



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

**AEOI Portal**  
**A Guide to Return Filing**

**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 file a Financial Account Information Return by using the AEOI Portal. It specifies:

- (a) what information is required for online filing;
- (b) how a data file is prepared;
- (c) the procedures to be taken before online filing (e.g. encryption); and
- (d) the steps of online filing process.

This guide is provided for information purposes only, and is subject to changes without notice. Screenshots contained in this guide are intended for illustration only and may not exactly match with the actual screens displayed in the AEOI Portal. In case of doubt, enquiries can 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 in IRD’s website and the AEOI Portal:

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

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## **1 Introduction**

### ***1.1 Financial Account Information Return***

1.1.1 The Financial Account Information Return (BIR80) (“Return”) is a form prescribed by the Board of Inland Revenue for financial institutions (“FIs”) to report financial account information in relation to reportable accounts. Pursuant to sections 50C(4)(c) and 50I(1) of the Inland Revenue Ordinance (Cap. 112) (“IRO”), the Commissioner of Inland Revenue has designated that completed Returns have to be submitted in the form of an electronic record through the AEOI Portal.

### ***1.2 Who can file the Return***

1.2.1 The Return can only be filed by any of the following persons:

- (a) corporate FI;
- (b) for non-corporate FI, the person maintaining financial accounts (“PMFA”) under section 50E of the IRO; or
- (c) service provider (“SP”) engaged under section 50H of the IRO.

1.2.2 For the purposes of uploading data file(s) and/or online filing the Return, the FI, PMFA or SP (hereinafter collectively referred to as “Subscribing Organization”) must authorize an individual (“Authorized Person”) holding the e-Cert (Organisational) with AEOI Functions of the Subscribing Organization. In case the FI is a non-corporate entity, it may upload data file(s) to the AEOI Portal. However, it cannot file the Return which must be filed by the PMFA or SP.

1.2.3 The Return must be signed by an Authorized Person holding the e-Cert (Organisational) with AEOI Functions of the Subscribing Organization. The Authorized Person must have the following capacities:

- director or officer (if the Subscribing Organization is a corporation);
- principal officer or responsible person<sup>1</sup> (if the Subscribing Organization is a non-corporate entity);
- liquidator (if the Subscribing Organization is a corporate FI in liquidation).

## **2 Issue of Notice of Filing Return**

2.1 IRD will issue an electronic notice (“Notice”) to each reporting FI requiring it to file the Return. The Notice will be sent to the Message Box of the FI’s AEOI

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<sup>1</sup> Including a partner for a partnership, a trustee for a trust, etc.

Account and an alert message will then be issued to the email address of each contact person of the FI, its SP and PMFA, as provided in the profile of the FI’s AEOI Account. In general, the Notice will be issued in January each year starting from 2018 and the completed Return has to be submitted within 5 months from the date of the 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 'The Government of the Hong Kong Special Administrative Region of the People's Republic of China'. The main header reads 'AEOI Portal'. Below this, a user notification states 'CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited.' with a 'Logout' button. A menu bar contains 'Profile', 'Message Box', and 'Manage Return'. The 'Message Box' is active, displaying a table of messages:

Date	Icon	Subject
2 JAN 2018 00:15	✉	Notice of Filing Return 提交報表通知書
20 OCT 2017 11:15	📧	Validation of Test Data File 測試用的數據檔案驗證結果
10 OCT 2017 10:21	📧	AEOI Account Opening Completed 已完成開立自動交換資料帳戶

This screenshot shows the details of the 'Notice of Filing Return' message. The header is identical to the previous screenshot. The message details are as follows:

To	ABC Bank (Hong Kong) Limited
Subject	Notice of Filing Return 提交報表通知書
AEOI ID	AB12345
Date	2 JAN 2018 00:15

This is a notice issued to you under section 50C(2) of the Inland Revenue Ordinance (Cap. 112). You are required to furnish a Financial Account Information Return (the Return) reporting the required information in relation to reportable accounts with respect to any reportable jurisdiction that are maintained by you at any time during the year 2017.

The completed Return has to be submitted to the Department in the form of an electronic record using the AEOI Portal **WITHIN 5 MONTHS** from the date of this notice, i.e. on or before **2 June 2018**.

Chan Tai Man  
Assistant Commissioner

Related links

[Required information in relation to reportable accounts](#)

[Requirements specified by the Commissioner under section 50I for generating and sending the electronic record and attachments of the return](#)

## 2.2 The Subscribing Organization can log in the FI’s AEOI Account and check the current return status by using “Check Return Status” function.

