



Application for Lead Operator Reference Number to Register / Operate CbC Reporting Accounts

Attention: The lead operator should either be a service provider or a person acting for or responsible for the management of a non-corporate Reporting Entity.

To: Commissioner of Inland Revenue

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

Part 1 The Lead Operator authorized to act for the Reporting Entities in Part 2 to register / operate CbC Reporting Accounts

- (1) Name _____
- (2) Business Registration Number _____
 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 Reporting Entity’s CbC Reporting Accounts to be registered / operated by the Lead Operator in Part 1 (Note 3)

Name	BRN	Notification of Authorization by Reporting Entity		Put down “SP” or “PRM” (Note 5)
		Put a “√” if Form IR1465 / online notification already submitted	Put a “√” and attach Form IR1465 (Note 4)	
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10) (Note 6)				

(BRN = Business Registration 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 7) _____ Date _____

PERSONAL INFORMATION COLLECTION STATEMENT

The provision of personal data required by this document and during the processing of your application/request/notification is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application/request/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. The Lead Operator can use a unique LORN to login to the CbC Reporting Accounts that the Lead Operator is authorized to operate.
2. If the Lead Operator in Part 1 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, the individual should write to the Department to apply for a Business Registration Number Equivalent that can be used to subscribe for an e-Cert (Organisational) with AEOI Functions to access the CbC Reporting Portal before the submission of this application.
3. The Lead Operator is required to state the details of all Reporting Entities' CbC Reporting Accounts of which are to be registered / operated by the Lead Operator.
4. Notification of Details of Person Authorized to Register/Operate a CbC Reporting Account (Form IR1465) must be attached to this application if the Reporting Entity in Part 2 has not notified the Department of the authorization previously.
5. The Lead Operator's capacity should either be:
 - SP – Service Provider for Reporting Entity; or
 - PRM – Person acting for or responsible for the management of the non-corporate Reporting Entity.
6. If the Lead Operator acts for more than 10 Reporting Entities, provide the required information on a separate sheet.
7. The signatory must be an individual. If the Lead Operator in Part 1 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.