耀佳金融集團
YAW KAI FINANCIAL GROUP LIMITED

Individual Tax Residency – Self-Certification Form
自我證明表格 - 個人

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 Individual Account Holder 第 1 部 個人帳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. 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)

(1) Name of Account Holder 帳戶持有人的姓名

Title (e.g. Mr, Mrs, Ms, Miss)
稱謂（例如：先生、太太、女士、小姐）

Last Name or Surname 姓氏*

First or Given Name 名字*

Middle Name(s) 中間名

(2) Hong Kong Identity Card or Passport Number
香港身份證或護照號碼

(3) Current Residence Address 現時住址

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

(4) Mailing Address (Complete if different to the current residence 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 _____

(5) Date of Birth 出生日期 * (dd日/mm月/yyyy年) _____

(6) Place of Birth 出生地點 (Not compulsory 可不填寫) _____

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 居留司法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 (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. 如帳戶持有人是香港稅務居民，稅務編號是其香港身份證號碼。

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 – 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)			
(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 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 the account holder / 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 individual 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 _____

(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. 如你不是第1部所述的個人，說明你的身分。如果你是以受權人身分簽署這份表格，須夾附該授權書的核證副本。)

Date 日期 (dd日/mm月/yyyy年) _____

Delete as appropriate 刪去不適用者

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 term 'Account Holder' means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a 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.

'Controlling Person' This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity ('NFE') then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term 'beneficial owner' as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).
If the account is maintained for an entity of which the individual is a Controlling Person, then the 'Controlling Person tax residency Self-Certification' form should be completed instead of this form.

'Financial Account' A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

'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.

'Entity' The term 'Entity' means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

'NFE' is any Entity that is not a Financial Institution.

'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.

'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.

'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

'Reportable Person' A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

'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 individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number