

Controlling Person Tax Residency Self-Certification Form (CRS-CP)

Date 日期	day 日 / month 月 / year 年

控權人稅務居民自我證明表格 (CRS-CP)

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 Controlling Person Tax Residency Self-Certification Form?

When an account is held with DAKIN on behalf of a Passive NFE (for example certain trusts or investment vehicles), we need those individuals who exercise control of the entity to complete this 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 an "Entity Tax Residency Self-Certification Form" (CRS-E). Similarly, if you are an individual customer or a sole trader, complete an "Individual Tax Residency Self-Certification Form" (CRS-I). You can find these forms at www.dakin-capital.com.

Each controlling person 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 5. For example you may be 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.dakin-capital.com or contact your account executive.

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 ("IRD") 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. Meanings of terms and expressions used in this form (e.g. "Account Holder" and "Controlling Person") can be found in the Appendix to this form, under the "Self-Certification" section of the IRD website and under section 50A of the Inland Revenue Ordinance (Cap. 112). In the case of any inconsistency, section 50A of the Inland Revenue Ordinance (Cap. 112) shall prevail.

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。

誰需填寫控權人稅務居民自我證明表格？

如有關賬戶是由被動非財務實體（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本表格。這些個人被稱為「控權人」。

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）。同樣地，如您是個人客戶或獨資業務客戶，請填寫「個人稅務居民自我證明表格」（CRS-I）。這些表格載於 www.dakin-capital.com。每名控權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。

如您代表控權人填寫本表格，請確保他們知悉此事，並在本表格的第 5 部說明您以何種身分簽署本表格。例如：您可能是根據授權書以受權人身分填寫本表格。

如何獲取更多資訊？

如對本表格或上述指示有任何疑問，請瀏覽 www.dakin-capital.com 或致電閣下的客戶主任。

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（簡稱「稅務局」）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「控權人」），請參閱本表格附錄或瀏覽稅務局網站內的「自我證明」部分和「稅務條例」（第 112 章）第 50A 條。如有任何不一致，則以「稅務條例」（第 112 章）第 50A 條為準。

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 a controlling person 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.**

這是由控權人向申報金融／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。

- **A controlling person should report all changes in his/her tax residency status to the reporting financial institution.**

如控權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。

To: Dakin Securities Limited
Room 2701, 27/F, Tower One,
Admiralty Centre,
18 Harcourt Road,
Hong Kong

Account No: _____

Self-Certification Form – Controlling Person

Important Notes:

- This is a self-certification form provided by a controlling person 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.
- A controlling person should report all changes in his/her tax residency status to the reporting financial institution.
- 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.

Part 1 Identification of Controlling Person

(1) **Name of Controlling Person**

Title (e.g. Mr, Mrs, Ms, Miss) _____
Last Name or Surname * _____
First or Given Name * _____
Middle Name(s) _____

(2) **Hong Kong Identity Card or Passport Number** _____

(3) **Current Residence Address**

Line 1 (e.g. Suite, Floor, Building, Street, District) _____
Line 2 (City) * _____
Line 3 (e.g. Province, State) _____
Country * _____
Post Code/ZIP Code _____

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

Line 1 (e.g. Suite, Floor, Building, Street, District) _____
Line 2 (City) _____
Line 3 (e.g. Province, State) _____
Country _____
Post Code/ZIP Code _____

(5) **Date of Birth** * (dd/mm/yyyy) _____

(6) **Place of Birth** (Not compulsory)

Town/City _____
Province/State _____
Country _____

Part 2 The Entity Account Holder(s) of which you are a controlling person

Enter the name of the entity account holder of which you are a controlling person.

Entity	Name of the Entity Account Holder
(1)	
(2)	
(3)	

Part 3 Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent (“TIN”) *

Complete the following table indicating (a) the jurisdiction of residence (including Hong Kong) where the controlling person is a **resident for tax purposes** and (b) the controlling person’s TIN for each jurisdiction indicated. Indicate **all** (not restricted to five) the jurisdictions of residence.

If the controlling person is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number.

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

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

Reason B – The controlling person is unable to obtain a TIN. Explain why the controlling person 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.

Jurisdiction of Residence	TIN	Enter Reason A, B or C if no TIN is available	Explain why the controlling person is unable to obtain a TIN if you have selected Reason B
(1)			
(2)			
(3)			
(4)			
(5)			

Part 4 Type of Controlling Person

Tick the appropriate box to indicate the type of controlling person for each entity stated in Part 2.

Type of Entity	Type of Controlling Person	Entity (1)	Entity (2)	Entity (3)
Legal Person	Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital)	<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)	<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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust	Settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Beneficiary or member of the class of beneficiaries	<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)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal Arrangement other than Trust	Individual in a position equivalent/similar to settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries	<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)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 5 Declarations and Signature

I acknowledge and agree that (i) 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 (ii) such information and information regarding the controlling person and any reportable account(s) may be reported by the financial institution to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with tax authorities of another jurisdiction or jurisdictions in which the controlling person 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) .

I certify that I am the controlling person / I am authorized to sign for the controlling person # of all the account(s) held by the entity account holder(s) to which this form relates.

I undertake to advise _____ (state the name of the financial institution) 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 _____ (state the name of the financial institution) with a suitably updated self-certification form within 30 days of such change in circumstances.

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.

Signature _____

Name _____

Capacity _____

Date (dd/mm/yyyy) _____

(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.)

Delete as appropriate

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).