



**Inland Revenue Department**  
**The Government of the Hong Kong Special Administrative Region**  
**of the People's Republic of China**

**AEOI Portal**  
**A Guide to Account Registration**

**January 2021**

For more information, please visit [the webpage about the AEOI Portal](#).

## Preface

The purpose of this guide is to provide step-by-step instructions on how to register with the AEOI Portal. It specifies:

- (a) what information will be required for the registration;
- (b) the procedures required before online registration, as appropriate; and
- (c) the steps required for the online registration process.

This guide is provided for information purposes only, and is subject to change without notice. Screenshots contained in this guide are intended for illustrative only and may not exactly match with the actual screens displayed in the AEOI Portal. In case of doubt, enquiries may be made to the Inland Revenue Department (“IRD”) by email to:

- (a) [aeoi\\_gen@ird.gov.hk](mailto:aeoi_gen@ird.gov.hk) (General Enquiry);
- (b) [aeoi\\_it@ird.gov.hk](mailto:aeoi_it@ird.gov.hk) (Enquiry relating to XML Schema).

Other relevant publications are available on the IRD website and the AEOI Portal:

- (a) [Guidance for Financial Institutions](#);
- (b) [Financial Account Information Return XML Schema and User Guide](#);
- (c) [A Guide to Return Filing](#).

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## **1 Introduction**

### ***1.1 Overview of the AEIO Portal***

1.1.1 AEIO Portal is a system designated by the Commissioner of Inland Revenue under Part 8A of the Inland Revenue Ordinance (Cap. 112) (“IRO”). Financial institutions (“FIs”) must register an AEIO Account online before accessing the following functions provided under the AEIO Portal:

- (a) updating the profile;
- (b) sending e-message to and receiving e-message from IRD;
- (c) submitting e-notification;
- (d) checking status of Financial Account Information Return (“e-Return”);
- (e) preparing data files using Data Preparation Tool;
- (f) submitting test data file to IRD for validation;
- (g) filing the e-Return<sup>1</sup>; and
- (h) submitting amended records after filing e-Return<sup>1</sup>.

### ***1.2 Person processing the Registration***

1.2.1 The account registration can be processed by any of the following persons:

- (a) the FIs;
- (b) for non-corporate FIs, the persons maintaining financial accounts (“PMFAs”) under section 50E of the IRO; or
- (c) service providers (“SPs”) engaged under section 50H of the IRO.

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<sup>1</sup> Not applicable to the non-corporate FIs

## **2 Getting Started**

### **2.1 *Authorized Person***

2.1.1 The FI, PMFA or SP must authorize an individual (“Authorized Person”) to process the registration and should make available before online registration the following information and document:

- (a) Business Registration Number (“BRN”) or Business Registration Number Equivalent (“BRNE”) of the FI to be registered; and
- (b) e-Cert (Organisational) with AEOI Functions.

### **2.2 *Business Registration Number***

2.2.1 During the online registration process, the Authorized Person is required to input the BRN of the FI. In general, a FI should have registered under Business Registration Ordinance (Cap. 310) if it carries on business in Hong Kong. If the FI does not have a BRN but is carrying on business in Hong Kong, it should submit an application for business registration to the Business Registration Office before proceed to online registration.

2.2.2 If the FI is not carrying on a business in Hong Kong, it should complete and submit to IRD an [“Application for Business Registration Number Equivalent by Financial Institution”](#) (Form IR1458) to request for a BRNE. IRD will assign a unique BRNE to the FI, where appropriate.

### **2.3 *e-Cert (Organisational) with AEOI Functions***

2.3.1 The Authorized Person has to use the e-Cert (Organisational) with AEOI Functions of the FI, PMFA or SP (“Subscribing Organization”) he/she represented for authentication. Therefore, the Subscribing Organization shall apply for its e-Cert (Organisational) with AEOI Functions before performing online registration.

2.3.2 Generally, the following documents are required for an application for e-Cert (Organisational) with AEOI Functions:

- (a) completed application form and supplementary application form(s);
- (b) signed copy of each Authorized Person’s HKID card;
- (c) copy of Business Registration Certificate, if appropriate;

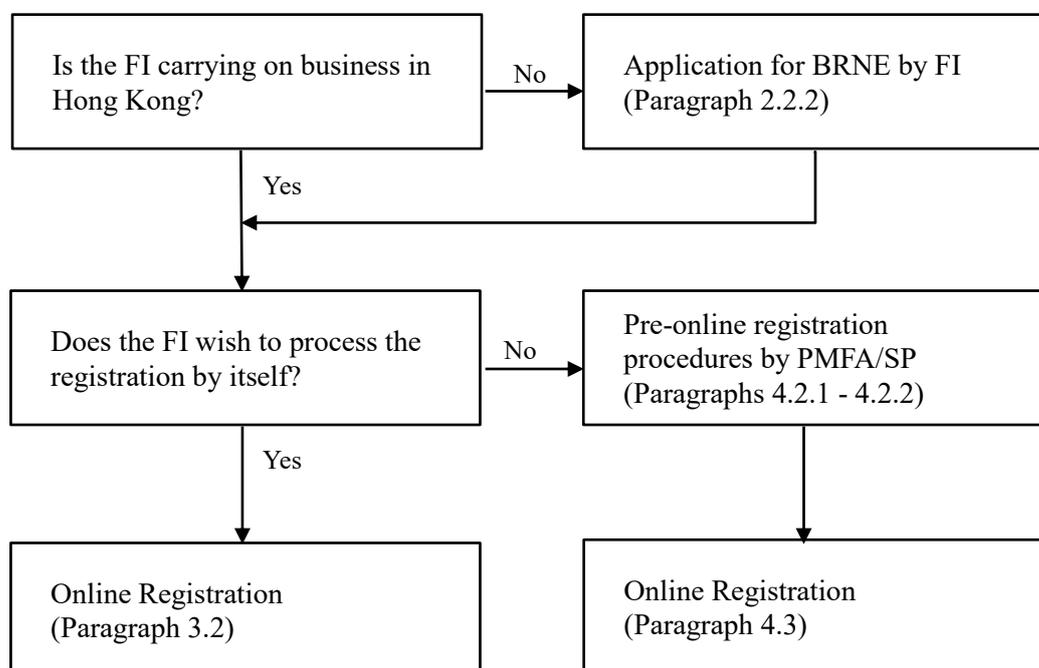
- (d) IRD reference letter indicating the FI’s BRNE (if the FI is not carrying on business in Hong Kong);
- (e) copy of Certificate of Incorporation / Certificate of Registration issued by the Companies Registry (in the case of limited companies).

In any case, the Subscribing Organization should check with the Hongkong Post Certification Authority for details of the application procedures and required documents. For more information, please visit the website of the [Hongkong Post Certification Authority](#).

## 2.4 Registration Process

2.4.1 FI, SP and PMFA can perform the registration online using its own e-Cert (Organisational) with AEOI Functions. However, if a FI intends to authorize its PMFA or SP to register an account on its behalf, additional steps (i.e. those mentioned in paragraphs 4.2.1 and 4.2.2) are required to be taken before online registration.

2.4.2 The following diagram summarizes the flow of the registration process:



## **2.5 System Requirements**

2.5.1 Current versions of major browsers, namely Firefox, Internet Explorer, Chrome and Safari, are acceptable for accessing the AEOI Portal. However, the browser settings of the Subscribing Organization must be set in the following manner:

- (a) JavaScript enabled;
- (b) Session cookies enabled;
- (c) Web browser encryption enabled (at least TLS v1.2).

