

Guidelines on completing the Individual / Controlling Person Self-certification Form 個人 / 控權人自我證明表格填寫指引

1. Each Employee and sole proprietor must complete the Self-certification Form - Individual.
每名僱員及獨資經營者必須填寫「自我證明表格 — 個人」。
2. If the entity account holder is a passive NFE must complete Self-certification Form – Controlling Person. For more than one Controlling Person, each Controlling Person must complete a separate Self-certification Form – Controlling Person.
如公司/機構帳戶持有人是被动非財務實體必須填寫「自我證明表格 — 控權人」。多於一個控權人，則每名控權人必須分別填寫一份「自我證明表格 — 控權人」。
3. All parts of the Self-certification Form - Individual and Self-certification Form - Controlling Person must be completed (unless not applicable or otherwise specified).
除不適用或特別註明外，必須填寫「自我證明表格 — 個人」及「自我證明表格 — 控權人」的所有部分。
4. The following information may be reported to the relevant tax authority if you are a reportable person:
如您是須申報人士，以下資料將可能被申報給相關稅務機關：
 - Name of Account Holder / Controlling Person;
帳戶持有人 / 控權人姓名;
 - Current Residence Address;
住宅地址;
 - Mailing Address;
通訊地址;
 - Date of birth;
出生日期;
 - Place of birth;
出生地點;
 - Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent (“TIN”); and
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」); 及
 - Type of Controlling Person (applicable for Controlling Person only).
控權人類別 (只適用於控權人)。
5. The Account Holder / Controlling Person is required to provide all of his/ her jurisdiction(s) of residence for tax purposes and the respective TIN(s). If a TIN is unavailable, the Account Holder / Controlling Person must provide an appropriate reason (i.e., Reason A, Reason B, or Reason C) as specified in Part 2 Section 2 of Self-certification Form - Individual or Part 3 Section 2 of Self-certification Form - Controlling Person.
帳戶持有人 / 控權人必須提供其所有居留司法稅務管轄區以及其稅務編號。如沒有提供稅務編號，帳戶持有人 / 控權人必須於「自我證明表格 — 個人」第 2 部第 2 節或「自我證明表格 — 控權人」第 3 部第 2 節中填寫合適的理由 (即理由 A、理由 B 或理由 C)。
6. If the Account Holder / Controlling Person is not a tax resident in the jurisdiction of Current Residence Address or Mailing Address, the Account Holder / Controlling Person must provide a reasonable explanation in Part 2 Section 3 of Self-certification Form - Individual or Part 3 Section 3 of Self-certification Form - Controlling Person.
如帳戶持有人 / 控權人不是住宅地址或通訊地址的稅務管轄區居民，帳戶持有人 / 控權人必須於「自我證明表格 — 個人」第 2 部第 3 節或「自我證明表格 — 控權人」第 3 部第 3 節中填寫合理解釋。
7. If the Self-certification Form – Individual or Self-certification Form - Controlling Person is not signed by the Account Holder / Controlling Person but under the power of attorney, it should be signed by the Employer and attach a certified copy of the power of attorney.
如「自我證明表格 — 個人」或「自我證明表格 — 控權人」是由受權人簽署而非由帳戶持有人 / 控權人簽署，該表格須由僱主簽署及夾附授權書的核證副本。