

INSTRUCTIONS

*CRS Controlling Persons Self Certification Form
Please read these instructions before completing this form*

Why are we asking you to complete this form?

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 "tax resident" (this will usually be where you are liable to pay income taxes). If you are 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.

Who should complete the CRS Controlling Persons Self Certification Form?

When an account is held with HSBC on behalf of a Passive Entity (for example certain trusts or investment vehicles), we need those individuals identified as having ultimate control of the entity to complete a form. These individuals are termed "controlling persons".

If you need to self-certify on behalf of an entity (which includes all businesses, trusts and partnerships), complete a "CRS Entity Self-Certification Form" (CRS-E). Similarly, if you are an individual customer or a sole trader, complete a "CRS Individual Self-Certification Form" (CRS-I). You can find these forms at www.crs.hsbc.com/en/cmb/macau

For multiple controlling persons each individual will need to complete a separate form.

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.

If you are completing this form on behalf of a controlling person, please ensure that you let them know that you have done so and tell us in what capacity you are signing in Part 4. For example you may be a representative of the entity, or completing the form under a power of attorney.

Where to go for further information?

If you have any questions about this form or these instructions please visit: www.crs.hsbc.com/en/cmb/macau, contact your Relationship Manager, visit a branch or call us.

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/

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.

You can find a list of definitions in the Appendix.

指示
控制人稅務居民自證證明表格 (CRS-CP)
請在填寫本表格前細閱以下指示

為何我們要求您填寫本表格？

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例，名為金融帳戶信息報送和盡職調查的統一標準（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帳戶的司法管轄區，我們可能需要將此情況及您的有關帳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或地區的稅務機關。

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證證明表格。

誰需填寫CRS控制人自證證明表格？

如有關滙豐帳戶是由消極實體(例如特定信託或投資工具)持有，我們需要對該實體行使控制權的個人填寫一份表格。這些人被稱為「控制人」。

如您需代表實體（包括企業、信託和合夥）作自證證明，請填寫「實體稅務居民自證證明表格」(CRS-E)。同樣地，如您是有個人或獨資業務帳戶，請填寫「個人稅務居民自證證明表格」(CRS-I)。這些表格載於 www.crs.hsbc.com/zh-mo/cmb/macau。

如有多個控制人，每名控制人須分別填寫一份獨立的表格。

即使您已就美國政府《外國帳戶稅務合規法案》（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。

如您代表控制人填寫本表格，請確保他們知悉此事，並在表格的第4部分說明您以何種身份簽署本表格。例如：您可能以實體代表人的身份、或根據授權書以受權人身份填寫本表格。

如何獲取更多資訊？

如對本表格或上述指示有任何疑問，請瀏覽www.crs.hsbc.com/zh-mo/cmb/macau，亦可聯絡您的客戶經理、親臨任何分行或致電我們查詢。

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/。

如您對判定您的稅務居民身份有任何疑問，請瀏覽經合組織(OECD)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。

CRS Controlling Persons Self Certification Form
控制人稅務居民自證證明表格

1	Identification of a Controlling Person 控制人的身份認別資料			
Mr. 先生 <input type="checkbox"/> Mrs./Miss 女士、小姐 <input type="checkbox"/>				
		Family Name or Surname 姓氏	First or Given Name 名字	Middle Name(s) 中間名
Date of birth 出生日期		Place of birth 出生地點		
		(dd 日 / mm 月 / yyyy 年)	City 城市	Country 國家
2	Address details of Controlling Person 控制人的地址資料			
2.1	Current Residential Address 現時住址			
Line 1 (e.g. Street, Number, Building, Floor, Suite) 第 1 行 (如：街道、門牌、大廈、樓層、室)				
Line 2 (e.g. Street, Number, Building, Floor, Suite) 第 2 行 (如：街道、門牌、大廈、樓層、室)				
Line 3: City 城市				
Line 4: Province / State 省、州				
Country 國家				
Postal Code/ZIP Code 郵政編碼/郵遞區號碼				
2.2	Mailing Address (please only complete if different to the address shown in Section 2.1 above) 通訊地址 (如通訊地址與現時住址不同，填寫此欄)			
Line 1 (e.g. Street, Number, Building, Floor, Suite) 第 1 行 (如：街道、門牌、大廈、樓層、室)				
Line 2 (e.g. Street, Number, Building, Floor, Suite) 第 2 行 (如：街道、門牌、大廈、樓層、室)				
Line 3: City 城市				
Line 4: Province / State 省、州				
Country 國家				
Postal Code/ZIP Code 郵政編碼/郵遞區號碼				

