



INLAND REVENUE DEPARTMENT
Application for Lead Operator Reference Number

Attention: The lead operator should either be a service provider or a person acting for a non-corporate financial institution to maintain financial accounts.

To: Commissioner of Inland Revenue

The Lead Operator in Part 1, authorized to act for the Financial Institutions in Part 2 to register and operate AEOI Accounts, hereby submits an application for a Lead Operator Reference Number (“LORN”) (Note 1). Particulars of the Lead Operator and the Financial Institutions are as follows:

Part 1 The Lead Operator authorized to act for the Financial Institutions in Part 2 to register / operate AEOI accounts

- (1) Name _____
- (2) Business Registration Number / Business Registration Number Equivalent* _____
 Hong Kong Identity Card Number (Note 2) _____
- (3) Address _____
- (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 2 The Financial Institutions AEOI accounts of which are to be registered / operated by the Lead Operator in Part 1 (Note 3)

Name	BRN or BRNE	Notification of Authorization by Financial Institution		Put down “SP” or “PMFA” (Note 5)
		Put a “√” if Form IR1459 / online notification already submitted	Put a “√” and attach Form IR1459 (Note 4)	
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10) (Note 6)				

(BRN = Business Registration Number; BRNE = Business Registration Number Equivalent)

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 7) _____ Date _____

* Delete as appropriate

PERSONAL INFORMATION COLLECTION STATEMENT

The information provided by you will be used for purposes relating to the administration of tax laws in this Department. This Department may give some of the information to other parties authorized by law to receive it. 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 personal data. A request for access to and correction of the personal data should be addressed in writing to the Assessor (Tax Treaty), GPO Box 10851, Hong Kong. Please quote the LORN or Business Registration Number of the Lead Operator in this Department.

Notes

1. The Lead Operator can use a unique LORN to login to the AEOI Accounts that the Lead Operator is authorized to operate.
2. If the Lead Operator 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.
3. The Lead Operator is required to state the details of all Financial Institution(s) AEOI accounts of which are to be registered / operated by the Lead Operator.
4. Notification of Details of Person Authorized to Register/Operate an AEOI Account (Form IR1459) must be attached to this application if the Financial Institution has not notified the Department of the authorization previously.
5. The Lead Operator's capacity should either be:
 - SP – Service Provider for Financial Institution; or
 - PMFA – Person acting for the non-corporate Financial Institution to maintain financial accounts.
6. If the Lead Operator acts for more than 10 Financial Institutions, provide the required information on a separate sheet.
7. The signatory must be an individual. If the Lead Operator is a corporate body, the form must be signed by the individual who is a director or an officer of the Lead Operator. If the Lead Operator is not a corporate body, the form must be signed by the individual who is the principal officer or responsible person.