## 3 Registration by the Financial Institution

### 3.1 Registration Steps

3.1.1 The online registration process consists of the following steps:

Step 1	Authentication (Paragraph 3.2.2)
Step 2	Read Terms and Conditions (Paragraph 3.2.3)
Step 3	Enter Details of the FI (Paragraph 3.2.4)
Step 4	Enter Contact Information (Paragraph 3.2.5)
Step 5	Enter Details of Service Provider (Optional) (Paragraph 3.2.6)
Step 6	Enter Details of Authorized Representative (Optional) (Paragraph 3.2.7)
Step 7	Submit Notification (Paragraph 3.2.8)
Step 8	Sign and Confirm (Paragraph 3.2.9)

### 3.2 Online Registration

3.2.1 The Authorized Person should first visit the AEOI Portal landing page:

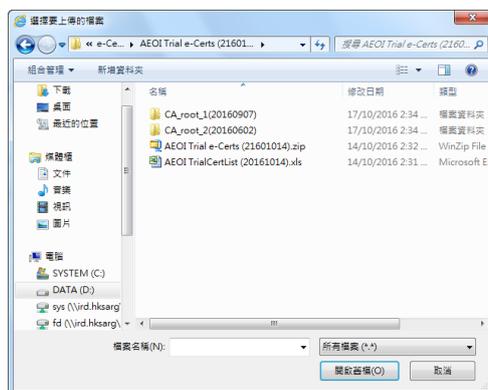
The screenshot shows the AEOI Portal landing page. At the top, there is a purple header with the Inland Revenue Department logo and the text 'AEOI Portal'. Below the header, the main content area is divided into several sections. On the left, there is a 'Welcome to AEOI Portal' section, followed by a description of the portal's purpose. Below this, there are sections for 'Opening of AEOI Account', 'Preparation of Data Files', and 'Encryption of Data Files'. On the right side, there are sections for 'Existing Account' (with a login field) and 'New Account' (with a 'Register' button highlighted by a red arrow). A 'More Information' section contains links for User Guide, Online Demo, Frequently Asked Questions, List of Reportable Jurisdictions, Submission of Test Data File, and Contact Us.

Click the **Register** button to start the registration process.

## Step 1 of 8 – Authentication

3.2.2 The Authorized Person has to enter the BRN/BRNE of the FI and use the e-Cert (Organisational) with AEOI Functions of the FI for authentication.

- A. **Business Registration Number** – Enter the BRN/BRNE of the FI. If the FI does not have a BRN/BRNE, follow the procedures in paragraph 2.2 above.
- B. **File Location** – Click the **Browse** button to search for the e-Cert (Organisational) with AEOI Functions located on the Authorized Person’s computer. If the Authorized Person does not have an e-Cert (Organisational) with AEOI Functions, follow the procedures in paragraph 2.3 above.



- C. **Password** – Enter the password of the e-Cert (Organisational) with AEOI Functions.
- D. Click the **Continue** button to proceed to the next step.
- E. Click the **Abort** button if the Authorized Person wishes to terminate the registration.

## Step 2 of 8 – Read Terms and Conditions

3.2.3 The Terms and Conditions for use of the AEOI Portal will be displayed for agreement by the Authorized Person representing the FI.

The screenshot shows the 'Account Registration' page for the AEOI Portal. The page title is 'Step 2 of 8 - Read Terms and Conditions'. Below the title, it says 'Please read carefully the following Terms and Conditions.' A scrollable window displays the 'Terms and Conditions for Use of the AEOI Portal' from the Inland Revenue Department. The document includes a 'Definitions' section with terms like AEOI Portal, AEOI Account, Reporting FI, Service Provider, and Lead Operator. It also includes a 'Services provided in the AEOI Portal' section. At the bottom of the scrollable area, there is a checkbox that is checked, followed by the text 'GREG Jeff of SOLIDEM LTD.' and 'I have read and agree to the terms and conditions stated above.' To the right of this text are two buttons: 'Abort' and 'Continue'.

- A. Read carefully the Terms and Conditions.
- B. If the Authorized Person accepts the Terms and Conditions, check the box .
- C. Names of the Authorized Person and FI will be extracted from the Authorized Person's e-Cert (Organisational) with AEOI Functions. If the name shown is incorrect, contact the Hongkong Post for rectification.
- D. Click the **Continue** button to proceed to the next step.

### Step 3 of 8 – Enter Details of the Financial Institution

3.2.4 The Authorized Person is required to enter details of the FI to set up the account profile of the FI.

**Account Registration**

Step 3 of 8 - Enter Details of the Financial Institution

**Details of the Financial Institution**

Name of the Financial Institution

Trade Name

Type of Legal Form

Nature of Legal Form  Corporate  Non-corporate

Company Number (issued by Companies Registry), if applicable

Global Intermediary Identification Number, if applicable

Business Address

Flat/Room  Block  Floor

Name of Building

No. & Name of Street

District

HK  Kowloon  N.T.

Postal Address  Same as Business Address

**Type(s) of Financial Institution** (Check all that apply)

Custodial Institution

- A. **Name of the Financial Institution** – Name of the FI is extracted from IRD’s records. If the name shown is incorrect, write to the Assessor (Tax Treaty) (Address: GPO Box 10851, Hong Kong) indicating the correct name with documents in support and the BRN/BRNE of the FI.
- B. **Trade name** – Enter trade name of the FI.
- C. **Type of Legal Form** – Click the drop-down arrow to select the type of legal form of the FI. There are four allowable options: Corporation, Partnership, Trust and Others.
- D. **Nature of Legal Form** – Select the nature of legal form of the FI:
  - If the type of legal form is “Corporation”, select “Corporate”;
  - If the type of legal form is “Partnership” or “Trust”, select “Non-corporate”;
  - If the type of legal form is “Others”, select “Corporate” or “Non-corporate”, where appropriate.
- E. **Company Registration Number** – Enter the Company Registration Number issued by the Companies Registry in Hong Kong, if any.

- F. **Global Intermediary Identification Number** – Enter the Global Intermediary Identification Number (GIIN) issued by the Internal Revenue Service of the United States (which comprises 19 characters and is in the format shown: XXXXXX.XXXXX.XX.XXX) if the FI has registered with the Internal Revenue Service.
- G. **Business Address** – Enter business address of the FI.
- H. **Postal Address** – Enter postal address of the FI. Select “Same as Business Address” if the FI’s postal address is the same as its business address.

The screenshot shows the 'Type(s) of Financial Institution' section of the AEOI Portal. At the top, there is a navigation bar with the Inland Revenue Department logo and 'AEOI Portal' text. The main heading is 'Type(s) of Financial Institution [Check all that apply]'. Below this, there are several categories with checkboxes and radio buttons:

- Custodial Institution
- Depository Institution
  - An authorized institution as defined by the Banking Ordinance (Cap. 155)
  - An entity that accepts deposits in the ordinary course of a banking business or similar business
- Investment Entity
  - A corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out the specified regulated activities (The Central Entity Number (CE No.) is )
  - An institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out the specified regulated activities
  - A collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571)
  - An entity that primarily conducts the specified activities or operations for its customers (e.g. trading in securities etc.; portfolio management; investing, administering or managing financial assets)
  - An entity that is managed by another financial institution and whose gross income is primarily attributable to investing, reinvesting, or trading in financial assets
- Specified Insurance Company
  - An insurer authorized under the Insurance Companies Ordinance (Cap. 41)
  - An entity with gross income or aggregate value of assets exceeding the specified thresholds

Below this section is a checkbox for 'Person who acts for the Financial Institution to maintain Financial Accounts (if the Financial Institution is not a corporation) under section 50E'. The checkbox is unchecked. Below it is a form with the following fields:

- Business Registration Number:
- Name:
- Contact Person of the Person maintaining Financial Accounts:
  - Title:
  - Surname:
  - Given Name:
  - Post:
  - Day-time Contact Telephone Number:
  - Email Address of the Contact Person:
  - Confirm Email Address of the Contact Person:

At the bottom right of the form, there are three buttons: 'Abort', 'Back', and 'Continue'.

- I. **Types of Financial Institution** – Check **all** appropriate box(es)  to select type(s) of the FI. The FI must fall within **at least one** of the categories.
- J. **Central Entity Number** – Enter the Central Entity Number issued by the Securities and Futures Commission if the FI is a licensed corporation or a registered institution under the Securities and Futures Ordinance to carry out the specified regulated activities.