The screenshot shows the 'Check Return Status' function in the AEOI Portal. The user is logged in as 'CHAN Tai Man'. The 'Manage Return' menu item is selected. The 'Check Return Status' section displays the following information:

**Financial Account Information Returns to be filed**

Year	Date of Issue	Due Date	Remarks
2017	2 JAN 2018	2 JUN 2018	

Buttons: Upload Data Files, File Return

**Financial Account Information Returns filed within the last 3 years**

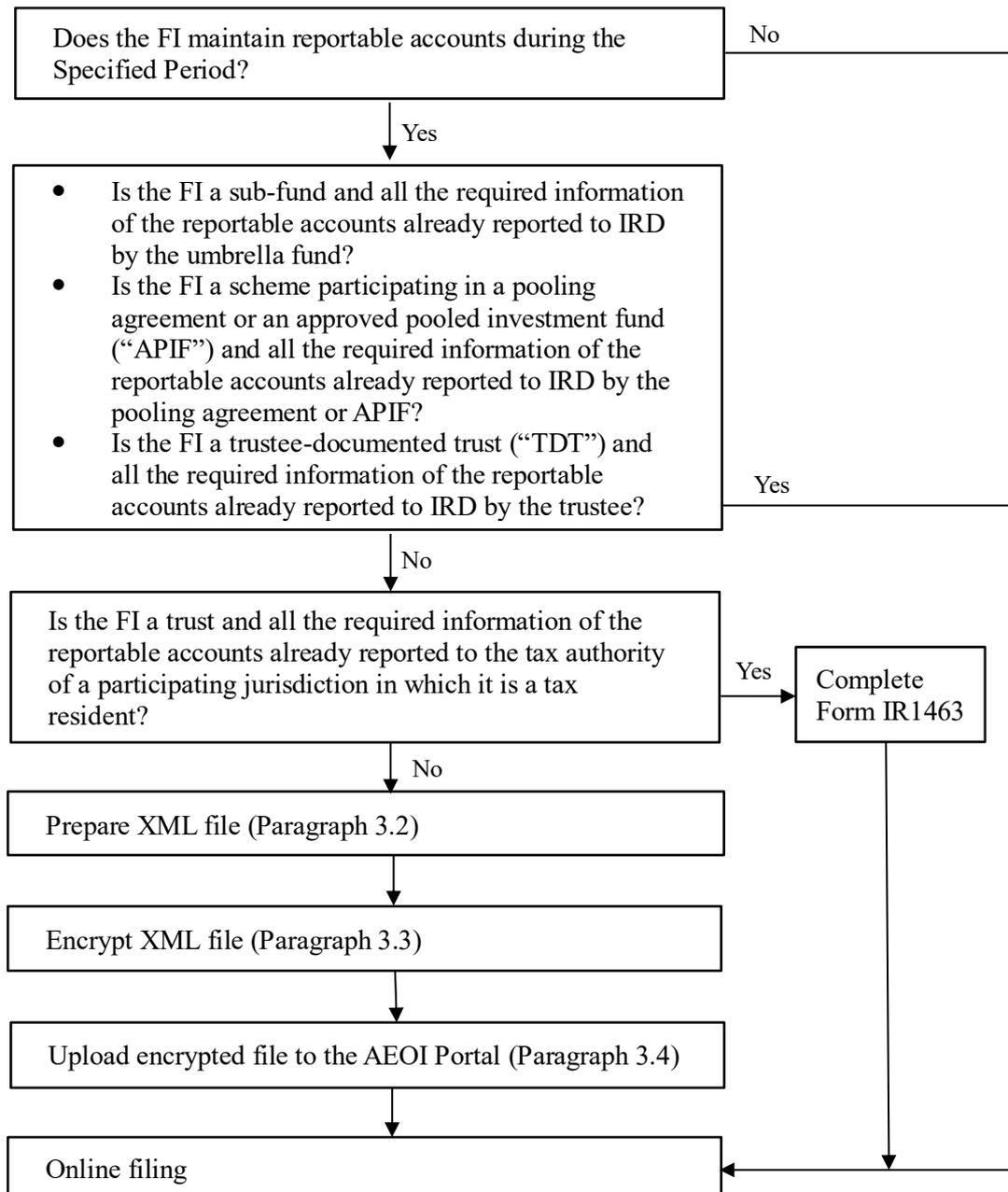
Year	Date of Issue	Date of Submission	Filed by	Remarks
There is no return filed within the last 3 years.				

Data files may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).

