



## INLAND REVENUE DEPARTMENT

### Notification of Details of Person Authorized to Register/Operate an AEOI Account

To: Commissioner of Inland Revenue

The Person in Part 1 has been authorized to act for or on behalf of the Financial Institution in Part 2 to register and operate its account under AEOI Portal. Particulars of the Person and the Financial Institution are as follows:

#### Part 1 Person authorized to act for the Financial Institution in Part 2 to register / operate AEOI account

(Notes 1 and 2) (check one box only)

**Service Provider engaged under section 50H to perform due diligence and reporting obligations**

- (a) Name \_\_\_\_\_
- (b) Business Registration Number \_\_\_\_\_
- (c) Contact Person
- (i) Name (Mr/Mrs/Ms/Miss) \_\_\_\_\_
- (ii) Email address \_\_\_\_\_
- (iii) Day-time contact telephone number \_\_\_\_\_

**Person acting for the Financial Institution under section 50E to maintain financial accounts**

(applicable only if the Financial Institution in Part 2 is not a corporation)

- (a) Name \_\_\_\_\_
- (b) Business Registration Number / Business Registration Number Equivalent\* \_\_\_\_\_  
Hong Kong Identity Card Number (Note 3) \_\_\_\_\_
- (c) Contact Person
- (i) Name (Mr/Mrs/Ms/Miss) \_\_\_\_\_
- (ii) Email address \_\_\_\_\_
- (iii) Day-time contact telephone number \_\_\_\_\_

#### Part 2 The Financial Institution the AEOI account of which is to be registered / operated by the Person in Part 1

- (1) Name of Financial Institution \_\_\_\_\_
- (2) Business Registration Number / Business Registration Number Equivalent\* (Note 4) \_\_\_\_\_
- (3) Type(s) of Financial Institution  Custodial Institution  Depository Institution  
 Investment Entity  Specified Insurance Company
- (4) Contact Person
- (a) Name (Mr/Mrs/Ms/Miss) \_\_\_\_\_
- (b) Hong Kong Identity Card Number \_\_\_\_\_
- (c) Post \_\_\_\_\_
- (d) Email address \_\_\_\_\_
- (e) Daytime contact telephone number \_\_\_\_\_

#### Part 3 Declaration

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

Name of Signatory \_\_\_\_\_ Signature \_\_\_\_\_

Position held by the Signatory (Note 5) \_\_\_\_\_ Date \_\_\_\_\_

\* Delete as appropriate

## **PERSONAL INFORMATION COLLECTION STATEMENT**

The provision of personal data required by this form and during the processing of your notification is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your notification. 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 authorised 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. Subject to the approval of the Department, holders of specified digital certificate (i.e. e-Cert (Organisational) with AEOI Functions) of the Person in Part 1 will be allowed to:
  - (a) open an AEOI Account online for the Financial Institution;
  - (b) operate the AEOI Account of the Financial Institution;
  - (c) update the profile of the AEOI Account of the Financial Institution;
  - (d) submit notification for or on behalf of the Financial Institution; and
  - (e) furnish Financial Account Information Return for or on behalf of the Financial Institution.
2. The profile of the Financial Institution's AEOI Account should be updated immediately if the Person in Part 1 ceases to be authorized to operate the AEOI Account.
3. If the person is an individual, provide the individual's Hong Kong Identity Card Number. If the individual is not carrying on business in Hong Kong and does not have a Business Registration Number Equivalent, an Application for Business Registration Number Equivalent by an Individual Maintaining Financial Accounts (Form IR1461) must be submitted.
4. If the Financial Institution is carrying on business in Hong Kong, an application for business registration must be submitted under the Business Registration Ordinance (Cap. 310). If the Financial Institution is not carrying on business in Hong Kong and does not have a Business Registration Number Equivalent, an Application for Business Registration Number Equivalent by Financial Institution (Form IR1458) must be submitted.
5. The signatory must be an individual. Persons who can sign the form are:
  - (a) the director or an officer 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.