



Self-Certification Form – Entity (CRS-E)

自我證明表格 - 實體 (CRS-E)

Instructions 指示

Please read the following instructions before completing this form 請在填寫本表格前細閱以下指示:

Why are we asking you to complete this form?

為何我們要求您填寫本表格?

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").

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

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

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.

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

根據 CRS 規定，我們必須確定您的「稅務居住地」（這通常是您有義務繳納薪俸稅的國家／地區）。若您的稅務居住地有別於所持賬戶的司法管轄區，我們可能需要將此情況及您的有關賬戶資料告知國家稅務機關，該等機關隨後或會將相關資料傳送給不同國家／地區的稅務機關。

填妥本表格可確保我們持有您正確及最新的稅務居住地資料。如您的情況有變，導致本表格內的任何資料不再正確，請立即告知我們，並提交一份已更新的自我證明表格。

Who should complete the Individual Tax Residency Self-Certification Form - Entity?

誰需填寫自我證明表格 - 實體?

Entity customers (which includes all businesses, trusts and partnerships except sole traders) should complete this form.

If you are an individual customer or a sole trader, complete a "Self-Certification Form - Individual" (CRS-I). Similarly, if you are a controlling person of an entity, complete a "Self-Certification Form - Controlling Person" (CRS-CP).

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.

Please tell us in what capacity you are signing in Part 4. For example you may be an authorised officer of the business or a trustee.

實體客戶（包括所有企業、信託和合夥（獨資業務客戶除外））須填寫本表格。

如您是個人客戶或獨資業務客戶，請填寫「自我證明表格 - 個人」(CRS-I)。同樣地，如您是實體的控權人，請填寫「自我證明表格 - 控權人」(CRS-CP)。

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。請在表格的第 4 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。

Where to go for further information?

如何獲取更多資訊?

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/.

Please also visit the website of the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region that sets out information relating to the implementation of AEOI in Hong Kong: http://www.ird.gov.hk/eng/tax/dta_aeoi.htm. Meaning of terms and expressions used in this form (e.g. "account holder" and "reportable account") may be found under section 50A of the Inland Revenue Ordinance (Cap. 112).

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.

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/。

另請參閱香港特別行政區政府稅務局的網站了解香港實施持有「人」和「須申報賬戶」，請參閱《稅務條例》（第

AEOI 的詳情：www.ird.gov.hk/chi/tax/dta_aeoi.htm。有關本表格內所用詞彙的涵義（例如：「賬戶 112 章）第 50A 條。

如您對判定您的稅務居民身分有任何疑問，請瀏覽經合組織網

站 www.oecd.org/tax/automatic-exchange/ 或諮詢您的稅務顧問。請恕我們不能提供稅務意見。



Important Notes 重要提示

- This is a self-certification form provided by an account holder to Finet Securities Limited for the purpose of automatic exchange of financial account information. The data collected may be transmitted by Finet Securities Limited to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.
這是由賬戶持有人向財華證券有限公司提供的自我證明表格，以作自動交換財務賬戶資料用途。財華證券有限公司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。
- An account holder should report all changes in his/her tax residency status to Finet Securities Limited.
如賬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財華證券有限公司。
- 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.
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。



Part 1: Identification of Entity Account Holder

第 1 部：實體賬戶持有人的身分識辨資料

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

對於聯名賬戶或多人聯名賬戶，每名實體賬戶持有人須分別填寫一份表格。)

Legal Name of Entity or Branch * 實體或分支機構的法定名稱	
Jurisdiction of Incorporation or Organisation 實體成立為法團或設立所在的稅務管轄區	
Certificate of Incorporation or Business Registration Number 公司註冊或商業登記號碼	
Current Business Address 現時營業地址	(e.g. Suite, Floor, Building, Street, District 例如：室、樓層、大廈、街道、地區)
	*City 城市
	(e.g. Province, State 例如：省、州)
	*Country 國家
	Post Code/ZIP Code 郵政編碼/郵遞區號碼
Mailing Address 通訊地址 (Complete if different to the current business address 如通訊地址與現時營業地址不同，填寫此欄)	(e.g. Suite, Floor, Building, Street, District 例如：室、樓層、大廈、街道、地區)
	City 城市
	(e.g. Province, State 例如：省、州)
	Country 國家
	Post Code/ZIP Code 郵政編碼/郵遞區號碼