### 3 Pre-filing Process

#### 3.1 Overview

3.1.1 A FI that maintains reportable accounts during the period covered by the Return (“Specified Period”) is required to prepare a data file containing the required information of the reportable accounts. The following diagram summarizes the required steps:



3.1.2 If a FI receives the Notice mentioned in paragraph 2.1 but there is no data file needed to be attached, the Subscribing Organization may proceed to online filing the Return directly (i.e. paragraph 4).

## 3.2 Prepare XML File

3.2.1 The required information in relation to reportable accounts should be contained in a data file in accordance with the Return XML Schema issued by IRD. FIs may refer to the [Financial Account Information Return XML Schema User Guide](#) which explains the information required to be included in each data element of the Return XML Schema.

3.2.2 A data file may be prepared by using self-developed software or the Data Preparation Tool developed by IRD.

3.2.3 If the self-developed software is used, prior consent has to be obtained from IRD by submitting test data file to the AEOI Portal for validation before implementation.

The screenshot displays the AEOI Portal homepage. The header includes the Inland Revenue Department logo and the text 'AEOI Portal'. The main content area is titled 'Welcome to AEOI Portal' and contains several 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' sections. The 'Existing Account' section has a 'Login as' dropdown menu. The 'New Account' section has a 'Register' button. The 'More Information' section contains links for 'User Guide', 'Online Demo', 'Frequently Asked Questions', 'List of Reportable Jurisdictions', 'Submission of Test Data File' (circled in red), and 'Contact Us (For Authorized Representative)'. The footer contains links for 'Copyright Notice', 'Privacy Policy', 'Disclaimer', and 'Security Statement'.

3.2.4 Alternatively, the Data Preparation Tool developed by IRD may be used for preparing a data file. To use the Data Preparation Tool, the Authorized Person shall log in the FI's AEOI Account with the e-Cert (Organisational) with AEOI Functions of the Subscribing Organization he/she represents, and then use the "Use Data Preparation Tool" function under "Manage Return" tab.

The screenshot shows the AEOI Portal interface. At the top, there is 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 'AEOI Portal' title is on the right. Below the navigation bar, a user is logged in as 'CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited.' with a 'Logout' button. The main menu includes 'Profile', 'Message Box', and 'Manage Return'. Under 'Manage Return', there are options for 'Check Return Status' and 'Use Data Preparation Tool', with the latter circled in red. Below this, there is a section for 'Financial Account Information Returns to be fil' with a table showing a return for 2017 due on 2 JUN 2018. There are buttons for 'Upload Data Files' and 'File Return'. Another section shows 'Financial Account Information Returns filed within the last 3 years' with a table indicating no returns were filed.

3.2.5 The “User Guide of Data Preparation Tool” can be downloaded [here](#).

### 3.3 *Encrypt XML File*

3.3.1 Irrespective of how a data file is created (i.e. by self-developed software or IRD’s Data Preparation Tool), the data file has to be encrypted with the latest version of a designated tool (“the Encryption Tool”) provided by IRD before uploading to the AEOI Portal. The AEOI Portal does not accept any data file which is not encrypted by the Encryption Tool.

3.3.2 The Encryption Tool can be downloaded [here](#).

### 3.4 *Upload Data File*

3.4.1 The AEOI Portal only accepts an encrypted data file with “.dat” extension.

3.4.2 The data file to be uploaded must be connected to a Return requiring completion and filing. In other words, no data file for a year can be uploaded if no Return is issued for that year. For those cases in which the Return has been filed, if the FI wishes to upload another data file to correct the information previously submitted, it should follow the procedures in paragraph 5 below.

## Step 1 of 2 – Check return status

CHAN Tai Man, you have logged in the AEIO Account of ABC Bank (Hong Kong) Limited. Logout

Profile - Message Box - **Manage Return -**

**Check Return Status**

- Check Return Status
- Use Data Preparation Tool
- Manage Data Files
- File Return

**Financial Account Information Returns to be fil**

Year	Date of Issue	Due Date
2017	2 JAN 2018	2 JUN 2018

**Financial Account Information Returns filed within the last 3 years**

Year	Date of Issue	Date of Submission	Filed by	Remarks
There is no return filed within the last 3 years.				

Data files may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).

- Use “Check Return Status” function under “Manage Return” tab.
- Click the **Upload Data Files** button to start the uploading process.

## Step 2 of 2 – Upload data files

CHAN Tai Man, you have logged in the AEIO Account of ABC Bank (Hong Kong) Limited. Logout

Profile - Message Box - **Manage Return -**

**Upload Data Files**

Upload the data files containing the required information in relation to reportable accounts of:

- the Financial Institution
- sub-funds of the Financial Institution (if the Financial Institution is an umbrella fund with sub-funds)
- schemes participating in pooling agreement or approved pooled investment fund
- trustee-documented trust

Year 2017

Location of Encrypted Data File(s)

Browse

(A maximum of 20 data files can be selected for each upload)

**Important Note:**  
Data files have to be encrypted with an Encryption Tool provided by the Department before uploading to this Portal. The Encryption Tool can be downloaded [here](#).