- K. **Person who acts for the Financial Institution to maintain Financial Accounts** – If the FI is not a corporation and has commenced to maintain a reportable account, details of the PMFA and its contact person must be provided.
- **Business Registration Number** – Enter BRN/BRNE<sup>2</sup> of the PMFA.
  - **Name** – Name of the PMFA corresponding to the entered BRN/BRNE will be extracted from IRD’s records. If the name shown is incorrect, check whether the entered BRN/BRNE of the PMFA is correct or not.
  - **Contact Person of the Person maintaining Financial Accounts**
    - **Title** – Click the drop-down arrow to select the title.
    - **Surname** – Enter surname.
    - **Given Name** – Enter given name.
    - **Post** – Enter post.
    - **Day-time Contact Telephone Number** – Enter day-time contact telephone number.
    - **Email Address of the Contact Person** – Enter the email address. If the email address entered is a personal email address or a shared mailbox address, due consideration should be given to confidentiality and data safeguards issue. As an important reminder, whenever a message is received in the Message Box of the FI’s AEOI Account, the PMFA’s contact person will be notified by an alert message sent to this email address.
    - **Confirm Email Address of the Contact Person** – Enter the email address again (which must match with the previous entry).
- L. Click the **Continue** button to proceed to next step.

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<sup>2</sup> If the PMFA is a person not carrying on a business in Hong Kong, the person should complete and submit to IRD an “Application for Business Registration Number Equivalent by a Person Maintaining Financial Accounts” (Form IR1461) to request for a BRNE. Please email to [aeoi\\_gen@ird.gov.hk](mailto:aeoi_gen@ird.gov.hk) to obtain the Form.

Step 4 of 8 – Enter Contact Information

3.2.5 Every FI must provide information of at least 1 but not more than 3 contact persons. Each contact person will receive an alert message from IRD by email when the FI's Message Box in the AEOI Portal receives an electronic notice. It is advisable to designate contact persons who are holders of e-Cert (Organisational) with AEOI Functions so that they could, upon receipt of the alert message, access the FI's AEOI Account to view the electronic notice.

The screenshot shows the AEOI Portal interface. At the top, there is a navigation bar with the Inland Revenue Department logo and the text 'Inland Revenue Department The Government of the Hong Kong Special Administrative Region of the People's Republic of China'. To the right, there are icons for home, search, and language selection (ENG, 繁體, EXIT). Below the navigation bar, the page title is 'Account Registration' and the current step is 'Step 4 of 8 - Enter Contact Information'. The main content area is titled 'Details of Contact Person' and contains the text: 'The following individual has been authorized to receive messages from the Department through below email address:'. Below this text is a form titled 'Contact Person 1' with the following fields: Title (a drop-down menu), Surname, Given Name, Post, Day-time Contact Telephone Number, Email Address of the Contact Person, and Confirm Email Address of the Contact Person. A 'More' button is located at the bottom right of the form. Below the form, there is a note: 'Note: Not more than three contact persons can be authorized to receive messages from the Department.' At the bottom of the page, there are three buttons: 'Abort', 'Back', and 'Continue'. A red arrow points upwards to the 'Continue' button.

- A. **Title** – Click the drop-down arrow to select the title.
- B. **Surname** – Enter surname.
- C. **Given Name** – Enter given name.
- D. **Post** – Enter post.
- E. **Day-time Contact Telephone Number** – Enter day-time contact telephone number.
- F. **Email Address of the Contact Person** – Enter the email address. If the email address entered is a personal email address or a shared mailbox address, due consideration should be given to confidentiality and data safeguards issue. As an important reminder, whenever a message is received in the Message Box of the FI's AEOI Account, the FI's contact person will be notified by an alert message sent to this email address.

- G. **Confirm Email Address of the Contact Person** – Enter the email address again (which must match with the previous entry).
- H. Click the **More** button to enter details of another contact person. Repeat the steps in A to G above. **Not more than 3** contact persons can be authorized to receive alert messages from IRD.
- I. Click the **Continue** button to proceed to next step.

### Step 5 of 8 – Enter Details of Service Provider (Optional)

3.2.6 This step is required **only if** a SP is engaged under section 50H of the IRO. Please note that, once authorized, the SP can operate the AEOI Account of the FI and access all functions provided therein, including entering information of other SPs.

The screenshot shows the 'Step 5 of 8 - Enter Details of Service Provider (Optional)' page. At the top, there is a checkbox with the text: 'The following person has been engaged as a **service provider under section 50H of the Ordinance** to carry out the due diligence or reporting obligations of the Financial Institution and has been authorized to operate the AEOI Account of the Financial Institution and access all functions provided (The Financial Institution is not relieved from due diligence and reporting obligations despite the engagement of the service provider.):'. Below this is a form titled 'Service Provider 1' with the following fields: Business Registration Number, Name, Contact Person of the Service Provider (with a dropdown for Title), Surname, Given Name, Post, Day-time Contact Telephone Number, Email Address of the Contact Person, and Confirm Email Address of the Contact Person. At the bottom right of the form is a 'More' button. Below the form are three buttons: 'Abort', 'Back', and 'Continue'.

- A. Ensure that the box  has been checked if a SP has been engaged.
- B. **Business Registration Number** – Enter BRN of the SP. Normally, a SP should have a BRN.
- C. **Name** – Name of the SP corresponding to the entered BRN will be extracted from IRD’s records. If the name shown is incorrect, check whether the entered BRN of the SP is correct or not.

**D. Contact Person of the Service Provider**

- **Title** – Click the drop-down arrow to select the title.
- **Surname** – Enter surname.
- **Given Name** – Enter given name.
- **Post** – Enter post.
- **Day-time Contact Telephone Number** – Enter day-time contact telephone number.
- **Email Address of the Contact Person** – Enter the email address. If the email address entered is a personal email address or a shared mailbox address, due consideration should be given to confidentiality and data safeguards issue. As an important reminder, whenever a message is received in the Message Box of the FI's AEOI Account, the SP's contact person will be notified by an alert message sent to this email address.
- **Confirm Email Address of the Contact Person** – Enter the email address again (which must match with the previous entry).

E. Click the **More** button to enter details of another SP. Repeat the steps in B to D above. Details of **not more than 5** SPs can be accommodated.

F. Click the **Continue** button to proceed to next step.

## Step 6 of 8 – Enter Details of Authorized Representative (Optional)

3.2.7 This step is required **only if** a representative has been authorized to communicate with IRD.

The screenshot shows the 'Account Registration' page on the AEOI Portal. The current step is 'Step 6 of 8 - Enter Details of Authorized Representative (Optional)'. The page title is 'Details of Authorized Representative'. Below the title, it says 'Complete if a representative has been authorized'. There is a checkbox with the text 'The following person has been authorized to communicate with the Department in relation to the financial account information of the Financial Institution regarding tax matters:'. Below this is a form titled 'Authorized Representative 1'. The form has the following fields: 'Name', 'Business Registration Number, if any', 'Address' (which includes sub-fields for 'Flat/Room', 'Block', 'Floor', 'Name of Building', 'No. & Name of Street', and 'District'), and 'Representative's Reference No.'. There are radio buttons for 'HK', 'Kowloon', and 'N.T.'. At the bottom right of the form is a 'More' button. Below the form are three buttons: 'Abort', 'Back', and 'Continue'.

- A. Ensure that the box  has been checked if the FI has authorized a representative to communicate with IRD.
- B. **Name** – Enter name of the Authorized Representative.
- C. **Business Registration Number** – Enter BRN of the Authorized Representative, if any.
- D. **Address** – Enter address of the Authorized Representative.
- E. **Representative's Reference No.** – Enter reference number of the Authorized Representative. The reference number should be any combination of a maximum of 10 alpha-numeric characters. Symbols and punctuation marks such as commas, hyphens, colons and the like cannot be used. The Authorized Representative should quote this reference number in all correspondence with IRD.
- F. Click the **More** button to enter details of another Authorized Representative. Repeat the steps in B to E above. Details of **not more than 2** Authorized Representatives can be accommodated.
- G. Click the **Continue** button to proceed to next step.

