



**Important Notes 重要提示:**

- **This is a self-certification form provided by an account holder to Yaw Kai Financial Group Limited (“Yaw Kai”), which is a reporting financial institution, for the purpose of automatic exchange of financial account information. The data collected may be transmitted by Yaw Kai to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region for transfer to the tax authority of another jurisdiction.**  
這是由帳戶持有人向耀佳金融集團有限公司(“耀佳”)提供的自我證明表格，以作自動交換財務帳戶資料用途。耀佳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 Yaw Kai.**  
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耀佳。
- **All parts of the form must be completed (unless not applicable or otherwise specified). If space provided is insufficient, please continue on additional sheet(s). Information in fields/parts marked with an asterisk (\*) are required to be reported by Yaw Kai 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(\*)的項目為耀佳須向稅務局申報的資料。

**Part 1 Identification of Entity Account Holder 第1部 實體帳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. 對於聯名帳戶或多人聯名帳戶，每名實體帳戶持有人須分別填寫一份表格)

**(1) Legal Name of Entity or Branch 實體或分支機構的法定名稱 \*** \_\_\_\_\_

**(2) Jurisdiction of Incorporation or Organisation 實體成立為法團或設立所在的稅務管轄區** \_\_\_\_\_

**(3) Hong Kong Business Registration Number 香港商業登記號碼** \_\_\_\_\_

**(4) Current Business Address 現時營業地址**

Line 1 (e.g. Suite, Floor, Building, Street, District)  
第1行(例如: 室、樓層、大廈、街道、地區) \_\_\_\_\_

Line 2 (City) 第2行(城市) \* \_\_\_\_\_

Line 3 (e.g. Province, State) 第3行(例如: 省、州) \_\_\_\_\_

Country 國家 \* \_\_\_\_\_

Post Code/ZIP Code 郵政編碼/郵遞區號碼 \_\_\_\_\_

**(5) Mailing Address (Complete if different to the current business address) 通訊地址 (如通訊地址與現時住址不同，填寫此欄)**

Line 1 (e.g. Suite, Floor, Building, Street, District)  
第1行(例如: 室、樓層、大廈、街道、地區) \_\_\_\_\_

Line 2 (City) 第2行(城市) \* \_\_\_\_\_

Line 3 (e.g. Province, State) 第3行(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✓號，並提供有關資料。



Financial Institution 財務機構	<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  <input type="checkbox"/> 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 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
Active NFE 主動非財務實體	<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  <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  <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  <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_____）
Passive NFE 被動非財務實體	<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財務機構管理的投資實體  <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

**Part 3 Controlling Persons (Complete this part if the entity account holder is a passive NFE)**  
第 3 部 控權人(如實體帳戶持有人是被動非財務實體，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 for each controlling person. 就帳戶持有人，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。

(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 Business Registration Number. 如帳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。

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)			
(2)			
(3)			
(4)			

**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 Yaw Kai 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 Yaw Kai 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，本人是帳戶持有人/ 本人獲帳戶持有人授權簽署本表格#。

I undertake to advise Yaw Kai 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 Yaw Kai 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，本人會通知耀佳，並會在情況發生改變後30日內，向耀佳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 \_\_\_\_\_

Name 姓名 \_\_\_\_\_

Capacity 身分 \_\_\_\_\_

Date 日期 (dd日/mm月/yyyy年) \_\_\_\_\_

(e.g. director or officer of a company, partner of a partnership, trustee of a trust etc. 例如：公司的董事或高級人員、合夥的合夥人、信託的受託人等)

**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。



**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:

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

If you have any questions then please contact your tax adviser or local 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, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

**“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, Central Banks, 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, a Central Bank, 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
- 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.

**Note:** Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

**"Control"** over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

**"Controlling Person(s)"** are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("Passive NFE") then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

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, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always 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(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them 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.

**"Custodial Institution"** means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

**"Depository Institution"** means any Entity that accepts deposits in the ordinary course of a banking or similar business.

**"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).

**"Financial Institution"** means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company". Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

**"Investment Entity"** includes two types of Entities:

- (i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
- Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
  - Individual and collective portfolio management; or
  - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

- (ii) "The second type of "Investment Entity" ("Investment Entity managed by another Financial Institution") is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

**"Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction and"**

The term "Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction and" means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.



**“Investment Entity managed by another Financial Institution”** An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

**“NFE”** is any Entity that is not a Financial Institution.

**“Participating Jurisdiction”** A “Participating Jurisdiction” means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

**“Passive NFE”** Under the CRS a “Passive NFE” means any:

- (i) NFE that is not an Active NFE; and
- (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

**“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.

**“Reportable Account”** The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

**“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. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. 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 see the following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

**“Specified Insurance Company”** means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

**“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 following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

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, for Entities, a Business/company registration code/number.