的稅務當局。
- An account holder should report all changes in his/her tax residency status to IISL.  
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帝國國際証券。
- All parts of the form must be completed (unless not applicable or otherwise specified). If space provide is insufficient, continue on an additional sheet(s). Information in fields/parts marked with an asterisk(\*) are required to be reported by IISL 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份。如這表格上的空位不足，可另加紙填寫。在欄/部份標有星號(\*)的項目為帝國國際証券須向稅務局申報的資料。

**Part 1 – Identification of Individual Account Holder**

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

**第1部份 - 個人帳戶持有人的身分識辨資料**

**(對於聯名帳戶或多人聯名帳戶，每名個人帳戶持有人須分別填寫一份表格)**

<b>1</b>	<b>Name of Account Holder 帳戶持有人的姓名</b>
	Last Name or Surname 姓氏*
	First or Given Name 名字*
	Middle Name(s) 中間名
<b>2</b>	<b>Hong Kong Identity Card / Passport Number* 香港身分證或護照號碼 *</b>
<b>3</b>	<b>Current Residence Address 現時住址</b>
	Line 1 (Flat/Room, Floor, Building, Street, District)* 第一行 (室、樓層、大廈、街道、地區)*
	Line 2 (City)* 第二行(城市) *
	Line 3 (Province, State)* 第三行(省、州)*
	Country * 國家*
	Post Code/Zip Code (if any) 郵政編碼/郵遞區號碼
<b>4</b>	<b>Mailing Address (Complete if different to the above current residence address) 通訊地址(如通訊地址與現時住址不同，須填寫此欄)</b>
	Line 1 (Flat/Room, Floor, Building, Street, District) 第一行 (室、樓層、大廈、街道、地區)
	Line 2 (City) 第二行(城市)
	Line 3 (Province, State) 第三行(省、州)
	Country 國家
	Post Code/Zip Code (if any) 郵政編碼/郵遞區號碼
<b>5.</b>	<b>Date of Birth * (dd/mm/yyyy) 出生日期(日/月/年)</b>

6.	Place of Birth 出生地點	
	Town/City 鎮/城市	
	Province/State 省/州	
	Country 國家	

**Part 2 – Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent (“TIN”)**

**第2部份 – 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」)**

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.

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。

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

如帳戶持有者是香港稅務居民，稅務編號是其香港身分證號碼。

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 – 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 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 – 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 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 – 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。

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，解釋帳戶持有人不能取得 稅務編號的原因
(1) HKSAR (if any) 香港 (如適用)			
Are you tax resident of other jurisdictions? <input type="checkbox"/> No <input type="checkbox"/> Yes (If yes, please indicate <b>ALL</b> jurisdictions of residence)			
帳戶持有人是否其他司法管轄區的稅務居民? <input type="checkbox"/> 否 <input type="checkbox"/> 是 (如是，請列出所有居留司法管轄區)			
(2)			
(3)			
(4)			
(5)			

**Part 3 – Declarations and Signature**

**第3部份 – 聲明及簽署**

(1) I acknowledge and agree that (a) information contained in this form is collected and may be kept by IISL 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 IISL 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，帝國國際証券可根據《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。

(2) I certify that I am the account holder of all the account(s) to which this form relates.

本人證明，就與本表格所有相關的帳戶，本人是帳戶持有人。

(3) I undertake to advise IISL 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 IISL 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部份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，本人會通知帝國國際証券，並會在情況發生改變後30日內，向帝國國際証券提交一份已適當更新的自我證明表格。

**(4) 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。

<b>Client Name</b> 客戶姓名	<b>Client Signature</b> 客戶簽署 (same with IISL's specimen signature(s)) (以留存於帝國國際証券之簽署式樣相同)
<b>Date (dd/mm/yyyy)</b> 日期 (日/月/年)	

**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. HK\$10,000).**

**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(即港元 10,000)罰款。**