Data files may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).

Where the financial institution is an umbrella fund with sub-funds, the financial account information of all sub-funds should be reported under this AEIO Account of the umbrella fund. A separate data file should be used for each sub-fund.

Where the financial institution is a pooling agreement or an approved pooled investment fund, the financial account information of all schemes participating in the pooling agreement or approved pooled investment fund should be reported under this AEIO Account of the pooling agreement or approved pooled investment fund. A separate data file should be used for each scheme.

Abort Confirm

- Indicate whether reportable accounts in the data file to be uploaded are maintained by the FI, its sub-fund (if the FI is a non-corporate umbrella fund with sub-funds), scheme (if the FI is a pooling agreement or an APIF with

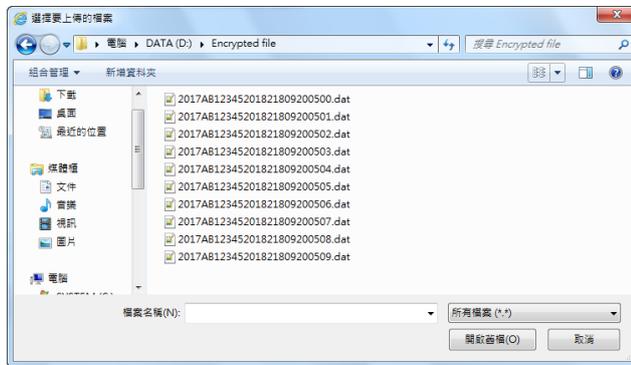
schemes participating in the pooling agreement or APIF) or TDT (of which the FI is a trustee).

Select the second radio button if the data file to be uploaded is related to a sub-fund under the umbrella fund. In that case, the financial account information of all sub-funds should be reported under the AEOI Account of the umbrella fund but separate data file must be used for each sub-fund.

Select the third radio button if the data file to be uploaded is related to a scheme participating in the pooling agreement or APIF. In that case, the financial account information of all schemes should be reported under the AEOI Account of the pooling agreement or APIF but separate data file must be used for each scheme.

Select the fourth radio button if the data file to be uploaded is related to a TDT of which the FI is a trustee. In that case, the financial account information of all TDTs should be reported under the AEOI Account of the trustee but separate data file must be used for each TDT.

- B. **Location of Encrypted Data File(s)** – Click the **Browse** button to search for the data file(s) located in the Authorized Person’s computer. For each browse, a maximum of twenty data files can be selected.



- C. **Name of Sub-fund** (This box will be displayed if the second radio button as mentioned in A above is selected) – The name of sub-fund to which the reportable accounts in the data file are related to will be extracted from the data file.

| 香港 | 繁體 | 繁體 | ENG | 繁體 | EXIT

**Inland Revenue Department**  
The Government of the Hong Kong Special Administrative Region  
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**AEOI Portal**

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. Logout

Profile ▾ | Message Box ▾ | Manage Return ▾

**Upload Data Files**

Upload the data files containing the required information in relation to reportable accounts of:

the Financial Institution  
 sub-funds of the Financial Institution (if the Financial Institution is an umbrella fund with sub-funds)  
 schemes participating in pooling agreement or approved pooled investment fund  
 trustee-documented trust

Year 2017

Location of Encrypted Data File(s)	Name of Sub-fund
<input type="text"/>	<input type="text"/>

(A maximum of 20 data files can be selected for each upload)

**Important Note:**  
Data files have to be encrypted with an Encryption Tool provided by the Department before uploading to this Portal. The Encryption Tool can be downloaded [here](#).

Data files may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).

Where the financial institution is an umbrella fund with sub-funds, the financial account information of all sub-funds should be reported under this AEOI Account of the umbrella fund. A separate data file should be used for each sub-fund.

Where the financial institution is a pooling agreement or an approved pooled investment fund, the financial account information of all schemes participating in the pooling agreement or approved pooled investment fund should be reported under this AEOI Account of the pooling agreement or approved pooled investment fund. A separate data file should be used for each scheme.

- D. **Name of Scheme** (This box will be displayed if the third radio button as mentioned in A above is selected) – The name of scheme to which the reportable accounts in the data file are related to will be extracted from the data file.
- E. **Name of Trustee-documented Trust** (This box will be displayed if the fourth radio button as mentioned in A above is selected) – The name of TDT to which the reportable accounts in the data file are related to will be extracted from the data file.

