



Application for Business Registration Number Equivalent by Financial Institution

Attention: This application can only be submitted by a financial institution that is not carrying on business in Hong Kong.

To: Commissioner of Inland Revenue

The Financial Institution in Part 1 hereby submits an application for a Business Registration Number Equivalent for the purpose of subscribing for e-Cert (Organisational) with AEOI Functions to access the AEOI Portal. Particulars of the Financial Institution are as follows:

Part 1 Particulars of the Financial Institution

- (1) Name of Financial Institution _____
- (2) Type of Legal Form ☐ Corporation ☐ Partnership ☐ Trust ☐ Others (Please specify) _____
- (3) Nature of Legal Form ☐ Corporate ☐ Non-corporate
- (4) Type(s) of Financial Institution ☐ Custodial Institution ☐ Depository Institution
☐ Investment Entity ☐ Specified Insurance Company
- (5) Address _____
- (6) Reason why the Financial Institution is not required to apply for a business registration in Hong Kong (Note 1)
☐ The Financial Institution is a non-business entity
- Principal activities _____
- Primary income sources (e.g. dividend from investments) _____
☐ Other reasons (Please specify) _____
- (7) Date on which the Financial Institution commenced to maintain reportable accounts (Note 2) _____
- (8) Contact Person
(a) Name (Mr/Mrs/Ms/Miss) _____
(b) Post _____
(c) Email address _____
(d) Daytime contact telephone number _____
- (9) Person acting for the Financial Institution that is not a corporation to maintain financial accounts
(a) Name _____
(b) Business Registration Number / Business Registration Number Equivalent* (Note 3) _____

Part 2 Declaration

I hereby declare that to the best of my knowledge and belief, the information provided above and the documents attached (if any) are true, correct and complete.

Name of Signatory _____ Signature _____

Position held by the Signatory (Note 4) _____ Date _____

* Delete as appropriate

PERSONAL INFORMATION COLLECTION STATEMENT

The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, the data subject has the right to request access to and correction of his/her personal data. The data subject should send such request in writing to the Assessor at GPO Box 10851, Hong Kong and quote his/her file number in this Department.

Notes

1. If the Financial Institution commences to carry on any business in Hong Kong, the Financial Institution must submit an application for business registration under the Business Registration Ordinance (Cap. 310) within 1 month of the commencement of the business. The Financial Institution should also inform Assessor (Tax Treaty) in writing after submission of application for business registration.
2. The Financial Institution must give a notice to the Commissioner within 3 months after the date of the first occasion on which it commenced to maintain a reportable account via its AEOI Account under the AEOI Portal.
3. If the person maintaining financial accounts for the Financial Institution is not carrying on business in Hong Kong and does not have a Business Registration Number Equivalent, the person must submit an Application for Business Registration Number Equivalent by a Person Maintaining Financial Accounts (Form IR1461).
4. The signatory must be an individual. Persons who can sign the form are:
 - (a) the director, an officer or the liquidator if the Financial Institution is a corporation;
 - (b) the partner if the Financial Institution is a partnership;
 - (c) the trustee if the Financial Institution is a trust (or the director or an officer of the corporate trustee); or
 - (d) the principal officer or responsible person if the Financial Institution is a body of persons.