Please note that the Authorized Representative **will not have the right to access or operate the FI's AEOI Account**. The Authorized Representative can communicate with IRD through the designated interface shown below:

The image displays two screenshots of the AEOI Portal website. The top screenshot shows the 'Welcome to AEOI Portal' page. It features a navigation bar with the Inland Revenue Department logo and the text 'The Government of the Hong Kong Special Administrative Region of the People's Republic of China'. The main content area is divided into several sections: 'Existing Account' (with a 'Login as' dropdown), 'New Account' (with a 'Register' button), and 'More Information' (with links for 'User Guide', 'Online Demo', 'Frequently Asked Questions', 'List of Reportable Jurisdictions', 'Submission of Test Data File', and 'Contact Us (For Authorized Representative)'). A red arrow points to the 'Contact Us (For Authorized Representative)' link. The bottom screenshot shows the 'Contact Us (For Authorized Representative)' form. It includes fields for 'To' (Assessor (Tax Treaty)), 'Sender', 'Email Address of Sender', 'AEOI ID Number of the Financial Institution', 'Subject', and 'Message'. There is also an 'e-Cert File' section with 'File Location' and 'Password' fields, and a 'Browse' button. At the bottom right, there are 'Cancel' and 'Send' buttons.

The Authorized Representative is required to use his/her own digital certificate, e.g. e-Cert (Organisational) or e-Cert (Personal) issued by the Hongkong Post Certification Authority, for authentication and access to the above service.

Step 7 of 8 – Submit Notification

3.2.8 The Authorized Person has to state whether the FI has commenced to maintain a reportable account, and if so, provide the date of commencement of maintaining the reportable account.

| 香港 | 廣東 | 英語 | 繁體 | 退出

**Inland Revenue Department**  
The Government of the Hong Kong Special Administrative Region  
of the People's Republic of China

**AEOI Portal**

**Account Registration**

**Step 7 of 8 - Submit Notification**

I, GREG Jeff, being  of SOLIDEM LTD, hereby notify the Commissioner of Inland Revenue that:

SOLIDEM LTD commenced to maintain a reportable account on  .

SOLIDEM LTD has not yet commenced to maintain a reportable account.

- A. Click the drop-down arrow to select the Authorized Person’s capacity in the FI. There are five allowable options:
- “director” – if the Authorized Person is a director of the corporate FI that submits this registration form;
  - “officer” – if the Authorized Person is a manager or company secretary of the corporate FI that submits this registration form;
  - “principal officer” – if the Authorized Person is a principal officer of the non-corporate FI that submits this registration form;
  - “responsible person”<sup>3</sup> – if the Authorized Person is a responsible person of the non-corporate FI that submits this registration form;
  - “liquidator” – if the Authorized Person is the liquidator of the corporate FI in liquidation that submits this registration form.
- B. Indicate whether the FI commenced to maintain a reportable account. If so, click the calendar icon to select the commencement date.
- C. Click the **Continue** button to proceed to next step.

<sup>3</sup> Including a partner for a partnership, a trustee for a trust, etc.

## Step 8 of 8 – Sign and Confirm

3.2.9 A simulated registration form will be generated for the Authorized Person’s verification and confirmation. After checking, the Authorized Person should use the same e-Cert (Organisational) with AEOI Functions, which is used for authentication in Step 1 (see paragraph 3.2.2 above), to sign the registration form.

**Inland Revenue Department**  
The Government of the Hong Kong Special Administrative Region  
of the People's Republic of China

**AEOI Portal**

Account Registration  
Step 8 of 8 - Sign and Confirm

**INLAND REVENUE DEPARTMENT**  
THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION  
OF THE PEOPLE'S REPUBLIC OF CHINA

**AEOI PORTAL**  
ACCOUNT REGISTRATION FORM

**PART 1 DETAILS OF THE FINANCIAL INSTITUTION**

(1) Name of the Financial Institution SOLIDEM LTD  
(2) Trade Name Testing Co Ltd  
(3) Type of Legal Form Corporation  
(4) Nature of Legal Form Corporate  
(5) Business Registration Number or Its Equivalent 10092919  
(6) Company Number  
(7) Global Intermediary Identification Number  
(8) Business Address Flat/Rm A, Block B, Floor 12, Testing Building, Top Street, Mong Kok, Hong Kong, Same as Business Address  
(9) Postal Address  
(10) Date on which the Financial Institution commenced to maintain a reportable account 2 January 2017  
(11) Types of Financial Institution  
 Custodial Institution  
 Depository Institution  
 An authorized institution as defined by the Banking Ordinance (Cap. 155)  
 An entity that accepts deposits in the ordinary course of a banking business or similar business  
 Investment Entity  
 A corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out the specified regulated activities (The Central Entity Number (CE No.) is \_\_\_\_\_)  
 An institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out the specified regulated activities (The Central Entity Number (CE No.) is ABC123)  
 A collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571)  
 An entity that primarily conducts the specified activities or operations for its customers (e.g. trading in securities etc., portfolio management, investing, administering or managing financial assets)  
 An entity that is managed by another financial institution and whose gross income is primarily attributable to investing, re-investing, or trading in financial assets  
 Specified Insurance Company  
 An insurer authorized under the Insurance Companies Ordinance (Cap. 41)  
 An entity with gross income or aggregate value of assets exceeding the specified thresholds  
(12) Person who acts for the Financial Institution to maintain Financial Accounts (if the Financial Institution is not a corporation) under section 50E  
 The following person acts for the Financial Institution to maintain Financial Accounts and has been authorized to operate the AEOI Account of the Financial Institution:  
Name \_\_\_\_\_  
Business Registration Number \_\_\_\_\_  
Contact Person of the Person maintaining Financial Accounts:  
Name \_\_\_\_\_  
Post \_\_\_\_\_  
Day-time Contact Telephone Number \_\_\_\_\_  
Email Address of the Contact Person \_\_\_\_\_

**PART 2 DETAILS OF CONTACT PERSON**

The following individual has been authorized to receive messages from the Department through below email address:  
P. 1 / 2

**PART 3 DETAILS OF SERVICE PROVIDER**

The following person has been engaged as a service provider under section 50H of the Ordinance to carry out the due diligence or reporting obligations of the Financial Institution and has been authorized to operate the AEOI Account of the Financial Institution (The Financial Institution is not relieved from due diligence and reporting obligations despite the engagement of the service provider.)  
Name Mr. John Jones  
Business Registration Number CEO  
Contact Person of the Service Provider 852-9877 5554  
Name e\_u8501@yahoo.com  
Post  
Day-time Contact Telephone Number  
Email Address of the Contact Person

**PART 4 DETAILS OF AUTHORIZED REPRESENTATIVE**

The following person has been authorized to communicate with the Department in relation to the financial account information of the Financial Institution regarding tax matters.  
Name  
Business Registration Number  
Address  
Representative's Reference No.

**PART 5 DECLARATION**

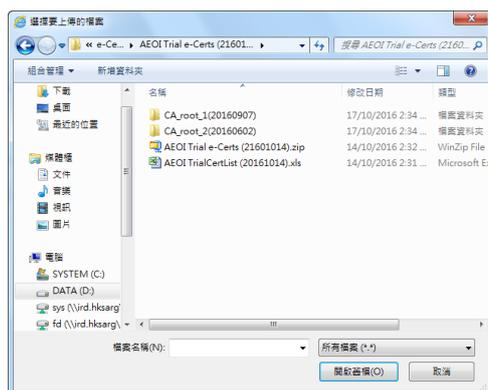
I, GREG JEFF, being director of SOLIDEM LTD, declare that to the best of my knowledge and belief, the information given in this Account Registration Form is true, correct and complete.

Heavy penalties may be incurred under the Inland Revenue Ordinance for giving incorrect information.

Signed by GREG JEFF of SOLIDEM LTD

e-Cert File  
File Location    
Password

- A. Scroll down to check all information in this simulated registration form carefully.
- B. Click the **Abort** button if the Authorized Person wishes to terminate the registration.  
(**Important Note:** ALL the input data would not be saved.)
- C. Click the **Back** button if the Authorized Person needs to correct any information in this form.
- D. Click the **Print** button if the Authorized Person wishes to print the simulated registration form.
- E. **File Location** – Click the **Browse** button to search for the e-Cert (Organisational) with AEOI Functions located on the Authorized Person’s computer.



- F. **Password** – Enter the password of the e-Cert (Organisational) with AEOI Functions.
- G. Click the **Confirm** button to complete the registration process.

### Acknowledgement

3.2.10 An acknowledgement with the AEOI ID Number will be generated upon successful submission of the registration form. The FI should use this AEOI ID Number for future access to the AEOI Portal.