- F. Click the **Add** button to upload other data files and repeat the steps in B and C/D/E (if applicable) above. At most, twenty data files can be uploaded in one transmission.

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The Government of the Hong Kong Special Administrative Region  
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AEOI Portal

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. Logout

Profile Message Box Manage Return

**Upload Data Files**

Upload the data files containing the required information in relation to reportable accounts of:

- the Financial Institution
- sub-funds of the Financial Institution (if the Financial Institution is an umbrella fund with sub-funds)
- schemes participating in pooling agreement or approved pooled investment fund
- trustee-documented trust

Year 2017

Location of Encrypted Data File(s)

2017AB123452018021809200500.dat Remove

(A maximum of 20 data files can be selected for each upload)

Add

**Important Note:**  
Data files have to be encrypted with an Encryption Tool provided by the Department before uploading to this Portal. The Encryption Tool can be downloaded [here](#).

Data files may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).

Where the financial institution is an umbrella fund with sub-funds, the financial account information of all sub-funds should be reported under this AEOI Account of the umbrella fund. A separate data file should be used for each sub-fund.

Where the financial institution is a pooling agreement or an approved pooled investment fund, the financial account information of all schemes participating in the pooling agreement or approved pooled investment fund should be reported under this AEOI Account of the pooling agreement or approved pooled investment fund. A separate data file should be used for each scheme.

Abort Confirm

- G. Click the **Confirm** button to complete the uploading process.
- H. Click the **Abort** button if the Authorized Person wishes to terminate the uploading process.

### Acknowledgement

3.4.3 For each successful upload of data file(s), an acknowledgement will be generated.

The screenshot shows the AEOI Portal interface. At the top, there is 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 "AEOI Portal" title is on the right. Below the navigation bar, a user notification states: "CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited." There are three menu items: "Profile", "Message Box", and "Manage Return". The main content area is titled "Upload Data Files" and "Acknowledgement". It contains a message: "CHAN Tai Man of ABC Bank (Hong Kong) Limited has successfully uploaded the following data file(s) for the Year 2017 under ABC Bank (Hong Kong) Limited's AEOI Account." Below this is a table with two columns: "Serial No." and "File Name". The table contains one row with the serial number "17000756" and the file name "2017AB123452018021809200500.dat". A note below the table states: "The system will check if the data file(s) conform(s) to the data specifications issued by the Department. The validation results will be given within one business day. The serial no(s) will be used as identification in submission of Financial Account Information Return and subsequent deletion / amendment of data record." At the bottom of the screenshot, there are three buttons: "Print", "Save", and "Close". Transaction details are also visible: "Transaction Reference Number: AEP1 7051 9100 1351" and "Transaction Date/Time: 19 FEB 2018 11:11:07".

- 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 “Manage Data Files” function page.

### Validation Results

3.4.4 The system will check if the data files conform to the Return XML Schema issued by IRD and send the validation result to the Message Box of the FI’s AEOI Account as well as an alert message to the email address of each contact person of the Subscribing Organization on the next business day.

3.4.5 If the validation on the data file fails, a list of the errors will be provided as an attachment of the validation result. The Subscribing Organization should delete the invalid data file from the FI’s AEOI Account and upload a corrected data file.

3.4.6 If the validation on the data file is passed but follow-up actions are required, a list of reportable accounts in question will be provided as an attachment of the validation result. The Subscribing Organization should take necessary remedial actions. Before the Return is submitted, correction of data should be done by deleting the data file from the FI’s AEOI Account and uploading a corrected data file for

replacement. However, if the Return has already been filed, the Subscribing Organization should submit a data file for correction or deletion of data records. For details, please see paragraph 5.

The screenshot shows the AEOI Portal interface. At the top, there is 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'. To the right, it says 'AEOI Portal'. Below this, a user notification states 'CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited.' with a 'Logout' button. There are three tabs: 'Profile', 'Message Box', and 'Manage Return'. The 'Message Box' tab is active, displaying a table of messages:

Date	Subject
20 FEB 2018 00:30	Results of Data File Validation 數據檔案驗證結果
2 JAN 2018 00:15	Notice of Filing Return 提交報表通知書
20 OCT 2017 11:15	Validation of Test Data File 測試用的數據檔案驗證結果
10 OCT 2017 10:21	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.