3	Name of Controlling Person of the Account Holder of the Entity 你作為控制人的實體帳戶持有人的名稱		
Entity 實體	Legal name of the relevant entity Account Holder(s) 實體帳戶持有人名稱		
(1)			
(2)			
(3)			
4	Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent ("TIN") (see Appendix) 常居地的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」）（參閱附錄）		
<p>Please provide the following information by stating a) the jurisdiction of tax residence (including Macau Special Administrative Region) of the Controlling Person ; b) the TIN which is issued by the respective jurisdiction of tax residence to the Controlling Person.</p> <p>提供以下資料，列明 (a) 控制人的常居地的司法管轄區（澳門特別行政區包括在內）及 (b) 該常居地的司法管轄區發給控制人的稅務編號。</p> <p>If the Account Holder is tax resident in more than three jurisdictions, please use a separate sheet.</p> <p>如控制人的常居地的司法管轄區多於 3 個，可另紙填寫。</p> <p>If the Account Holder has the tax obligation in Macau Special Administrative Region, the TIN is the Tax Payer Number or the Macau resident identity card.</p> <p>如控制人在澳門特別行政區有納稅義務，稅務編號是其納稅人編號或澳門特別行政區居民身份證編號。</p> <p>If a TIN is unavailable please provide the appropriate reason A, B or C where appropriate:</p> <p>如沒有提供稅務編號，必須填寫合適的理由：</p> <p>Reason A - The jurisdiction where the controlling person is liable to pay tax does not issue TINs to its residents.</p> <p>理由 A — 控制人的常居地的司法管轄區並沒有向其居民發出稅務編號。</p> <p>Reason B - The Controlling Person is otherwise unable to obtain a TIN or equivalent number (Please explain why the Controlling Person is unable to obtain a TIN in below table if you have selected this reason).</p> <p>理由 B — 控制人不能取得稅務編號。如選取這一理由，請解釋控制人不能取得稅務編號的原因。</p> <p>Reason C - No TIN is required. (Note. Only select this reason if the authorities of the jurisdiction of tax residence entered below do not require the TIN to be disclosed).</p> <p>理由 C — 控制人毋須提供稅務編號。常居地的司法管轄區的主管機關不需要控制人披露稅務編號。</p>			
Jurisdiction of tax residence 常居地的司法管轄區	TIN 稅務編號	If no TIN available enter Reason A, B or C 如沒有提供稅務編號， 填寫理由 A、B 或 C	Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above. 如選取理由 B， 請解釋不能取得稅務編號的原因
(1)			
(2)			
(3)			

5	Type of Controlling Person In reference to each entity as stated in Part 3, please provide the Controlling Person's the appropriate box. 控權人類別 就第3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類別。			
Type of Entity 實體類別	Type of Controlling Person 控權人類別	Entity 實體 (1)	Entity 實體 (2)	Entity 實體 (3)
Legal Person 法人	Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital) 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）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual who exercises control/is entitled to exercise control through other means (i.e. not less than 25% of voting rights) 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）	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust 信託	Settlor 財產授予人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Trustee 受託人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Protector 保護人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Beneficiary or member of the class of beneficiaries 受益人或某類別受益人的成員	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (e.g. individual who exercises control over another entity being the settlor/ trustee/protector/beneficiary) 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)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal Arrangement other than Trust 除信託以外的法律安排	Individual in a position equivalent/similar to settlor 處於相等 / 相類於財產授予人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to trustee 處於相等 / 相類於受託人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to protector 處於相等 / 相類於保護人位置的個人	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (e.g. individual who exercises control over another entity being equivalent/ similar to settlor/trustee/protector/beneficiary) 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)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Declarations and Signature

聲明及簽署

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with HSBC setting out how HSBC may use and share the information supplied by me.

I acknowledge and agree that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) is collected by The Hongkong and Shanghai Banking Corporation, Macau Branch and may be reported to Macau Financial Services Bureau in which this account(s) is/are maintained and exchanged with tax authorities of another jurisdiction or jurisdictions in which the Controlling Person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates and where I am not the Controlling Person.