Inland Revenue Department  
The Government of the Hong Kong Special Administrative Region  
of the People's Republic of China

[ENG](#) | [繁體](#) | [EXIT](#)

AEOI Portal

**Account Registration**

**Acknowledgement**

GREG Jeff, being director of SOLIDEM LTD, has successfully opened an AEOI Account for SOLIDEM LTD.

The Financial Institution's AEOI ID Number is:

AJ03944

This AEOI ID Number will be used as one of the identification references for future access to the AEOI Account.

Transaction Reference Number: AEP1 7012 6100 0505

Transaction Date/Time: 26 JAN 2017 16:36:14



- A. Click the **Print** button if the Authorized Person wishes to print the acknowledgement.
- B. Click the **Save** button if the Authorized Person wishes to save the acknowledgement.
- C. Click the **Close** button and the Authorized Person will be directed to the AEOI Portal landing page.

## Confirmation

3.2.11 Upon completion of registration, a confirmation will be sent to the Message Box of the FI's AEOI Account and an alert message will be issued to the email addresses of the contact persons of the FI, SPs and PMFA.

The screenshot displays the AEOI Portal interface. At the top, there is a purple navigation bar with the Inland Revenue Department logo and text: "Inland Revenue Department, The Government of the Hong Kong Special Administrative Region of the People's Republic of China". To the right of the logo, it says "AEOI Portal". Below the navigation bar, a grey bar contains the user's name and account information: "Welcome, GREG Jeff. You have logged in the AEOI Account of SOLIDEM LTD." and "Last login date/time: 26 JAN 2017 16:36 Status: Succeeded". There is a "Logout" button on the right. Below this, there are three tabs: "Profile", "Message Box", and "Manage Return". The "Message Box" tab is active, showing a table with one message:

Date	Subject
26 JAN 2017 16:36	AEOI Account Opening Completed 已完成開立自動交換資料帳戶

At the bottom right of the message box area, there are "Prev" and "Next" buttons.

## **4 Registration by the Person maintaining Financial Accounts / Service Provider for the Financial Institution**

### **4.1 Registration Steps**

4.1.1 If the FI intends to authorize its PMFA or SP to register an AEOI account on its behalf, additional procedures are required. Below are the required steps:

#### Pre-online registration procedures

Notify IRD of the details of the person registering for FI (Paragraph 4.2.1)
--

#### Online Registration

Step 1	Authentication (Paragraph 4.3.2)
Step 2	Read Terms and Conditions (Paragraph 4.3.3)
Step 3	Enter Details of the FI (Paragraph 4.3.4)
Step 4	Enter Contact Information (Paragraph 4.3.5)
Step 5	Enter Details of Service Provider (Optional) (Paragraph 4.3.6)
Step 6	Enter Details of Authorized Representative (Optional) (Paragraph 4.3.7)
Step 7	Submit Notification (Paragraph 4.3.8)
Step 8	Sign and Confirm (Paragraph 4.3.9)

## 4.2 Pre-online Registration Procedures

4.2.1 If a FI authorizes a PMFA/SP to open an AEOI Account on its behalf, prior notification has to be given to IRD. The FI shall complete and submit to IRD a [“Notification of Details of Person Authorized to Register/Operate an AEOI Account”](#) (Form IR1459). IRD will send a confirmation letter to the FI with a copy sent to the relevant PMFA/SP.

4.2.2 If the FI does not have a BRN but is carrying on business in Hong Kong, it should follow the procedures in paragraph 2.2.1 above. If the FI is not carrying on a business in Hong Kong, it should refer to paragraph 2.2.2 above and apply for a BRNE.

## 4.3 Online Registration

4.3.1 The Authorized Person should first visit the AEOI Portal landing page:

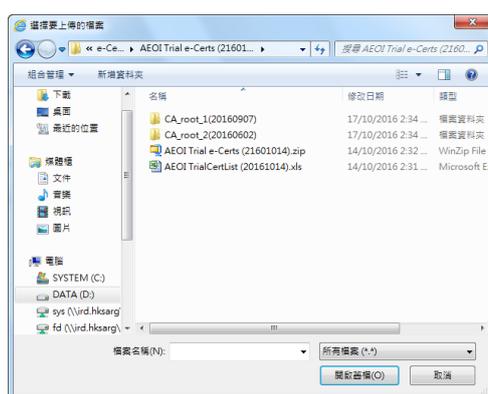
The screenshot shows the AEOI Portal landing page. The header includes the Inland Revenue Department logo and the text 'AEOI Portal'. The main content area is divided into several sections: 'Welcome to AEOI Portal', 'Opening of AEOI Account', 'Preparation of Data Files', and 'Encryption of Data Files'. On the right side, there is a 'New Account' section with a 'Register' button highlighted by a red arrow. Below the 'Register' button is a 'More Information' section with links to 'User Guide', 'Online Demo', 'Frequently Asked Questions', 'List of Reportable Jurisdictions', 'Submission of Test Data File', and 'Contact Us (For Authorized Representative)'. The footer contains 'Copyright Notice', 'Privacy Policy', 'Disclaimer', and 'Security Statement'.

Click the **Register** button to start the registration process.

## Step 1 of 8 – Authentication

4.3.2 The Authorized Person representing the PMFA/SP has to enter the BRN/BRNE of the FI and use the e-Cert (Organisational) with AEOI Functions of the PMFA/SP for authentication.

- A. **Business Registration Number** - Enter the BRN/BRNE of the FI, **NOT** the BRN of the PMFA/SP represented by the Authorized Person. If the FI does not have a BRN/BRNE, follow the procedures in paragraph 2.2 above for applying a BRN/BRNE.
- B. **File Location** – Click the **Browse** button to search for the e-Cert (Organisational) with AEOI Functions located on the Authorized Person’s computer. If the Authorized Person does not have an e-Cert (Organisational) with AEOI Functions, follow the procedures in paragraph 2.3 above.



- C. **Password** – Enter the password of the e-Cert (Organisational) with AEOI Functions.
- D. Click the **Continue** button to proceed to the next step.

## Step 2 of 8 – Read Terms and Conditions

4.3.3 The Terms and Conditions for use of the AEOI Portal will be displayed for agreement by the Authorized Person representing the PMFA/SP.

**Inland Revenue Department**  
The Government of the Hong Kong Special Administrative Region  
of the People's Republic of China

**AEOI Portal**

**Account Registration**

**Step 2 of 8 - Read Terms and Conditions**

Please read carefully the following Terms and Conditions.

**Inland Revenue Department**  
**Terms and Conditions for Use of the AEOI Portal**

**Definitions**

1. The following words and expressions shall have the following meanings:

AEOI Portal : A system designated under Part 8A of the Inland Revenue Ordinance (Cap. 112) ("IRO") for Reporting FIs to submit notifications and returns

AEOI Account : An account opened for a Reporting FI in the AEOI Portal

Reporting FI : Reporting financial institution as defined in section 50A of the IRO

Service Provider : Person engaged to carry out due diligence and/or reporting obligations for or on behalf of a Reporting FI pursuant to section 50H of the IRO

Lead Operator : Person who acts for a non-corporate Reporting FI to maintain financial accounts; or a Reporting FI's Service Provider, which is also authorized to register and operate the AEOI Account for that Reporting FI

**Services provided in the AEOI Portal**

2. The Inland Revenue Department ("IRD") shall provide to the Reporting FI services of the AEOI Portal ("the Services") and the use of the Services shall at all times be governed by the terms and conditions set out herein ("the Terms").

3. The Services are provided on an "AS IS" basis. Notwithstanding anything provided herein, IRD may add, modify and/or suspend any services and any procedures for the use of such services with or without giving any prior notice.

GREG Jeff of SOLIDEM LTD, have read and agree to the terms and conditions stated above.

- A. Read carefully the Terms and Conditions.
- B. If the Authorized Person accepts the Terms and Conditions, check the box .
- C. Names of the Authorized person and PMFA/SP he/she represented will be extracted from the e-Cert (Organisational) with AEOI Functions. If the name shown is incorrect, contact the Hongkong Post for rectification.
- D. Click the **Continue** button to proceed to the next step.

