

CRS Self-Certification Form – Controlling Person

自我證明表格 - 控權人

Client Name 客戶名稱: _____

To: Win Securities Limited ("WSL")
Room 2537-2539, 25th Floor, Sun Hung Kai Centre,
30 Harbour Road, Wan Chai, Hong Kong
贏證券有限公司 ("贏證券")
香港灣仔新鴻基中心 25 樓 2537-2539 室

Account No. 賬戶編號: _____

Important Notes 重要提示:

- Common Reporting Standard ("CRS") is a new information gathering and reporting requirement implemented by governments around the world to protect tax system integrity. Under CRS, Win Securities Limited ("WSL") or other affiliates of WSL (collectively, the "Group") is required to determine where you are "tax resident". Completing this form will ensure the Group hold accurate information of your tax residency for reporting to the local tax authority where your account is located, which may then be shared between different countries' tax authorities.
通用報告標準 ("CRS") 是世界各國政府為保護稅收制度完整性而實施的新的信息收集和報告要求。根據 CRS，贏證券有限公司 ("贏證券") 或其關聯公司 (統稱"本集團") 必須確定您所在的"稅務居民"。填寫此表格將確保本集團持有您的稅務居民身份的準確信息，以便向您所在地的稅務機關報告，然後由不同國家的稅務機關共享。
- When an account is held with the Group on behalf of a Passive NFE (eg certain trusts or investment vehicles), we need those individuals identified as having ultimate control of the entity to complete this form. These individuals are terms "Controlling Persons". For joint or multiple controlling persons each individual will need to complete a copy of this form.
當代表被動非正規金融機構 (例如某些信託或投資工具) 向本集團持有賬戶時，我們需要被確定為對該實體擁有最終控制權的個人填寫此表格。這些人是"控制人"。對於共同或多個控制人員，每個人都需要填寫此表格的副本。
- If you are completing this form on behalf of a controlling person, please ensure 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 a representative of the entity, or completing a form under a power of attorney.
如果您是代表控制人填寫此表格，請確保您告知他們您已經這樣做並告訴我們您在第 5 部分中簽署的身份。例如，您可能是該實體的代表，或者根據授權書填寫表格。

If you have any questions on how to define your tax resident status, please visit the OECD website (<http://www.oecd.org/tax/automatic-exchange/>) or speak to your tax advisor as we are not allowed to give tax advice.
如果您對如何定義納稅居民身份有任何疑問，請訪問經合組織網站 (<http://www.oecd.org/tax/automatic-exchange/>) 或與您的稅務顧問聯繫，因為我們不允許 給出稅務建議。

Part 1 第 1 部 Identification of Controlling Person 控權人的資料

(For joint or multiple Account Holders, complete a separate form for each individual Account Holder.)

(對於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 Controlling Person 控權人的姓名

Title 稱謂 (Please tick where applicable) (請在適用的地方打勾) ☐ Mr. 先生 ☐ Mrs. 太太 ☐ Ms. 女士 ☐ Miss 小姐

Last Name or Surname 姓氏

First or Given Name 名字

Middle Name(s) 中間名

(2) Identity Card or Passport Number

身份證或護照號碼

(3) Current Residential Address 現時居住地址

Suite, Floor, Building, Street, District

室、樓層、大廈、街道、地區

City 城市

Province, State 省、州

Post Code / ZIP Code 郵政編碼/郵遞區號碼

Country 國家

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

通訊地址 (如通訊地址與現時住址不同，請填寫此欄)

Suite, Floor, Building, Street, District

室、樓層、大廈、街道、地區

City 城市

Province, State 省、州

Post Code / ZIP Code 郵政編碼/郵遞區號碼	_____
Country 國家	_____
(5) Date of Birth 出生日期 (dd/mm/yyyy)	_____

Part 2 第 2 部 The Entity Account Holder(s) of which you are a controlling person 你作為控權人的實體賬戶持有人	
Enter the name of the entity Account Holder of which you are a controlling person. 填寫你作為控權人的實體帳戶持有人	
Entity 實體	Name of Entity Account Holder 實體賬戶持有人的名稱
(1)	
(2)	
(3)	