I certify that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that I will, within 90 days of signing this form, notify those persons that I have provided such information to HSBC and that such information may be provided to the tax authorities of the jurisdiction in which the account(s) is/are maintained and exchanged with tax authorities of another jurisdiction or jurisdictions in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise HSBC of any change in circumstances which affects the tax residency status of the individual identified in Part 1, 2 and 3 of this form or causes the information contained herein to become incorrect, and to provide HSBC with a suitably updated self-certification form within 90 days of such change in circumstances.

本人明白本人提供的資料受香港上海滙豐銀行有限公司如何使用及分享帳戶持有人提供的資料的一般條款及條件約束，其副本將附在其中，並形成這個聲明的組成部分。

本人知悉及同意，香港上海滙豐銀行有限公司澳門分行（「貴行」）可根據《金融帳戶信息的通用報送標準及盡職調查程序》有關交換財務帳戶資料的法律條文，收集本表格所載資料、關於控制人及任何須申報帳戶的資料，及把該等資料向澳門特別行政區政府財政局申報，並按照政府間協議將該等資料轉交到控制人作為稅務居民的國家的稅務機關。

本人證明，就有關本表格所指的實體帳戶持有人持有的所有帳戶，本人是帳戶持有人的控制人或當本人並非控制人時，獲控制人授權代其簽署。

本人證明，本人會在簽署本表格的90日內通知本表格所有資料所涉及的相關人員（例如，控制人及本表格涉及的其它需要申報的人員），告知其本人已向貴行提供該等資料，以及該等資料有可能轉交至帳戶所在國的稅務機關，並按照政府間協議將該等資料轉交到相關人員作為稅務居民的司法管轄區的稅務機關。

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。

本人承諾，如情況有所改變，以致影響本表格第1, 2及3部分所述的個人稅務身份，或導致本表格所載的資料不正確，本人會通知貴行，並在情況發生改變後90日內，向貴行提交一份適當更新的自證證明表格。

Signature

簽署

Print name

姓名

Date

日期

Note: If you are not the Controlling Person please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

The power of attorney must be in a form satisfactory to the Bank. Please note that any existing Letter of Delegation provided by the Bank 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.

注意：如你不是帳戶持有人的控制人，請說明你的身份。如果你是以受權人身份簽署這份表格，須附上該授權書的經認證副本。

授權書必須符合本銀行的要求。請注意，銀行提供並由帳戶持有人簽署的任何現有授權書並沒有授予指定的律師代表相關帳戶持有人簽署該表格的權力。

Capacity

身份

Appendix – Definitions

Note: These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS), the associated Commentary to the CRS, and domestic guidance. This can be found at the following link OECD automatic exchange of information portal: www.oecd.org/tax/automatic-exchange/

If you have any questions then please contact your tax adviser or domestic tax authority.

"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.

"Active NFE"

An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations (for example the United Nations or NATO), or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- (a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a governmental Entity, an international organisation (for example the United Nations or NATO), or an Entity wholly owned by one or more of the foregoing;

- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (e) the NFE is not yet operating a business and has no prior operating history, (a "start-up NFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (h) the NFE meets all of the following requirements (a "non-profit NFE"):
 - (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - (ii) it is exempt from income tax in its jurisdiction of residence;
 - (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - (iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - (v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

"Control"

"Control" over an Entity is generally exercised by the natural person who owns or controls, directly or indirectly, not less than 25% of the issued share capital of the entity; or is, directly or indirectly, entitled to exercise or control the exercise of not less than 25% of the voting rights of the entity; or exercises ultimate control over the management of the entity; or exercise ultimate effective control over the decisions of the entity.

"Controlling Person(s)"

"Controlling Persons" are the natural person(s) who exercise control over an Entity. In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor, trustee, protector or beneficiary of a trust are themselves Entities then the Controlling Persons of the settlor, trustee, protector or beneficiary must be treated as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, "Controlling Person(s)" means persons in equivalent or similar positions to those of a trust.