### 3.5 Delete Data File

3.5.1 Data files can only be deleted by an Authorized Person with the following capacities:

- director or officer (if the Subscribing Organization is a corporation);
- principal officer or responsible person<sup>2</sup> (if the Subscribing Organization is a non-corporate entity);
- liquidator (if the Subscribing Organization is a corporate FI in liquidation).

3.5.2 The Authorized Person should use the “Manage Data Files” function under “Manage Return” tab to delete data files previously uploaded.

<sup>2</sup> Including a partner for a partnership, a trustee for a trust, etc.

## Step 1 of 3 – Manage data files

The screenshot shows the 'Manage Data Files' section of the AEOI Portal. At the top, there is 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 user is logged in as 'CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited.' Below this, there are tabs for 'Profile', 'Message Box', and 'Manage Return'. The main heading is 'Manage Data Files' with a 'Year' dropdown set to '2017'. There are three sections of data files:

- Data files uploaded but NOT yet attached to the Return:** A table with columns: Serial No., File Name, Upload Date, No. of Reportable Accounts, No. of Undocumented Accounts Included Therein, and Remarks. It contains two rows:
 

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein	Remarks
17000756	2017AB123452018021809200500.dat	19 FEB 2018	160	10	
17000757	2017AB123452018022214302501.dat	22 FEB 2018	1	1	Error found
- Data files already attached to the Return:** A table with the same columns as above, containing one row:
 

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein	Remarks
The Financial Institution has not yet filed the return					
- Data files uploaded after submission of the Return:** A table with the same columns as above, containing one row:
 

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein	Remarks
The Financial Institution has not yet filed the return					

At the bottom right of the first table, there are buttons for 'Upload Data Files', 'Delete Data Files' (circled in red), and 'File Return'.

- Year** – Click the drop-down arrow to select the year to which the data files to be deleted are related.
- Click the **Delete Data Files** button to proceed with the deletion process.

## Step 2 of 3 – Select data files for deletion

The screenshot shows the 'Delete Data Files' section of the AEOI Portal. It prompts the user to 'Select the data file(s) in 2017 for deletion:'. Below this is a table with columns: Serial No., File Name, Upload Date, No. of Reportable Accounts, No. of Undocumented Accounts Included Therein, and Remarks. The second row is selected with a checked checkbox.

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein	Remarks	
<input type="checkbox"/>	17000756	2017AB123452018021809200500.dat	19 FEB 2018	160	10	
<input checked="" type="checkbox"/>	17000757	2017AB123452018022214302501.dat	22 FEB 2018	1	1	Error found

At the bottom right, there are buttons for 'Abort' and 'Continue'.

- Check **all** appropriate box  to select the data files for deletion.
- Click the **Continue** button to proceed to the next step.
- Click the **Abort** button if the Authorized Person wishes to terminate the deletion process.

### Step 3 of 3 – Confirm with e-Cert (Organisational) with AEOI Functions

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

AEOI Portal

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. Logout

Profile + Message Box + Manage Return +

**Delete Data Files**

I, CHAN Tai Man, being  of ABC Bank (Hong Kong) Limited, hereby confirm that the following data file(s) should be deleted:

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein
17000757	2017AB123452018022214302501.dat	22 FEB 2018	1	1

Confirmed by CHAN Tai Man of ABC Bank (Hong Kong) Limited

e-Cert File

File Location  Browse

Password

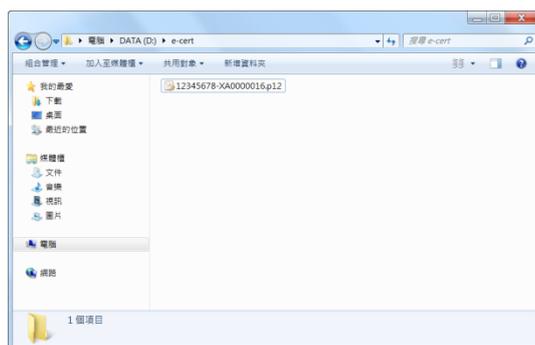
Abort Back Confirm

A. Click the drop-down arrow to select the Authorized Person’s capacity in the Subscribing Organization deleting the data files. There are five allowable options:

- “director” – if the Authorized Person is a director of the corporation (i.e. corporate FI, corporate SP or corporate PMFA) that deletes the data files;
- “officer” – if the Authorized Person is a manager or company secretary of the corporation (i.e. corporate FI, corporate SP or corporate PMFA) that deletes the data files;
- “principal officer” – if the Authorized Person is a principal officer of a non-corporate entity (i.e. non-corporate FI, non-corporate SP or non-corporate PMFA) that deletes the data files;
- “responsible person”<sup>3</sup> – if the Authorized Person is a responsible person of a non-corporate entity (i.e. non-corporate FI, non-corporate SP or non-corporate PMFA) that deletes the data files;
- “liquidator” – if the Authorized Person is the liquidator of the corporate FI in liquidation that deletes the data files.

