



Authorization Form for Registration / Operation of CbC Reporting Account

To: Commissioner of Inland Revenue

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

Part 1

1.1 Details of Reporting Entity

- (a) Name _____

- (b) Business Registration Number (Note 1) _____
- (c) Nature of Legal Form Corporate Non-corporate
- (d) Contact Person
- (i) Name _____
- (ii) Post _____
- (iii) Email address _____
- (iv) Daytime contact telephone number _____

1.2 Person acting for or responsible for the management of the Reporting Entity under section 58N of the Inland Revenue Ordinance (mandatory if the Reporting Entity is not a corporation)

- (a) Name _____

- (b) Business Registration Number _____
Hong Kong Identity Card Number (Note 2) _____
- (c) Contact Person
- (i) Name _____
- (ii) Post _____
- (iii) Email address _____
- (iv) Daytime contact telephone number _____

Part 2 Person authorized to act for the Reporting Entity in Part 1 to register / operate CbC Reporting Account (Notes 3 and 4)

Service Provider engaged under section 58M of the Inland Revenue Ordinance to perform reporting obligations

- (a) Name _____

- (b) Business Registration Number _____
- (c) Contact Person
- (i) Name _____
- (ii) Post _____
- (iii) Email address _____
- (iv) Daytime contact telephone number _____

Person acting for or responsible for the management of the Reporting Entity under section 58N of the Inland Revenue Ordinance (details same as Part 1.2 above)

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 _____

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 authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.

Notes

1. If the Reporting Entity is carrying on business in Hong Kong, an application for business registration must be submitted under the Business Registration Ordinance (Cap. 310). If the Reporting Entity is not carrying on business in Hong Kong and does not have a Business Registration Number Equivalent, the Reporting Entity should write to the Department to apply for a Business Registration Number Equivalent before the submission of this Authorization Form.
2. If the person is an individual, the individual's Hong Kong Identity Card Number should be provided. If the individual is not carrying on business in Hong Kong and does not have a Business Registration Number Equivalent, the individual should write to the Department to apply for a Business Registration Number Equivalent before the submission of this Authorization Form.
3. 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 2 will be allowed to:
 - (a) open a CbC Reporting Account online for the Reporting Entity;
 - (b) operate the CbC Reporting Account of the Reporting Entity;
 - (c) update the profile of the CbC Reporting Account of the Reporting Entity;
 - (d) submit notification for or on behalf of the Reporting Entity; and
 - (e) furnish CbC Return for or on behalf of the Reporting Entity.
4. The profile of the Reporting Entity's CbC Reporting Account should be updated immediately if the Person in Part 2 ceases to be authorized to operate the CbC Reporting Account.
5. The signatory must be an individual. Persons who can sign the form are:
 - (a) the director or an officer if the Reporting Entity in Part 1 is a corporation;
 - (b) the partner if the Reporting Entity in Part 1 is a partnership;
 - (c) the trustee if the Reporting Entity in Part 1 is a trust (or the director or an officer of the corporate trustee); or
 - (d) the principal officer or responsible person if the Reporting Entity in Part 1 is a body of persons.