"Entity"

The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

"Investment Entity"

An investment entity means the following entities:

- (1) The principal business is to provide or act on behalf of the customer with one or more of the following activities and operations:
 - i) money market instruments (checks, bills of exchange, certificates of deposit, derivatives, etc.) transactions; foreign exchange transactions; foreign exchange, interest rate and index instruments trading; negotiable securities transactions; or commodity futures transactions;
 - ii) natural person and conduct collective securities investment management;
 - iii) invest, operate or manage financial assets or cash on behalf of other parties;
- (2) Where the entity is managed by another entity as a custodial depository, a trustee, a specified insurance company, or an investment entity as defined by the sub-item, the total income may be attributable primarily to investments in financial assets, reinvestment Or the entity of the transaction. An entity is deemed to be one or more of the activities described in the above sub-items, or whose total income is mainly derived from the investment, reinvestment or transaction of financial assets as defined in this sub-item, provided that the entity The total income attributable to the relevant activity is 50% or more of the total income of the entity:
 - i) during the last three calendar years of the year in which the entity is an investment entity to the last calendar year of December 31 of that year; or
 - ii) the duration of the entity.

The term "Investment Entity" does not include an Entity that is an Active NFE because it meets any of the criteria in subparagraphs (d) to (g) under the definition of Active NFE. This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of "Financial Institution" in the Financial Action Task Force Recommendations.

"NFE"

An "NFE" is any Entity that is not a Financial Institution.

"Passive NFE"

The term "Passive NFE" means

- (1) any entity that is not Active NFE; or
- (2) any investment entity, as per the above stated definition in subparagraph (2) of "Investment Entity", which is outside of the Macau Special Administrative Region.

"Related Entity"

An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

"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: 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: 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.

附錄-定義

備註：以下為摘要性定義說明，以協助閣下完成此表格。詳情可見在經濟合作暨發展組織（“OECD”）的自動交換財務帳戶資料（“CRS”）、有關CRS評論及有關參與CRS之司法管轄區於當地的指引。可於下列網址參閱：

OECD automatic exchange of information portal: www.oecd.org/tax/automatic-exchange/

如果閣下有任何合問題，請聯繫閣下的稅務顧問或國內稅務機關。

「帳戶持有人」

「帳戶持有人」指被維持該財務帳戶的金融／財務機構列明為或識辨為帳戶的持有人的人士，不論該人士是否為過渡實體。所以，如果一個信託或遺產被列明為某財務帳戶的持有人或擁有人，則帳戶持有人是該信託或遺產，而非受託人、信託的擁有人或受益人。同樣地，如果一個合夥被列明為某財務帳戶的持有人或擁有人，則帳戶持有人是該合夥，而非合夥的合夥人。

除金融／財務機構外，若有關人士以代理人、託管人、代名人、簽署人、投資顧問、中介人或合法監護人身份代其他人士持有財務帳戶，他不會被視為帳戶持有人。在這種情況下，帳戶持有人應為該其他人士。以一個家長與子女開立的帳戶為例，如帳戶以家長為子女的合法監護人名義開立，子女會被視為帳戶持有人。

聯名帳戶內的每個持有人都被視為帳戶持有人。

「積極非金融實體」

「積極非金融實體」指符合任何以下準則的非金融實體，總括而言，有關準則指：

- 符合相關收入及資產規定的積極非金融實體；
- 其股票被公開進行買賣的非金融實體；
- 政府實體、國際組織（例如聯合國或北大西洋公約組織（「NATO」））或其全權擁有的實體；
- 屬並非金融集團成員的控權非金融實體；
- 新成立的非金融實體；
- 正進行清盤或出現破產的非金融實體；
- 屬並非金融集團成員的財資中心；或
- 非牟利的非金融實體。

如符合任何以下準則，實體會被分類為積極非金融實體：

- (a) 在前一曆年度內，非金融實體的總收入中，僅有不足50%為消極所得，且在前一曆年度內，非金融實體持有的資產中，僅有不足50%產生了消極所得或是為產生消極所得而持有；
- (b) 非金融實體的股票，或非金融實體的關聯實體的股票，在較具規模的證券市場中交易；
- (c) 非金融實體屬政府機構、國際組織（例如聯合國或北大西洋公約組織（「NATO」））或完全由一個或多個上述組織全資持有的實體；
- (d) 非金融實體的80%或以上的活動均為（全部或部分）持有一家或多家子公司的已發行股票或為其提供融資及服務，這些子公司從事貿易或從事非金融機構業務的經營活動；如果實體具有投資基金的功能或自稱為投資基金，如私募股權基金、風險投資基金、槓桿並購基金或任何投資工具，其目的是為了收購或投資公司，則持有這些公司的權益作為投資性資本資產，不構成該身份；
- (e) 非金融實體尚未經營業務，先前也沒有經營歷史，但目前正投資資產，且有意經營不同於金融機構業務的業務，並自非金融實體最初設立之日起計仍未滿二十四個月；