### Step 3 of 8 – Enter Details of the Financial Institution

4.3.4 The Authorized Person representing the PMFA/SP is required to enter details of the FI to set up the account profile. Part of the information will be pre-filled in accordance with the Form IR1459 submitted by the FI (paragraph 4.2.1). The Authorized Person may update the pre-filled information, as necessary.

The screenshot shows the 'Step 3 of 8 - Enter Details of the Financial Institution' form on the AEOI Portal. The form is titled 'Details of the Financial Institution' and includes the following fields and options:

- Name of the Financial Institution:** VIDEO COMPACT DISC AC WHOSLE COMPANY (highlighted with a red box)
- Trade Name:** (empty text box)
- Type of Legal Form:** Trust (dropdown menu, highlighted with a red arrow)
- Nature of Legal Form:** Corporate (radio button), Non-corporate (radio button, highlighted with a red arrow)
- Company Number (issued by Companies Registry), if applicable:** (empty text box)
- Global Intermediary Identification Number, if applicable:** (empty text box)
- Business Address:**
  - Flat/Room: (empty text box)
  - Block: (empty text box)
  - Floor: (empty text box)
  - Name of Building: (empty text box)
  - No. & Name of Street: (empty text box)
  - District: (empty text box)
  - Location: HK (radio button, selected), Kowloon (radio button), N.T. (radio button)
- Postal Address:** Same as Business Address (checkbox, checked)
- Type(s) of Financial Institution (Check all that apply):**
  - Custodial Institution (checkbox, unchecked)

- A. **Name of the Financial Institution** – Name of the FI is extracted from IRD’s records. If the name shown is incorrect, write to the Assessor (Tax Treaty) (Address: GPO Box 10851, Hong Kong) indicating the correct name with documents in support and the BRN/BRNE of the FI.
- B. **Trade name** – Enter trade name of the FI.
- C. **Type of Legal Form** – Click the drop-down arrow to select the type of legal form of the FI. There are four allowable options: Corporation, Partnership, Trust and Others.
- D. **Nature of Legal Form** – Select the nature of legal form of the FI:
  - If the type of legal form is “Corporation”, select “Corporate”;
  - If the type of legal form is “Partnership” or “Trust”, select “Non-corporate”;
  - If the type of legal form is “Others”, select “Corporate” or “Non-corporate”, where appropriate.
- E. **Company Registration Number** – Enter the Company Registration Number issued by the Companies Registry in Hong Kong, if any.
- F. **Global Intermediary Identification Number** – Enter the Global Intermediary

Identification Number (GIIN) issued by the Internal Revenue Service of the United States (which comprises 19 characters and is in the format shown: XXXXXX.XXXXXX.XX.XXX) if the FI has registered with the Internal Revenue Service.

- G. **Business Address** – Enter business address of the FI.
- H. **Postal Address** – Enter postal address of the FI. Select “Same as Business Address” if the FI’s postal address is the same as its business address.

**Type(s) of Financial Institution** *[Check all that apply]*

- Custodial Institution
- Depository Institution
- Investment Entity
  - A corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out the specified regulated activities
  - An institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out the specified regulated activities
  - A collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571)
  - An entity that primarily conducts the specified activities or operations for its customers (e.g. trading in securities etc.; portfolio management; investing, administering or managing financial assets)
  - An entity that is managed by another financial institution and whose gross income is primarily attributable to investing, reinvesting, or trading in financial assets
- Specified Insurance Company

**Person who acts for the Financial Institution to maintain Financial Accounts (if the Financial Institution is not a corporation) under section 50E**

The following person acts for the Financial Institution to maintain Financial Accounts and has been authorized to operate the AEOI Account of the Financial Institution:

Business Registration Number	10062919
Name	SOLIDEM Limited
<b>Contact Person of the Person maintaining Financial Accounts</b>	
Title	Mr
Surname	PORTER
Given Name	HARRY JACKSON
Post	
Day-time Contact Telephone Number	
Email Address of the Contact Person	tt_uat003@hotmail.com
Confirm Email Address of the Contact Person	tt_uat003@hotmail.com

Abort Back Continue

- I. **Types of Financial Institution** – Check **all** appropriate box(es)  to select type(s) of the FI. The FI must fall within **at least one** of the categories.
- J. **Central Entity Number** – Enter the Central Entity Number issued by the Securities and Futures Commission if the FI is a licensed corporation or a registered institution under the Securities and Futures Ordinance to carry out the specified regulated activities.
- K. **Person who acts for the Financial Institution to maintain Financial Accounts** – If the FI is not a corporation and has commenced to maintain a reportable account, details of the PMFA and its contact person must be provided.

- **Business Registration Number** – Enter or update the BRN/BRNE<sup>4</sup> of the PMFA, as appropriate.
  - **Name** – Name of the PMFA corresponding to the pre-filled/entered BRN will be extracted from IRD’s records, if any. If the name shown is incorrect, check whether the pre-filled/entered BRN of the PMFA is correct or not.
  - **Contact Person of the Person maintaining Financial Accounts**
    - **Title** – Click the drop-down arrow to select or update the title, as appropriate.
    - **Surname** – Enter or update the surname, as appropriate.
    - **Given Name** – Enter or update the given name, as appropriate.
    - **Post** – Enter post.
    - **Day-time Contact Telephone Number** – Enter day-time contact telephone number.
    - **Email Address of the Contact Person** – Enter or update the email address, as appropriate. If the email address entered is a personal email address or a shared mailbox address, due consideration should be given to confidentiality and data safeguards issue. As an important reminder, whenever a message is received in the Message Box of the FI’s AEOI Account, the PMFA’s contact person will be notified by an alert message sent to this email address.
    - **Confirm Email Address of the Contact Person** – If email address of the PMFA’s contact person is entered or updated by the Authorized Person, enter the email address again (which must match with the previous entry).
- L. Click the **Continue** button to proceed to next step.

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<sup>4</sup> If the PMFA is a person not carrying on a business in Hong Kong, the person should complete and submit to IRD an “Application for Business Registration Number Equivalent by a Person Maintaining Financial Accounts” (Form IR1461) to request for a BRNE. Please email to [aeoi\\_gen@ird.gov.hk](mailto:aeoi_gen@ird.gov.hk) to obtain the Form.

Step 4 of 8 – Enter Contact Information

4.3.5 Every FI must provide information of at least 1 but not more than 3 contact persons. Each contact person will receive an alert message from IRD by email when the FI’s Message Box in the AEOI Portal receives an electronic notice. It is advisable to designate contact persons who are holders of e-Cert (Organisational) with AEOI Functions so that they could, upon receipt of the alert message, access the FI’s AEOI Account to view the electronic notice.

The screenshot shows the 'Account Registration' page in the AEOI Portal. The current step is 'Step 4 of 8 - Enter Contact Information'. Under the heading 'Details of Contact Person', it states: 'The following individual has been authorized to receive messages from the Department through below email address:'. Below this is a form for 'Contact Person 1'. The form includes a dropdown menu for 'Title', and text input fields for 'Surname', 'Given Name', 'Post', 'Day-time Contact Telephone Number', 'Email Address of the Contact Person', and 'Confirm Email Address of the Contact Person'. A 'More' button is located at the bottom right of the form, with a red arrow pointing to it. Below the form, a note reads: 'Note: Not more than three contact persons can be authorized to receive messages from the Department.' At the bottom right of the page are three buttons: 'Abort', 'Back', and 'Continue'.

- A. **Title** – Click the drop-down arrow to select the title.
- B. **Surname** – Enter surname.
- C. **Given Name** – Enter given name.
- D. **Post** – Enter post.
- E. **Day-time Contact Telephone Number** – Enter the day-time contact telephone number.
- F. **Email Address of the Contact Person** – Enter the email address. If the email address entered is a personal email address or a shared mailbox address, due consideration should be given to confidentiality and data safeguards issue. As an important reminder, whenever a message is received in the Message Box of the FI’s AEOI Account, the FI’s contact person will be notified by an alert message sent to this email address.

- G. **Confirm Email Address of the Contact Person** – Enter the email address again (which must match with the previous entry).
- H. Click the **More** button to enter details of another contact person. Repeat the steps in A to G above. **Not more than 3** contact persons can be authorized to receive alert messages from IRD.
- I. Click the **Continue** button to proceed to next step.

