

自我證明表格 (個人) 指引 Instructions on Self-Certification Form (Individual)

提供自我證明表格的原因

Reasons for providing Self-Certification

為加強稅務透明度和打擊跨境逃稅，香港政府根據經濟合作與發展組織 (OECD) 制訂的「共同匯報標準」(“CRS”)，發佈《2016 稅務(修訂)(第 3 號)條例》，落實按國際標準實施「自動交換財務賬戶資料」。

To increase tax transparency and to combat cross-border tax evasion, Hong Kong Government has published Inland Revenue (Amendment) (No.3) Ordinance 2016 based on the “Common Reporting Standard” (“CRS”) released by the Organisation of Economic Co-operation and Development (“OECD”), to implement Automatic Exchange of Financial Account Information (“AEOI”) based on global standard.

根據條例要求，寶生證券及期貨有限公司(“本公司”)須識辨客戶的稅務居民身份。如果您是香港以外地區的稅務居民，本公司或需每年向香港稅務局申報您的賬戶資料。香港稅務局會與香港以外相關稅務機關交換該等資料。

Po Sang Securities and Futures Limited (the “Company”) has legal obligation to identify tax residency of customers. If you are not tax resident in Hong Kong, the Company may be required to report your account information to the Hong Kong Inland Revenue Department (the “HKIRD”) on an annual basis. The HKIRD will then exchange the information with the tax administration of relevant jurisdictions.

此表格為客戶就其稅務居民身份作出的正式聲明。您可提交此表格讓公司掌握有關您準確和最新的稅務居民身份資訊。

This is a formal declaration made by the account holder in respect of his/her/its tax residency. You can ensure the Company holds accurate and up to date information on your tax residency by completing this form.

甚麼人需填寫自我證明表格 (個人)

Who should complete the Self-Certification Form (Individual)

個人或獨資商號可提交此表格，通知公司其稅務居民身份。聯名賬戶或多人聯名賬戶的每位賬戶持有人須分別填寫一份表格。如果您需要就實體的稅務居民身份作出聲明或更新，請提交自我證明表格(實體)。如您是實體的控權人，請提交自我證明表格(實體) – 附件。

Individual or Sole Proprietor should complete this form to inform the Company of their tax residency. For joint or multiple Account Holders, please use a separate Form for each Account Holder. If you need to self-certify or update the tax residency on behalf of an entity, please complete the Self-Certification Form (Entity). If you are controlling person of an entity, please complete the Self-Certification Form (Entity) - Annex.

由於 CRS 和美國《外國賬戶稅務合規法案》(“FATCA”) 屬不同規定，本公司或會請您就 FATCA 和 CRS 分別提供資料。

As CRS and the United States Government’s Foreign Account Tax Compliance Act (“FATCA”) are separate regulation, the Company may ask you to provide information separately in relation to CRS and FATCA.

如何獲取更多資訊¹

How to obtain further information

如您對本表格或指引內容有任何查詢，請親臨或致電本公司。

您可瀏覽香港稅務局「自動交換財務賬戶資料」專頁進一步了解「自動交換財務賬戶資料」的資訊。

如對您的稅務居民身份或稅務編號有任何疑問，請諮詢專業稅務顧問意見，您亦可瀏覽 OECD「自動交換財務賬戶資料」網頁了解相關國家/地區發佈的稅務規定，和可獲接受的稅務編號 (TIN) 格式。

Please visit or call us, if you have any questions about this form or instructions.

For further information in relation to AEOI, please visit the Hong Kong Inland Revenue Department AEOI portal.

If you have any questions on defining your tax residency, you may seek advice from professional tax advisor or visit the OECD AEOI website for tax residency rules and acceptable Taxpayer Identification Number (TIN) issued by the relevant jurisdictions.

¹ 本公司查詢專線 / Enquiry Hotline : (852) 2160 8148

香港稅務局「自動交換財務賬戶資料」專頁 / Hong Kong Inland Revenue Department AEOI Portal : www.ird.gov.hk/eng/tax/dta_aeoi.htm

OECD「自動交換財務賬戶資料」網頁 / OECD AEOI Website : www.oecd.org/tax/automatic-exchange/



寶生證券及期貨有限公司

Po Sang Securities and Futures Limited

中銀香港集團成員

A member of BOCHK Group

香港中環德輔道中 71 號永安集團大廈 1 樓

1/F, Wing On House, 71 Des Voeux Road Central, Hong Kong

致：寶生證券及期貨有限公司

To: Po Sang Securities and Futures Limited

自我證明表格 (個人) Self-Certification Form (Individual)

重要提示：

Important Notes:

- 這是由賬戶持有人向寶生證券及期貨有限公司（「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。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。
This is a self-certification form provided by an account holder to Po Sang Securities and Futures Limited (“the Company”) for the purpose of automatic exchange of financial account information. The data collected may be transmitted by the Company to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.
- 如賬戶持有人的稅務居民身份有所改變，應盡快將所有變更通知公司。
An account holder should report all changes in his/ her tax residency status to the Company.
- 除不適用或特別註明外，必須填寫這份表格所有部份。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(*)的項目為申報財務機構「公司」須向稅務局申報的資料。
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 “the Company” to the Inland Revenue Department.