- (f) 非金融實體在過去五年中不是金融機構，並且正在清算資產，或重組中且有意繼續或重新開始經營不同於金融機構業務的業務；
- (g) 非金融實體主要與並非金融機構的關聯實體進行融資或對沖交易，或為其進行此類交易，並且不為非關聯實體提供此類服務，前提是任何此類關聯實體的所屬集團主要從事不同於金融機構業務的業務；或
- (h) 該非金融實體符合以下所有要求（「非牟利的非金融實體」）：
- (i) 該非金融實體在常居地的司法管轄區成立及經營，僅以宗教、慈善、科學、藝術、文化、體育或教育為目的；或該非金融實體在常居地的司法管轄區成立及經營的職業協會、商業聯合會、商會、工會組織、農業或園藝組織、公民團體或專以促進社會福利為目的的組織；
 - (ii) 在其常居地的司法管轄區內免繳所得稅；
 - (iii) 股東或成員不享有對其收入或資產的所有權或受益權；
 - (iv) 非金融實體常居地的司法管轄區的適用法律或非金融實體的設立章程不允許將非金融實體的任何收入或資產分配給私人或非慈善實體，或為私人或非慈善實體的利益而使用，除非依據非金融實體慈善活動的行為，或作為已提供服務合理補償的付款，或代表非金融實體以公平市場價格購買財產所支付的價款；及
 - (v) 非金融實體常居地的司法管轄區的適用法律或非金融實體的設立章程要求，在非金融實體清算或解散時，將所有資產分配給政府機構或其他非營利機構，或收歸非金融實體常居地的司法管轄區的政府或所屬行政區所有。

「控制」

自然人對某實體的「控制」，是指直接或間接擁有或控制不少於25%的公司股權；或為直接或間接擁有或控制不少於25%的公司投票權；或為行使公司管理的最終控制權的自然人；或對該公司的決策具有最終實際控制。

「控制人」

「控制人」指對該實體實施控制的自然人。就信託而言，「控制人」指屬該信託的財產授予人、受託人、保護人（如有）、受益人或某類別受益人的成員的個人；及對該信託的管理擁有最終控制權的自然人（包括透過一連串的控制或擁有權）。財產授予人、受託人、保護人（如有的話）、受益人或某類別受益人的成員的個人會被視為信託的「控制人」，不論該等人士是否對該信託的活動行使控制權。

如財產授予人、受託人、保護人或受益人為實體，財產授予人、受託人、保護人或受益人的「控制人」會被視為信託的「控制人」。

就並非信託的法律安排，「控制人」指相等於或處於一個相類於信託的人士。

「實體」

「實體」一詞指法人或法律安排，例如：法團、組織、合夥、信託或基金會。該詞涵蓋並非個人（即自然人）的人士。

「投資實體」

「投資實體」是指下列實體：

(1) 主營業務是向客戶提供或代表客戶開展下列一種或多種活動及經營：

- i) 貨幣市場工具（支票、匯票、存單、衍生工具等）交易；外匯交易；外匯、利率及指數工具交易；可轉讓證券交易；或商品期貨交易；
- ii) 自然人及集合證券投資管理；或
- iii) 代表他人投資、經營或管理金融資產或現金；或

(2) 若該實體是由作為存款機構、託管機構、特定保險公司，或由上分項規定的投資實體的另一實體所管理，其總收入主要可歸屬於對金融資產進行投資、再投資或交易的實體。一個實體視為以上分項所述一項或多項活動為其主營業務或其總收入主要來自於本分項規定的金融資產投資、再投資或交易，只要在下述較短的時間內該實體可歸於相關活動取得的總收入佔該實體總收入的50%或以上：

- i) 在斷定實體為投資實體的年份的上三個曆年開始至該年份的上一個曆年十二月三十一日期間；或
- ii) 實體存續期間。

「投資實體」這一概念不包括因符合積極非金融實體定義中（d）分項至（g）分項中任一標準而構成積極非金融實體的實體。對於「投資實體」的解釋須與金融行動特別工作組建議中對於「金融機構」定義的闡釋相一致。

