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滙豐 HSBC

Individual Tax Residency Self-Certification Form (CRS-I (HK))

個人稅務居民自我證明表格 (CRS-I (HK))

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?

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.

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

Individual customers should complete this form. Sole trader customers should also complete this form with the owner's information.

If you need to self-certify on behalf of an entity (which includes businesses, trusts and partnerships), complete an "Entity Tax Residency Self-Certification Form" (CRS-E (HK)). Similarly, if you are a controlling person of an entity, complete a "Controlling Person Tax Residency Self-Certification Form" (CRS-CP (HK)). You can find these forms at www.crs.hsbc.com/en/cmb/hongkong.

For joint account holders, 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 someone else, please ensure that you let them know that you have done so and tell us in what capacity you are signing in Part 3. For example, you might be completing this form as a custodian or nominee of an account, under a Power of Attorney or as a legal guardian on behalf of an account holder who is a minor.

Where to go for further information?

If you have any questions about this form or these instructions, please visit: www.crs.hsbc.com/en/rbwm/hongkong or call us on (852) 2233 3000 for Personal Banking customers; or visit www.crs.hsbc.com/en/cmb/hongkong or call us on (852) 2748 8288 for Commercial Banking customers.

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: 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.

Instructions (Continued) 指示（續）

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。

誰需填寫個人稅務居民自我證明表格?

個人銀行客戶須填寫本表格。獨資業務客戶亦須以擁有人的資料填寫本表格。

如您需代表實體（包括企業、信託和合夥）作自我證明，請填寫「實體稅務居民自我證明表格」(CRS-E (HK))。同樣地，如您是實體的控權人，請填寫「控權人稅務居民自我證明表格」(CRS-CP (HK))。這些表格載於 www.crs.hsbc.com/zh-hk/cmb/hongkong。

每名聯名賬戶持有人須分別填寫一份表格。

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。

如您代表他人填寫本表格，請確保他們知悉此事，並在表格的第 3 部說明您以何種身分簽署本表格。例如：您可能是以賬戶的託管人或代名人身分、根據授權書以獲授權人身分或以未成年賬戶持有人的法定監護人身分填寫本表格。

如何獲取更多資訊？

如對本表格或上述指示有任何疑問，個人銀行客戶請瀏覽 www.crs.hsbc.com/zh-hk/rbwm/hongkong 或致電 (852) 2233 3000；工商金融客戶請瀏覽 www.crs.hsbc.com/zh-hk/cmb/hongkong 或致電 (852) 2748 8288。

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 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：「賬戶持有人」和「須申報賬戶」），請參閱《稅務條例》（第 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 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.** 這是由賬戶持有人向申報金融／財務機構提供的自我證明表格，以作自動交換財務賬戶資料用途。申報金融／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。
- **An account holder should report all changes in his/her tax residency status to the reporting financial institution.** 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申報金融／財務機構。
- **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 Individual Account Holder 第 1 部：個人賬戶持有人的身分識辨資料

(For joint or multiple account holders, complete a separate form for each individual account holder.
對於聯名賬戶或多人聯名賬戶，每名個人賬戶持有人須分別填寫一份表格。)

Note 注意： Please tick where applicable. 請在適當的地方加上剔號。

Name of Account Holder 賬戶持有人的姓名	Title 稱謂： ☐ Mr 先生 ☐ Mrs 太太 ☐ Miss 小姐 ☐ Ms 女士 ☐ Other 其他
	*Last Name or Surname 姓氏 | *First or Given Name 名字 | Middle Name(s) 中間名
	Business Name *(Sole Traders Only)* 公司名稱 *(只適用於獨資業務)*
Hong Kong Identity Card or Passport Number 香港身分證或護照號碼	
Current Residence Address 現時住址	*(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/Region 國家 / 地區
	Post Code/ZIP Code 郵政編碼 / 郵遞區號碼
Mailing Address 通訊地址 *(Complete if different to the above current residence address 如通訊地址與上述現時住址不同，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/ Region 國家 / 地區
	Post Code/ZIP Code 郵政編碼 / 郵遞區號碼
*Date of Birth 出生日期	☐☐☐☐☐☐☐☐ *(dd/mm/yyyy 日 / 月 / 年)*

Part 2 第 2 部：

* Jurisdiction of Tax Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN") 稅務管轄區及稅務編號或具有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
賬戶持有人作為稅務居民的司法管轄區；及

(b) the account holder's TIN for each jurisdiction indicated. 該稅務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 Identity Card Number (HKID).
如賬戶持有人是香港稅務居民，稅務編號是賬戶持有人的香港身份證號碼。

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 - 賬戶持有人的稅務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 tax 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。稅務管轄區的主管機關不需要賬戶持有人披露稅務編號。

Jurisdiction of Tax Residence 稅務管轄區	**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 3: Declarations and Signature 第 3 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 Hongkong and Shanghai Banking Corporation Limited (the "Bank") 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 Bank to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction(s) 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，香港上海滙豐銀行有限公司（「貴行」）可根據《稅務條例》（第 112 章）有關交換財務賬戶資料的法律條文，（a）收集本表格所載資料並可備存作自動交換財務賬戶資料用途及（b）把該等資料和關於賬戶持有人及任何須申報賬戶的資料向香港特別行政區政府稅務局申報，從而把資料轉交到賬戶持有人的稅務管轄區的稅務當局。

I also agree that the information contained in this form may be shared to and used by any member of the HSBC Group (meaning HSBC Holdings plc, its affiliates, subsidiaries, associated entities and any of their branches and offices) for the purposes of automatic exchange of financial account information provided under the Inland Revenue Ordinance as set out above. 本人亦同意滙豐集團成員（指滙豐控股有限公司、其附屬公司、子公司、聯營單位及彼等的任何分行及辦事處）可分享和使用本表格所載資料，以作上述提及有關稅務條例中自動交換財務賬戶資料的用途。

I certify that I am the account holder (or I am authorised to sign for the account holder) of all the account(s) currently held with the Bank by the individual identified in Part 1 of this form. 本人證明，就有關本表格第 1 部所述的個人現於貴行持有的所有賬戶，本人是賬戶持有人（或本人獲賬戶持有人授權代其簽署）。

I undertake to advise the Bank 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 the Bank 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，本人會通知貴行，並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 簽署

S.V.

X

Date *(dd/mm/yyyy)* 日期 *(日/月/年)*:

Name 姓名

Account Number 戶口號碼
[Specify any one account number to which the above signature(s) can apply. 請註明任何一個使用以上簽署的戶口號碼。]

Capacity 身分

(Indicate the capacity if you are not the individual identified in Part 1. If signing under a power of attorney, attach a certified copy of the +power of attorney. 如您不是第 1 部所述的個人，說明您的身分。如果您是以獲授權人身分簽署這份表格，須夾附該 + 授權書的核證副本。)

+ The power of attorney must be in a form accepted by HSBC. 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. 授權書必須採用滙豐認可的格式。請注意，由本行提供及經賬戶持有人簽署的任何現有授權書 (Letter of Delegation) 將不會授權委任的代理人代表有關的賬戶持有人簽署本表格。

WARNING: It is a serious offence under 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. Heavy penalty may apply upon conviction.
警告：根據《稅務條例》，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，即屬嚴重罪行。一經定罪，可致重罰。