Step 5 of 8 – Enter Details of Service Provider (Optional)

4.3.6 This step is required **only if** a SP is engaged under section 50H of the IRO. Please note that, once authorized, the SP can operate the AEOI Account of the FI and access all functions provided, including entering information of other SPs. Details of the SP will be pre-filled in accordance with information provided in the Form IR1459 submitted by the FI, if any (paragraph 4.2.1).

The screenshot shows the 'Step 5 of 8 - Enter Details of Service Provider (Optional)' page. At the top, there is a checkbox with the text: 'The following person has been engaged as a **service provider under section 50H of the Ordinance** to carry out the due diligence or reporting obligations of the Financial Institution and has been authorized to operate the AEOI Account of the Financial Institution and access all functions provided (The Financial Institution is not relieved from due diligence and reporting obligations despite the engagement of the service provider.):'. Below this is a form titled 'Service Provider 1' with the following fields: Business Registration Number, Name, Contact Person of the Service Provider (Title dropdown), Surname, Given Name, Post, Day-time Contact Telephone Number, Email Address of the Contact Person, and Confirm Email Address of the Contact Person. At the bottom right of the form is a 'More' button. Below the form are three buttons: 'Abort', 'Back', and 'Continue'.

- A. Ensure that the box  has been checked if a SP has been engaged. If a Form IR1459 has been submitted in respect of a SP (paragraph 4.2.1), the box  will be pre-checked. Removal of the check mark is allowed. If the check mark is removed, all the pre-filled information of the SP will be cleared.
- B. **Business Registration Number** – Enter or update the BRN of the SP, as appropriate. Normally, a SP should have a BRN.

- C. **Name** – Name of the SP corresponding to the pre-filled/entered BRN will be extracted from IRD’s records, if any. If the name shown is incorrect, check whether pre-filled/entered BRN of the SP is correct or not.
- D. **Contact Person of the Service Provider**
- **Title** – Click the drop-down arrow to select or update the title.
  - **Surname** – Enter or update surname, as appropriate.
  - **Given Name** – Enter or update given name, as appropriate.
  - **Post** – Enter post.
  - **Day-time Contact Telephone Number** – Enter day-time contact telephone number.
  - **Email Address of the Contact Person** – Enter or update the email address, as appropriate. If the email address entered is a personal email address or a shared mailbox address, due consideration should be given to confidentiality and data safeguards issue. As an important reminder, whenever a message is received in the Message Box of the FI’s AEOI Account, the SP’s contact person will be notified by an alert message sent to this email address.
  - **Confirm Email Address of the Contact Person** – If email address of the SP’s contact person is provided in the Form IR1459 (paragraph 4.2.1), this field will be pre-filled in accordance with that information. If the email address is entered or updated by the Authorized Person, enter the email address again (which must match with the previous entry).
- E. Click the **More** button to enter details of another SP. Repeat the steps in B to D above. Details of **not more than 5** SPs (including a SP for which a Form IR1459 is submitted) can be accommodated.
- F. Click the **Continue** button to proceed to next step.

## Step 6 of 8 – Enter Details of Authorized Representative (Optional)

4.3.7 This step is required **only if** a representative has been authorized to communicate with IRD.

The screenshot shows the 'Authorized Representative 1' form with the following fields:

- Name: [Text Input]
- Business Registration Number, if any: [Text Input]
- Address:
  - Flat/Room: [Text Input]
  - Block: [Text Input]
  - Floor: [Text Input]
  - Name of Building: [Text Input]
  - No. & Name of Street: [Text Input]
  - District: [Text Input]
- Representative's Reference No.: [Text Input]

Below the form, there are three buttons: 'Abort', 'Back', and 'Continue'.

- A. Ensure that the box  has been checked if the FI has authorized a representative to communicate with IRD.
- B. **Name** – Enter name of the Authorized Representative.
- C. **Business Registration Number** – Enter BRN of the Authorized Representative, if any.
- D. **Address** – Enter address of the Authorized Representative.
- E. **Representative's Reference No.** – Enter reference number of the Authorized Representative. The reference number must be any combination of a maximum of 10 alpha-numeric characters. Symbols and punctuation marks such as commas, hyphens, colons and the like cannot be used. The Authorized Representative should quote this reference number in all correspondence with IRD.
- F. Click the **More** button to enter details of another Authorized Representative. Repeat the steps in B to E above. Details of **not more than 2** Authorized Representatives can be accommodated.
- G. Click the **Continue** button to proceed to next step.

Please note that the Authorized Representative **will not have the right to access or operate the FI's AEOI Account**. The Authorized Representative can communicate with IRD through the designated interface shown below:

The image displays two screenshots of the AEOI Portal. The top screenshot shows the main landing page with a navigation bar at the top containing the Inland Revenue Department logo and the text 'The Government of the Hong Kong Special Administrative Region of the People's Republic of China'. The main content area is titled 'Welcome to AEOI Portal' and includes a brief description of the portal's purpose. Below this, there are three main sections: 'Opening of AEOI Account', 'Preparation of Data Files', and 'Encryption of Data Files'. On the right side, there is a sidebar with 'Existing Account' and 'New Account' options, and a 'More Information' section containing links like 'User Guide', 'Online Demo', 'Frequently Asked Questions', 'List of Reportable Jurisdictions', 'Submission of Test Data File', and 'Contact Us (For Authorized Representative)'. A red arrow points to the 'Contact Us' link. The bottom screenshot shows the 'Contact Us (For Authorized Representative)' form, which includes fields for 'To: Assessor (Tax Treaty)', 'Sender', 'Email Address of Sender', 'AEOI ID Number of the Financial Institution', 'Subject', 'Message', 'e-Cert File' (with 'File Location' and 'Browse' buttons), and 'Password'. A red arrow points down from the top screenshot to this form.

The Authorized Representative is required to use his/her own digital certificate, e.g. e-Cert (Organisational) or e-Cert (Personal) issued by the Hongkong Post Certification Authority, for authentication and access to the above service.

Step 7 of 8 – Submit Notification

4.3.8 The Authorized Person representing the PMFA/SP has to state whether the FI has commenced to maintain a reportable account, and if so, provide the date of commencement of maintaining the reportable account.

| | | | ENG | | EXIT

**Inland Revenue Department**  
The Government of the Hong Kong Special Administrative Region  
of the People's Republic of China

**AEOI Portal**

**Account Registration**

**Step 7 of 8 - Submit Notification**

I, GREG Jeff, being  of SOLIDEM LTD, hereby notify the Commissioner of Inland Revenue that:

VIDEO COMPACT DISC AC WHOSLE COMPANY commenced to maintain a reportable account on  .

VIDEO COMPACT DISC AC WHOSLE COMPANY has not yet commenced to maintain a reportable account.

- A. Click the drop-down arrow to select the Authorized Person’s capacity in the PMFA/SP. There are four allowable options:
- “director” – if the Authorized Person is a director of the corporate entity (i.e. corporate SP or corporate PMFA) that submits this registration form;
  - “officer” – if the Authorized Person is a manager or company secretary of the corporate entity (i.e. corporate SP or corporate PMFA) that submits this registration form;
  - “principal officer” – if the Authorized Person is a principal officer of the non-corporate entity (i.e. non-corporate SP or non-corporate PMFA) that submit this registration form;
  - “responsible person”<sup>5</sup> – if the Authorized Person is a responsible person of the non-corporate entity (i.e. non-corporate SP or non-corporate PMFA) that submits this registration form.
- B. Indicate whether the FI commenced to maintain a reportable account. If so, click the calendar icon to select the commencement date.
- C. Click the **Continue** button to proceed to next step.

<sup>5</sup> Including a partner for a partnership, a trustee for a trust, etc.

## Step 8 of 8 – Sign and Confirm

4.3.9 A simulated registration form will be generated for the Authorized Person's verification and confirmation. After checking, the Authorized Person should use the same e-Cert (Organisational) with AEOI Functions, which is used for authentication in Step 1 (see paragraph 4.3.2 above) to sign the registration form.