「非金融實體」

「非金融實體」指並非金融機構的實體。

「消極非金融實體」

「消極非金融實體」是指任何：

- (1) 不是積極非金融實體的非金融實體；或
- (2) 以上投資實體定義中(2)分項所述並非澳門特區的金融機構的投資實體。

「有關連實體」

若某實體控制另一實體，或兩個實體共同受同一人控制，則該實體是另一實體的「有關連實體」。就此而言，控制可透過直接或間接持有某實體超過 50% 的表決權及股份的價值。

「稅務居民」

一般而言，如根據某個稅務管轄區的規定（包括稅收協定），任何實體不僅就以有關稅務管轄區為來源的收入，亦因其居籍、居所、管理工作地點、成立為法團地點，或任何性質類似的其他準則，在有關稅務管轄區需要繳稅或有繳稅責任，便會成為該稅務管轄區的稅務居民。沒有稅務居民身份的實體，例如：合夥、有限法律責任合夥或類似的法律安排，應被視為其實際管理地點所在稅務管轄區的稅務居民。一個信託應被視為一個或多於一個受託人居住的稅務管轄區的居民。有關稅務居民身份的更多資訊，請聯絡您的稅務顧問或瀏覽經濟合作與發展組織的自動交換資料網站：www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/。

「稅務編號」（包括具有等同功能的識別編號）

「稅務編號」一詞指納稅人的識別編號或具有等同功能的識別編號（如無納稅人的識別編號）。稅務編號是稅務管轄區向個人或實體分配獨有的字母與數字組合，用於識別個人或實體的身份，以便實施該稅務管轄區的稅務法律。有關可接受的稅務編號的更多詳細資訊刊載於經濟合作與發展組織的自動交換資料網站：www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/。

某些稅務管轄區不發出稅務編號。但是，這些稅務管轄區通常使用具有等同識別功能的其他完整號碼（「具有等同功能的識別號碼」）。此類號碼的例子包括：

- (a) 就個人而言，社會安全號碼 / 保險號碼、公民 / 個人身份 / 服務代碼 / 號碼，以及居民登記號碼。
- (b) 就實體而言，商業 / 公司登記代碼 / 號碼。

Personal Information Statement

Your Privacy Matters to Us

This notice is made by The Hongkong and Shanghai Banking Corporation Limited through its Macau branch (the "Bank") in accordance with Law 8/2005 and is intended to notify you why personal data is collected, how will it be used and to whom data access requests are to be addressed (the "Terms").

A. Why we collect your data

- a. From time to time, it is necessary for customers to supply the Bank with data in connection with the opening or continuation of accounts and the establishment or continuation of banking facilities or provision of Banking Services (the "Banking Services") or compliance with any laws, guidelines or requests issued by regulatory, judicial, administrative or other authorities (the "Authorities").
- b. Failure to supply such data may result in the Bank being unable to open or continue accounts or establish or continue banking facilities or provide Banking Services to its customers.
- c. It is also the case that data is collected from (i) customers in the ordinary course of the continuation of the banking relationship (for example, when customers write cheques, deposit money or apply for credit), (ii) a person acting on behalf of the individual whose data is provided, (iii) information provided by the customer but, directly or indirectly, related to a different person than the account holder to the Bank or to any member of the HSBC Group or which is otherwise received by any member of the HSBC Group, in connection with the opening or continuation of accounts and the establishment or continuation of banking facilities or provision of Banking Services or compliance with any laws, guidelines or requests issued by regulatory or other authorities and (iv) other sources (for example, information obtained from credit reference agencies). Data may also be generated or combined with other information available to the Bank or any member of the HSBC Group ("HSBC Group" means HSBC Holdings plc, its affiliates, subsidiaries, associated entities and any of their branches and offices (together or individually) and "member of the HSBC Group" has the same meaning).

B. How your data may be used - Data relating to an individual may be used for:

- (a) the provision of Banking Services and as necessary for the Bank to approve, manage, administer or effect any transactions requested or authorised by a customer;
- (b) meeting obligations of any member of the HSBC Group to comply with: (i) Laws, or international guidance and the Bank's mandatory policies or procedures, (ii) any demand from Authorities or reporting, regulatory trade reporting, disclosure or other obligations under laws or (iii) any laws requiring the Bank to verify the identity of its customers and, regarding legal entities, their respective ultimate beneficiaries and/or connected parties;
- (c) conducting any activity considered appropriate to meet any of the aforementioned obligations and those relating to or in connection with the detection, investigation and prevention of money laundering, terrorist financing, bribery, corruption, tax evasion, fraud, evasion of economic or trade sanctions, and/or violations, or attempts to circumvent or violate any international or local laws, regulations or guidance relating to these matters, relevant HSBC Group procedures and/or the direction of any public, regulatory or industry body relevant to any member of the HSBC Group;
- (d) the collection of any amounts due and outstanding from a customer;
- (e) conducting credit checks and obtaining or providing credit references;
- (f) to enforce or defend the Bank's, or a member of the HSBC Group's rights;
- (g) for the Bank's or the HSBC Group internal operational requirements (including, without limitation, credit and risk management, system or product development and planning, insurance, audit and administrative purposes); and
- (h) the maintenance of the Bank's overall relationship with a customer.