賬戶持有人的稅務管轄區超出 10 個，需填寫共____張自我證明表格。

The account holder has over 10 jurisdictions of residence with total ____ Self-Certification Form.

第一部 個人賬戶持有人的身份識別資料 (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)

Part 1 Identification of Individual Account Holder (For joint or multiple account holders, complete a separate form for each individual account holder.)

姓名* (英文) (中文)
Name* (English): _____ (Chinese): _____

賬戶號碼 (請填寫本公司的任何一個現存賬戶號碼):
Account Number (Please fill in any existing account number of our Company.): _____

身份證明文件種類: 香港身份證 護照/旅行證件 其他 (請列明)
Identity Document Type: HKID Passport/Travel Document Other (Please specify) _____

身份證明文件號碼:
Identity Document Number: _____

出生日期*:
Date of Birth*: _____

現居地址*:
Current Residential Address*: _____

(國家/地區*
Country/Region * _____)

通訊地址: 與現居地址相同(毋須填寫以下資料)
Correspondence Address: Same as current residential address (Not required to complete the following details)

(國家/地區
Country/Region _____)

第二部 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」)*

Part 2 Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN")*

提供以下資料，列明(a)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(香港包括在內)及(b)該居留司法管轄區發給賬戶持有人的稅務編號。列出所有(不限於 10 個) 居留司法管轄區。

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 ten) jurisdictions of residence.

如賬戶持有人的香港稅務居民，稅務編號是其香港身份證號碼。

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.

如沒有提供稅務編號，必須填寫合適的理由：

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。

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。

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。

If a TIN is unavailable, provide the appropriate reason A, B or C:

Reason A – The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.

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.

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.

居留司法管轄區 Jurisdiction of Residence	稅務編號 TIN	如沒有提供稅務編號， 勾選理由 A、B 或 C Tick Reason A, B or C if no TIN is available	如選取理由 B，必須解釋賬戶持有人不能取得稅務編號的原因 Explain why the account holder is unable to obtain a TIN if you have selected Reason B
(1)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(2)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(3)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(4)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(5)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(6)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(7)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(8)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(9)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
(10)		<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

備註:

Remark: _____

第三部 聲明及簽署

Part 3 Declarations and Signature

本人知悉及同意，公司可根據《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居留司法管轄區的稅務當局。

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 Company 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).

本人證明，就與本表格所有相關的賬戶，本人是賬戶持有人。

I certify that I am the account holder of all the account(s) to which this form relates.

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份，或引致本表格所載的資料不正確，本人會通知公司，並會在情況發生改變後30日內，向公司提交一份已適當更新的自我證明表格。

I undertake to advise the Company 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 Company with a suitably updated self-certification form within 30 days of such change in circumstances.

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。

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.



寶生證券及期貨有限公司

Po Sang Securities and Futures Limited

中銀香港集團成員

A member of BOCHK Group

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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。

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)

簽署

Signature : _____

(請以留存公司的印鑑式樣簽)

(Please sign in the same form as your specimen furnished for the Company's records.)

日期

Date : _____

For Company Use	
Account No.:	
Continuation Sheet to	
<input type="checkbox"/> Self-Certification Form	
<input type="checkbox"/> Account Opening Form	
S.V	Checked by

自我證明表格內採用的名詞及措辭釋義

Meaning of terms and expressions used in Self-Certification Forms

「賬戶持有人」“Account Holder”

「賬戶持有人」指被維持該財務賬戶的財務機構列明為或識辨為賬戶的持有人的人士，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賬戶的持有人或擁有人，則賬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賬戶的持有人或擁有人，則賬戶持有人是該合夥，而非合夥的合夥人。

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.

除財務機構外，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賬戶，他不會被視為賬戶持有人。在這種情況下，賬戶持有人應為該其他人士。以一個家長與子女開立的賬戶為例，如賬戶以家長為子女的合法監護人名義開立，子女會被視為賬戶持有人。

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.

聯名賬戶內的每個持有人都被視為賬戶持有人。

With respect to a jointly held account, each joint holder is treated as an Account Holder.

「稅務居民」“Resident for tax purposes”

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。有關稅務居民身分的更多資訊，請聯絡閣下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：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

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:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

「稅務編號」(包括具有等同功能的識辨編號)“TIN”(including “functional equivalent”)

「稅務編號」一詞指納稅人的識辨編號或具有等同功能的識辨編號(如無納稅人的識辨編號)。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分，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：<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>。

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: <http://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辨功能的其他完整號碼(「具有等同功能的識辨號碼」)。此類號碼的例子包括：

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) 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。

(for individuals) a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

(b) 就實體而言，商業/公司登記代碼/號碼。

(for Entities) a Business/company registration code/number.