Part 3 第 3 部 Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent ("TIN") 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 提供以下資料，列明:			
(a) the jurisdiction of residence (including Hong Kong) where the controlling person is a resident for tax purposes and 控權人的居留司法管轄區，亦即控權人的稅務管轄區(香港包括在內)及 (b) the controlling person's TIN for each jurisdiction indicated. 該居留司法管轄區發給控權人的稅務編號。 Indicate all (not restricted to five) jurisdiction of residence. 列出所有(不限於 5 個)居留司法管轄區 If the controlling person is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number. 如果賬戶持有人是香港的稅務居民，則稅務編號是香港身份證號碼。 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 A, B, C: Reason A - The jurisdiction where the controlling person is a resident for tax purposes does not issue TINs to its residents. 控權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 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. 控權人不能取得稅務編號。如選取這一理由，解釋控權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. 控權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 4 第 4 部 Type of Controlling Person 控權人類別				
Tick the appropriate box to indicate the type of controlling person for each entity stated in Part 2. 就第 2 部所載的每個實體,在適當方格內打勾,指明控權人就每個實體所屬的控權人類別。				
Type of Entity 實體類別	Type of Controlling Person 控權人類別	Entity (1) 實體(1)	Entity (2) 實體(2)	Entity (3) 實體(3)
Legal person 法人	Individual who has a controlling ownership interest (ie not less than 25% of issued share capital) 擁有控制股權的個人(即擁有不少於百分之二十五的已發行股本)	☐	☐	☐
	Individual who exercises control/is entitled to exercise control through other means (ie not less than 25% of voting rights) 以其他途徑行使控制權或有權行使控制權的個人(即擁有不少於百分之二十五的表決權)	☐	☐	☐
	Individual who holds the position of senior managing official/exercises ultimate control over the management of the entity 擔任該實體的高級管理人員/對該實體的管理行使最終控制權的個人	☐	☐	☐
Trust 信託	Settlor 財產授予人	☐	☐	☐
	Trustee 受託人	☐	☐	☐
	Protector 保護人	☐	☐	☐
	Beneficiary or member of the class of beneficiaries 受益人或某類別受益人的成員	☐	☐	☐
	Other (eg individual who exercises control over another entity being the settlor/trustee/protector/beneficiary) 其他(例如:如財產授予人/受託人/保護人/受益人為另一實體,對該實體行使控制權的個人)	☐	☐	☐
Legal Arrangement other than Trust 除信託以外的法律安排	Individual in a position equivalent/similar to settlor 處於相等/相類於受託人位置的個人	☐	☐	☐
	Individual in a position equivalent/similar to trustee 處於相等/相類於保護人位置的個人	☐	☐	☐
	Individual in a position equivalent/similar to protector 處於相等/相類於受益人或某類別受益人的成員位置的個人	☐	☐	☐
	Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries 處於相等/相類於受益人或某類別受益人的成員位置的個人	☐	☐	☐
	Other (eg individual who exercises control over another entity being equivalent/similar to settlor/trustee/protector/beneficiary) 其他(例如:如處於相等/相類於財產授予人/受託人/保護人/受益人位置的人為另一實體,對該實體行使控制權的個人)	☐	☐	☐

Part 5 第 5 部 Declarations and Signature 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 the Group 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 Group to the local tax authority where your Account is located 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 controlling person or 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.

本人證明，就與本表格所有相關的實體帳戶持有人所持有的帳戶，本人是控權人 / 本人獲控權人授權簽署本表格。

I undertake to advise the Group 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 Group 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，本人會通知集團，並會在情況發生改變後 30 日內，向集團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 身份

Date 日期(dd/mm/yyyy)

(Indicate the capacity if you are not the individual identified in Part 1. If signing under a power of attorney, attached a certified copy of the power of attorney.)
(如果你不是第 1 部分所述的個人，請說明你的身分。如果你是以受權人身分簽署這份表格，須附上該授權書核證本)

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

Meaning of terms and expressions used in Self-Certification Forms

"Account Holder"

The "Account Holder" is the person listed or identified as the holder or 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, 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.

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

"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 Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (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.

"Control"

"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 (eg 25%)) in the Equity. 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 the control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the positions of senior managing official or exercises ultimate control over the management of the Entity.

"Controlling Person(s)"

"Controlling Persons" are the natural person(s) who exercise control over an Entity. 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). The settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, must always be 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, trustee, protector or beneficiary of a trust are themselves Entities, then the Controlling Persons of the settlor, trustee, protector or beneficiary must be treated 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 to those of a trust.

"Custodial Institution"

The term "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 to 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"

The term "Depository Institution" means an authorised institution as defined by section 2(1) of the Banking Ordinance (Cap.155) or any Entity that accepts deposits in the ordinary course of a banking or similar business.

"Entity"

The term "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 (ie a natural person).

"Financial Institution"

The term "Financial Institution" means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company".

"Investment Entity"

The term "Investment Entity" means

(a) a corporation licensed under the Securities and Futures Ordinance (Cap.571) to carry out one or more of the following regulated activities:

- (i) dealing in securities;
- (ii) trading in futures contracts;
- (iii) leveraged foreign exchange trading;
- (iv) asset management;

(b) an institution registered under the Securities and Futures Ordinance (Cap.571) to carry out one or more of the following regulated activities:

- (i) dealing in securities;
- (ii) trading in futures contracts;
- (iii) asset management;

(c) a collective investment scheme authorised under the Securities and Futures Ordinance (Cap.571);

(d) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- (i) 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;

(ii) individual and collective portfolio management; or

(iii) otherwise investing, administering or managing Financial Assets or money on behalf of other entity or individual. Such activities or operations do not include rendering non-binding investment advice to a customer;

(e) 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 an Investment Entity described in (a), (b), (c) or (d) above.

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

The term "Investment Entity that is managed by another Financial Institution and located in a Non-Participating Jurisdiction" 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 paragraph (d) 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 an Investment Entity described in (a), (b), (c) or (d) above, if any of the managing Entities is such another Entity.

"NFE"

An "NFE" is any Entity that is not a Financial Institution.

"Participating Jurisdiction"

A "Participating Jurisdiction" means a jurisdiction outside Hong Kong that is specified in Part 2 of Schedule 17E of the Inland Revenue Ordinance (Cap.112).

"Participating Jurisdiction Financial Institution"

The term "Participating Jurisdiction Financial Institution" means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

"Passive NFE"

A "Passive NFE" means any: (i) NFE that is not an Active NFE; or (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.

"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. 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 OECM Automatic Exchange Portal at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

"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 OECD Automatic Exchange Portal at the following link: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>.

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

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