C. Disclosure of your personal information - Information held by the Bank, or a member of the HSBC Group relating to an individual will be kept confidential but the Bank or the HSBC Group may provide such information to the following parties for the purposes set out in the preceding paragraph:

- (a) any member of the HSBC Group;
- (b) any sub-contractors, agents, service providers, or associates of the HSBC Group (including their employees, directors and officers);
- (c) in response to any requests from any Authorities;
- (d) persons acting on a customer's behalf, including but not limited to those third parties providing shared marked infrastructure (such as intermediary, correspondent and agent banks, clearing houses, clearing or settlement systems), payment recipients, beneficiaries, account nominees, market counterparties, upstream withholding agents, swap or trade repositories, stock exchanges, and companies in which a customer has an interest in securities (where such securities are held by the Bank for the customer);
- (e) any party to a transaction acquiring interest in or assuming risk in or in connection with the Banking Services; and
- (f) other financial institutions, credit reference agencies or credit bureaus, for the purposes of obtaining or providing credit references;

wherever located, including in jurisdictions which do not have data protection laws that provide the same level of protection as the jurisdiction in which the Banking Services are supplied.

D. Data access requests - any individual has the right:

- i. to check whether the Bank holds data about them and of access to such data;
- ii. to require the Bank to correct any data relating to them which is inaccurate;
- iii. to ascertain the Bank's policies and practices in relation to data and to be informed of the kind of personal data held by the Bank; and
- iv. in relation to consumer credit, to request to be informed which items of data are routinely disclosed to credit reference agencies or debt collection agencies, and be provided with further information to enable the making of an access and correction request to the relevant credit reference agency or debt collection agency.

The Bank may charge a reasonable fee for the processing of any data access request.

E. Data Security

Security is the Bank's priority. The Bank will strive at all times to ensure that any personal data will be protected against unauthorised or accidental access, processing or erasure. The Bank maintains this commitment to data security by implementing appropriate physical, electronic and managerial measures to safeguard and secure your personal data.

All practical steps will be taken to ensure that personal data will not be kept longer than necessary and that the Bank will comply with all statutory and regulatory requirements concerning the retention of personally identifiable information.

Contact Us

Requests for access to data or correction of data or for information regarding policies and practices and kinds of data held should be addressed to:

Manager Operations

The Hongkong and Shanghai Banking Corporation Limited, Macau Branch

639 Avenida da Praia Grande

PO Box 476 Macau SAR

Facsimile: (853) 2833 1185

個人資料聲明書

閣下的私隱對本行十分重要

本聲明乃香港上海匯豐銀行有限公司澳門分行（「本行」）根據第8/2005號法律而作出，目的是向閣下闡明收集個人資料的原因、用途以及查詢個人資料記錄的途徑（「條款」）。

A. 本行收集閣下個人資料目的

- a. 在開立或延續戶口、建立或延續銀行信貸或銀行提供服務（「銀行服務」），又或因遵守由監管、司法、行政或其他當局（「有權限當局」）所公佈之任何法律、指引或要求時，客戶需要不時向本行提供有關的資料。
- b. 若未能向本行提供該等資料，可能會導致本行無法開立或延續戶口、或建立或延續銀行信貸或向客戶提供銀行服務。
- c. 本行亦會從以下途徑收集資料：(i)客戶與銀行在延續日常業務往來中（例如客戶開發支票、存款或申請信貸時）；(ii)代表客戶行事的人士所提供客戶的資料；(iii)在開立或延續戶口、建立或延續銀行信貸或銀行提供服務時，又或因遵守由監管、司法、行政或其他當局所公佈之任何法律、指引或要求時，客戶直接或間接地向本行或任何匯豐集團成員提供、又或任何匯豐集團成員所收到的關於戶口持有人的其他人士的資料；及(iv)其他來源（例如從信貸資料機構獲取之資料）。資料亦可能與本行或任何匯豐集團成員（「匯豐集團」一併及分別地指匯豐控股有限公司，其附屬公司、子公司、聯營單位及彼等的任何分行及辦事處，「匯豐集團成員」亦具有相同涵義）所持有之其他資料結合。