Part 2: Entity Type

第 2 部：實體類別

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

<p>Financial Institution 金融／財務機構</p>	<p><input type="checkbox"/> Custodial Institution, Depository Institution or Specified Insurance Company 託管機構、存款機構或指明保險公司</p> <p><input type="checkbox"/> Investment Entity, except an investment entity that is managed by another financial institution (<i>e.g. with discretion to manage the entity's assets</i>) and located in a non-participating jurisdiction 投資實體，但不包括由另一金融／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</p>
<p>Active NFE 主動非財務實體</p>	<p><input type="checkbox"/> NFE the stock of which is regularly traded on _____, which is an established securities market 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</p> <p><input type="checkbox"/> Related entity of _____, the stock of which is regularly traded on _____, which is an established securities market _____ 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</p> <p><input type="checkbox"/> NFE is a governmental entity, an international organization, a central bank, or an entity wholly owned by one or more of the foregoing entities 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</p> <p><input type="checkbox"/> Active NFE other than the above (Please specify _____) 除上述以外的主動非財務實體 (請說明 _____)</p>
<p>Passive NFE 被動非財務實體</p>	<p><input type="checkbox"/> Investment entity that is managed by another financial institution and located in a non-participating jurisdiction 位於非參與稅務管轄區並由另一金融／財務機構管理的投資實體</p> <p><input type="checkbox"/> NFE that is not an Active NFE 不屬主動非財務實體的非財務實體</p>



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

第 3 部：控權人 *(如實體賬戶持有人是被动非財務實體，填寫此部)*

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. Complete Self-Certification Form - Controlling Person (CRS-CP) for each controlling person.

就賬戶持有人，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。每名控權人須分別填寫一份自我證明表格 – 控權人(CRS-CP)。

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



Part 4: Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN") *

第 4 部：居留司法管轄區及稅務編號或具等同功能的識辨編號 (以下簡稱「稅務編號」)*

Complete the following table indicating 提供以下資料，列明:

- (a) each jurisdiction where the account holder is a **resident for tax purposes**; and
賬戶持有人的居留司法管轄區，亦即賬戶持有人的稅務管轄區;及
- (b) the account holder's TIN for each jurisdiction indicated.
該居留司法管轄區發給賬戶持有人的稅務編號。

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number.

如賬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 not a tax resident in any jurisdiction (e.g. fiscally transparent), indicate the jurisdiction in which its place of effective management is situated.

如果賬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 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 - 賬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 - 賬戶持有人不能取得稅務編號。如選取這一理由，解釋賬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 - 賬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賬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，解釋賬戶持有人不能取得稅務編號的原因
(1)			
(2)			
(3)			
(4)			
(5)			



Part 5: Declarations and Signature 第 5 部: 聲明及簽署

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 certify that I am authorized to sign for 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，本人獲帳戶持有人授權簽署本表格。

I undertake to advise Finet Securities Limited of any change in circumstances which affects the tax residency status of the entity identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide Finet Securities Limited 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 部所述的實體的稅務居民身分，或引致本表格所載的資料不正確，本人會通知財華證券有限公司，並會在情況發生改變後 30 日內，向財華證券有限公司提交一份已適當更新的自我證明表格。

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。

Signature with Company Chop 簽署及公司印章

Name 姓名

X

Date (dd/mm/yyyy) 日期(日/月/年:)

Capacity 身分 _____

(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份。例如: 公司的董事或高級人員、合夥的合夥人、信託的信託人或獲受權人員等。)

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).

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。