**Account Registration**  
Step 8 of 8 - Sign and Confirm

**INLAND REVENUE DEPARTMENT**  
THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION  
OF THE PEOPLE'S REPUBLIC OF CHINA  
**AEOI PORTAL**  
ACCOUNT REGISTRATION FORM

**PART 1 DETAILS OF THE FINANCIAL INSTITUTION**

(1) Name of the Financial Institution VIDEO COMPACT DISC AC WHOISLE COMPANY  
(2) Trade Name Testing Fund  
(3) Type of Legal Form Trust  
(4) Nature of Legal Form Non-corporate  
(5) Business Registration Number or Its Equivalent 30358980  
(6) Company Number  
(7) Global Intermediary Identification Number  
(8) Business Address Flat/Rm A, Block B, Floor 12, Testing Building, Top Street, Mong Kok, Hong Kong. Same as Business Address.  
(9) Postal Address  
(10) Date on which the Financial Institution commenced to maintain a reportable account 2 January 2017  
(11) Type(s) of Financial Institution  
 Custodial Institution  
 Depository Institution  
 An authorized institution as defined by the Banking Ordinance (Cap. 155)  
 An entity that accepts deposits in the ordinary course of a banking business or similar business  
 Investment Entity  
 A corporation licensed under the Securities and Futures Ordinance (Cap. 571) to carry out the specified regulated activities (The Central Entity Number (CE No.) is \_\_\_\_\_)  
 An institution registered under the Securities and Futures Ordinance (Cap. 571) to carry out the specified regulated activities (The Central Entity Number (CE No.) is \_\_\_\_\_)  
 A collective investment scheme authorized under the Securities and Futures Ordinance (Cap. 571)  
 An entity that primarily conducts the specified activities or operations for its customers (e.g. trading in securities etc., portfolio management, investing, administering or managing financial assets)  
 An entity that is managed by another financial institution and whose gross income is primarily attributable to investing, reinvesting, or trading in financial assets  
 Specified Insurance Company  
 An insurer authorized under the Insurance Companies Ordinance (Cap. 41)  
 An entity with gross income or aggregate value of assets exceeding the specified thresholds  
(12) Person who acts for the Financial Institution to maintain Financial Accounts (if the Financial Institution is not a corporation) under section 50E  
 The following person acts for the Financial Institution to maintain Financial Accounts and has been authorized to operate the AEOI Account of the Financial Institution:  
Name SOLIDEM Limited  
Business Registration Number 10062919  
Contact Person of the Person maintaining Financial Accounts:  
Name Mrs Mary James  
Post CEO  
Day-time Contact Telephone Number 982-5632 5528  
Email Address of the Contact Person m\_james01@yahoo.com

**PART 2 DETAILS OF CONTACT PERSON**

The following individual has been authorized to receive messages from the Department through below email address:

Name Mr. John James  
Post CEO  
Day-time Contact Telephone Number 852-9877 5554  
Email Address of the Contact Person m\_james01@yahoo.com

**PART 3 DETAILS OF SERVICE PROVIDER**

The following person has been engaged as a service provider under section 50H of the Ordinance to carry out the due diligence or reporting obligations of the Financial Institution and has been authorized to operate the AEOI Account of the Financial Institution (The Financial Institution is not relieved from due diligence and reporting obligations despite the engagement of the service provider.)

Name  
Business Registration Number  
Contact Person of the Service Provider  
Name  
Post  
Day-time Contact Telephone Number  
Email Address of the Contact Person

**PART 4 DETAILS OF AUTHORIZED REPRESENTATIVE**

The following person has been authorized to communicate with the Department in relation to the financial account information of the Financial Institution regarding tax matters.

Name  
Business Registration Number  
Address  
Representative's Reference No.

**PART 5 DECLARATION**

I, GREG Jeff, being director of SOLIDEM LTD, declare that to the best of my knowledge and belief, the information given in this Account Registration Form is true, correct and complete.

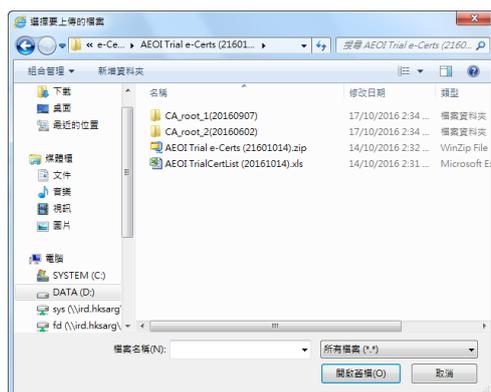
Heavy penalties may be incurred under the Inland Revenue Ordinance for giving incorrect information.

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Signed by GREG Jeff of SOLIDEM LTD

e-Cert File  
File Location    
Password

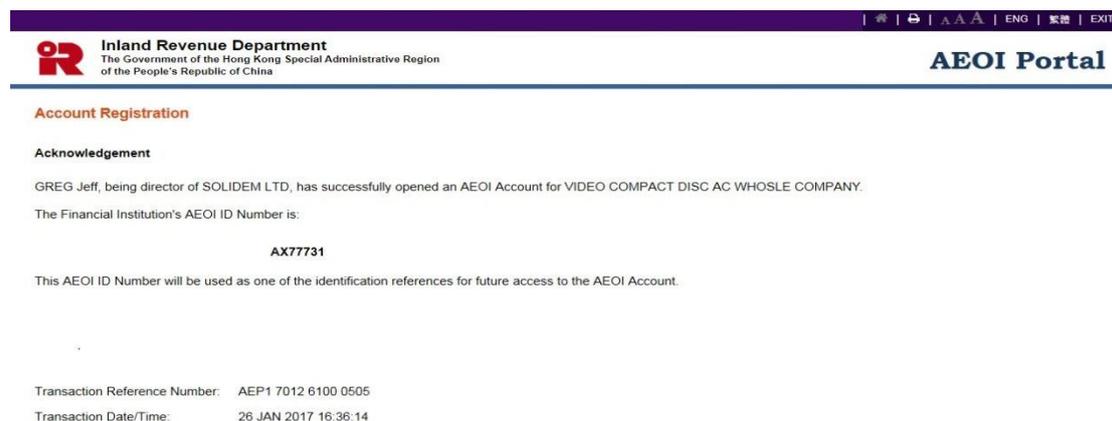
- Scroll down to check all information in this simulated registration form carefully.
- Click the **Abort** button if the Authorized Person wishes to terminate the registration.  
(**Important Note:** ALL the input data would not be saved.)
- Click the **Back** button if the Authorized Person needs to correct any information in this form.
- Click the **Print** button if the Authorized Person wishes to print the simulated registration form.
- File Location** – Click the **Browse** button to search for the e-Cert (Organisational) with AEOI Functions located on the Authorized Person's computer.



- F. **Password** – Enter the password of the e-Cert (Organisational) with AEOI Functions.
- G. Click the **Confirm** button to complete the registration process

### Acknowledgement

4.3.10 An acknowledgement with the AEOI ID Number will be generated upon successful submission of the registration form. The PMFA/SP should use this AEOI ID Number for future access to the AEOI Portal.



- A. Click the **Print** button if the Authorized Person wishes to print the acknowledgement.
- B. Click the **Save** button if the Authorized Person wishes to save the acknowledgement.
- C. Click the **Close** button and the Authorized Person will be directed to the AEOI Portal landing page.

## Confirmation

4.3.11 Upon completion of registration, a confirmation will be sent to the Message Box of the FI’s AEOI Account and an alert message will be issued to the email addresses of the contact persons of the FI, SPs and PMFA.

The screenshot displays the AEOI Portal interface. At the top, there is a navigation bar with the Inland Revenue Department logo and name, and the text 'The Government of the Hong Kong Special Administrative Region of the People's Republic of China'. To the right, it says 'AEOI Portal'. Below this, a welcome message reads: 'Welcome, GREG Jeff. You have logged in the AEOI Account of VIDEO COMPACT DISC AC WHOSLE COMPANY.' The last login date/time is '26 JAN 2017 16:36' and the status is 'Succeeded'. There is a 'Logout' button. Below the welcome message, there are three tabs: 'Profile', 'Message Box', and 'Manage Return'. The 'Message Box' tab is active, showing a table with one message:

Date	Subject
26 JAN 2017 16:36	AEOI Account Opening Completed 已完成開立自動交換資料帳戶

At the bottom right of the message box, there are 'Prev' and 'Next' buttons.