B. 閣下的資料可能會用作下列用途 — 與個人有關的資料可能會被用於：

- (a) 為提供銀行服務以及銀行為着批准、管理、管治或使任何由客戶要求或授權之交易生效而認為有需要時；
- (b) 為履行任何匯豐集團成員所需遵守之義務：1) 法律、或國際指引以及本行之強制性政策或程序；2) 有權限當局發出之任何命令或基於法律而需履行之申報、監管貿易申報、披露或其他義務；或3) 任何法律要求銀行對客戶、以及就法人而言，需對其各自之最後受益人及/或關聯方之身份作出認證；
- (c) 採取任何適當行動以為履行任何前述義務，以及與偵測、調查及預防清洗黑錢、恐怖分子融資活動、賄賂、貪污、逃稅、欺詐、逃避經濟或貿易制裁、及/或違背或意圖規避或違反何國際或本地法律、規定或指引，以及與匯豐集團程序及/或任何公共、監管或銀行業團體與任何匯豐集團成員有關之義務；
- (d) 為收取客戶未清償之任何款項；
- (e) 進行信用檢測及獲取或向本行提供的信貸資料；
- (f) 為強制實施或維護屬本行或匯豐集團任一成員之權利；
- (g) 為滿足本行或匯豐集團內部操作要求（包括但不限於：信貸及風險管理、系統或產品發展及規劃、保險、審計及行政目的）；及
- (h) 為維持本行與客戶之間之整體關係。

C. 披露閣下的個人資料 - 由本行或匯豐集團任一成員所持有之有關個人的資料將予以保密，但本行或匯豐集團可將該等資料提供予下列各方用於前段所述之用途：

- (a) 匯豐集團之任何成員；
- (b) 匯豐集團之任何次承包商、代理、服務供應商、或聯營人士（包括彼等的僱員、董事及職員）；
- (c) 為回應任何有權限當局之任何要求；
- (d) 以客戶名義行事之個人，包括但不限於該等提供共享市場基礎設施之第三方（如：中介人、往來及代理銀行、結算公司、結算或償付系統）、收款人、受益人、戶口代名人、市場交易對手、上游預扣稅代理、掉期或交易儲存庫、證券交易所、客戶擁有證券權益的公司（如該等證券由本行持有予以客戶）；
- (e) 在交易中獲取利益或在銀行服務相關行為需承擔風險的任何參與方；及
- (f) 為着獲取或被提供信貸資料之其他金融機構、信貸資料機構或信用機構；

在任何地方，包括沒有資料保護法的司法管轄區，亦會提供與銀行服務司法管轄區具同等程度的保護。

D. 查閱資料的要求 - 任何個人均有權：

- i. 查核本行是否持有其資料及查閱該等資料；
- ii. 要求本行改正任何有關其之不準確的資料；
- iii. 查明本行對於資料的政策及慣例以及獲告知本行持有的個人資料種類；及
- iv. 在與客戶信貸有關的情況下，要求獲告知哪項資料會向信貸資料機構或收數公司被例行地披露，並獲提供進一步資料，藉以向有關信貸資料機構或收數公司提出查閱和改正資料的要求；及

本行可就處理任何資料查閱要求收取合理的費用。

E. 資料安全

本行以安全為先。本行一貫致力確保客戶的個人資料均受到安全保護，不會未經授權或意外地被他人取得、處理或清除。為致力保障資料安全，本行在設施、電子系統及管理方面實施適當措施，以保障客戶的個人資料安全。

本行將採取一切實際可行措施以確保不會保存客戶的個人資料超過必需的時間，另外本行亦會遵守所有有關保存可識別個人的資料的法定及監管要求。

聯絡匯豐

任何關於查閱或改正資料，或索取關於資料政策及慣例或所持有的資料種類的要求，應向下列人士提出：

營運經理

香港上海匯豐銀行有限公司澳門分行：

澳門南灣大馬路639號

澳門郵政信箱：476號

傳真：(853) 2833 1185