

CbC Reporting Portal Notes on the Trial Run

(A) Scope and Timeframe of the Trial Run

The trial run consists of two phases:

Phase 1 - Account registration, submitting CbC Return under voluntary filing arrangement, and sending and receiving e-messages

Phase 2 - Notification of reporting entity and data preparation tool
[tentatively in the latter half of 2018]

(B) Pre-requisite Documents

Application for e-Cert (Organisational) with AEOI Functions

To register and operate a CbC Reporting Account, the authorized person(s) of the Reporting Entity must possess an e-Cert (Organisational) with AEOI Functions issued by the Hongkong Post Certification Authority (“HKPost”) for authentication purposes. Please allow sufficient time for HKPost to process the certificate application. More information about application for e-Cert (Organisational) with AEOI Functions can be found in the website of the [Hongkong Post e-Cert](#).

Notification of details of Service Provider (“SP”) or Person managing a non-corporate Reporting Entity (“PRM”)

If the Reporting Entity intends to authorize a SP or PRM (in case of non-corporate Reporting Entity) to register and/or operate the CbC Reporting Account on its behalf, it should notify the Department of the details of the SP or PRM. Please download and complete the “Notification of Details of Person Authorized to Register/Operate a CbC Reporting Account” ([Form IR1465](#)).

Please note that authorized persons of the SP or PRM must also possess their own e-Cert (Organisational) with AEOI Functions for authentication purposes.

Application for Lead Operator Reference Number

SP or PRM may act for more than one Reporting Entity to register / operate the CbC Reporting Accounts, and submit notifications and CbC Returns. Application for Lead Operator Reference Number ([Form IR1466](#)) may be made by SP or PRM for the facility to access, as a lead operator, the CbC Reporting Accounts of relevant Reporting Entities through one single log-in.

The completed Form IR1465 / IR1466 should submit 2 weeks before participating in the trial run:

- (a) by hand to 14/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong; or
- (b) by post to GPO Box 132, Hong Kong.

(C) Online Enrolment for the Trial Run

The Reporting Entity has to complete an [online form](#) to provide the details of the Reporting Entity, SP and PRM for the Department to conduct pre-processing before the trial run.

(D) Account Registration

The Department will send an email to the Reporting Entity providing a link for accessing the testing site. Please note that each Reporting Entity can only register one testing CbC Reporting Account. After completion of the account registration, a CbC ID Number will be generated. This CbC ID Number is valid for the trial run only.

(E) Feedback and Comments

To facilitate verification by the Department, the Reporting Entity is requested to send the following information by email to cbc_trialrun@ird.gov.hk under the subject “CbC Reporting Portal Trial Run - <CbC ID Number of the Reporting Entity>”:

- (a) a copy of the simulated Account Registration Form saved before signing;
- (b) a copy of the simulated CbC Return saved before signing; and
- (c) the relevant XML data file before encryption.

The Reporting Entity will be notified of the result of the trial run after receipt of the above information.

You may also send to this email account feedback or comments on the screen design and instructions, if any.

Important Points to Note

- (i) ALL information provided or created during the trial run, including the CbC ID Number, profile details of the CbC Reporting Account, return and notification filed, is FOR TESTING ONLY and would be DELETED upon completion of the trial run.
- (ii) The Reporting Entity has to register a CbC Reporting Account again when the CbC Reporting Portal is formally launched. The completed Form IR1465 / IR1466 submitted (if any) will be accepted as formal application or notification and need NOT be filed again.