B. **File Location** – Click the **Browse** button to search for the same e-Cert (Organisational) with AEOI Functions as used for authentication during login.

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



- C. **Password** – Enter the password of the e-Cert (Organisational) with AEOI Functions.
- D. **Click the Confirm** button to complete the deletion process.

## Acknowledgement

3.5.3 After successfully deleting the data file(s), an acknowledgement will be generated.

| 繁體中文 | 繁體中文 | ENG | 繁體中文 | EXIT

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

**AEOI Portal**

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. Logout

Profile - Message Box - Manage Return -

**Delete Data Files**

**Acknowledgement**

CHAN Tai Man, being director of ABC Bank (Hong Kong) Limited, has successfully deleted the following data file(s) under ABC Bank (Hong Kong) Limited's AEOI Account :

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein
17000757	2017AB123452018022214302501.dat	22 Feb 2018	1	1

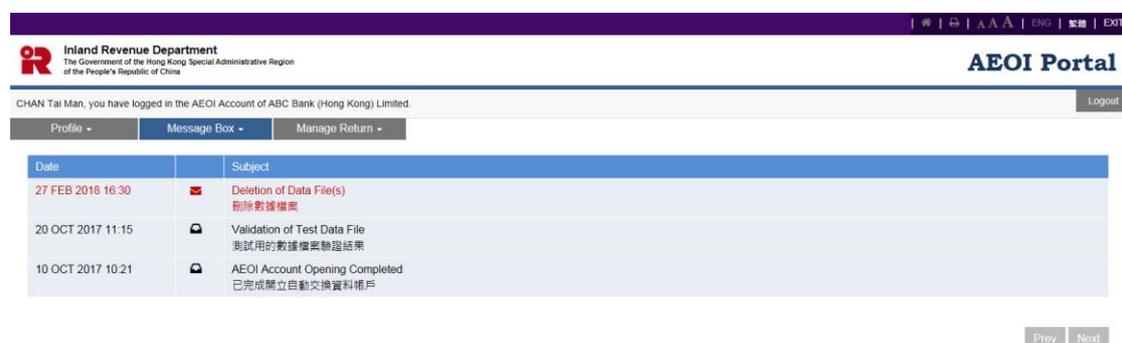
Transaction Reference Number: AEP1 7060 8100 1520  
Transaction Date/Time: 27 FEB 2018 16:30:28

Print Save Close

- 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 “Manage Data Files” function page.

## Confirmation

3.5.4 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 address of each contact person of the Subscribing Organization instantly.



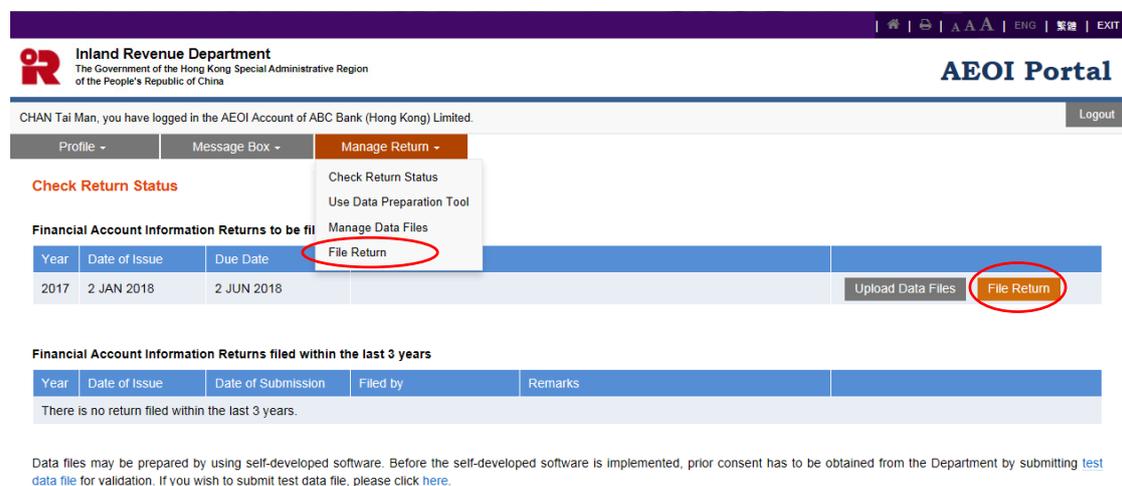
The screenshot shows the AEOI Portal interface. At the top, it says "Inland Revenue Department" and "AEOI Portal". Below that, it indicates the user is logged in as "CHAN Tai Man". There are navigation tabs for "Profile", "Message Box", and "Manage Return". The "Message Box" tab is active, displaying a table of messages:

Date	Subject
27 FEB 2018 16:30	Deletion of Data File(s) 刪除數據檔案
20 OCT 2017 11:15	Validation of Test Data File 測試用的數據檔案驗證結果
10 OCT 2017 10:21	AEOI Account Opening Completed 已完成開立自動交換資料帳戶

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

## 4 Online Filing Process

4.1 The Authorized Person may start the online filing process by using the “File Return” function under “Manage Return” tab or clicking the **File Return** button in the “Check Return Status” function page.



The screenshot shows the AEOI Portal interface with the "Manage Return" tab selected. A dropdown menu is open, showing options: "Check Return Status", "Use Data Preparation Tool", and "File Return". The "File Return" option is circled in red. Below the dropdown, there is a table for "Financial Account Information Returns to be fil" (sic):

Year	Date of Issue	Due Date	File Return
2017	2 JAN 2018	2 JUN 2018	Upload Data Files <b>File Return</b>

Below this table, there is a section for "Financial Account Information Returns filed within the last 3 years" with a table that currently shows "There is no return filed within the last 3 years." At the bottom, there is a note: "Data files may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting test data file for validation. If you wish to submit test data file, please click [here](#)."

4.2 After selecting the year, the Authorized Person must read the notes and instructions carefully. During the Return filing process, the Authorized Person may also click the hyperlinks displayed on the screens to read the notes and instructions.

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

**AEOI Portal**

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. [Logout](#)

[Profile](#) - [Message Box](#) - [Manage Return](#) -

**File Return**

You must read the [notes](#) and [instructions](#) ("Notes") before completing the return.

Select the year for filing return

Year

Date of Issue	Due Date	Remarks
2 Jan 2018	2 Jun 2018	

The Financial Institution has uploaded the following data files for the selected year

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein	Remarks
17000756	2017AB123452018021809200500.dat	19 FEB 2018	160	10	

**Important note:**  
All data files listed above will be attached to the Financial Account Information Return. Make sure that the required information of all reportable accounts has been included.

You will not be allowed to proceed to the next step if errors are found in any of the above data files. In the circumstance, please use the "Delete Data Files" service to delete the relevant data file, and upload a new data file (if necessary).

[Upload Data Files](#) [Delete Data Files](#) [Continue](#)

- A. **Year** – Click the drop-down arrow to select the year for which the Return is to be filed. A summary of data files uploaded (if any) for the selected year will be displayed. The Authorized Person should make sure that data files containing the required information of **all** reportable accounts (including undocumented accounts) have been uploaded.
- B. Click the **Continue** button to proceed to the next step.
- C. Click the **Upload Data Files** button and follow the steps in paragraph 3.4 above if the Authorized Person wishes to upload other data files.
- D. The Authorized Person will not be allowed to proceed to the next step if errors are found in any of the uploaded data files. In the circumstances, the Authorized Person has to delete the relevant data file with error, and upload a new data file (if necessary). Click the **Delete Data Files** button or use the “Manage Data Files” function under “Manage Return” tab (those steps mentioned in paragraph 3.5 above) to proceed to deletion of data files.

## Complete the Return

### Part 1 Information of the Financial Institution

4.3 Information of the FI is extracted from the profile of the FI’s AEOI Account for the Authorized Person’s verification. The Authorized Person should check carefully whether the information shown in the screen is correct. If necessary, the Authorized Person should update the information in the profile before filing the Return.

ENG | 繁體 | 簡體 | EXIT

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

AEOI Portal

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited
Logout

Profile ▾
Message Box ▾
Manage Return ▾

File Return

Part 1 Information of the Financial Institution (See Notes)

1.1	Name of the Financial Institution	ABC Bank (Hong Kong) Limited	
1.2	Trade Name	ABC Bank (Hong Kong) Limited	
1.3	Type of Legal Form	Corporation	
1.4	Nature of Legal Form	Corporate	
1.5	Type(s) of Financial Institution	Depository Institution Investment Entity	
1.6	Business Registration Number or Its Equivalent	12345678	
1.7	Company Number	7654321	
1.8	AEOI ID Number	AB12345	
1.9	Global Intermediary Identification Number	-	
1.10	Business Address	Flat/Rm A Block 1 Floor 18 Fat Tat Building 8 Fat Tat Street Central HK	
1.11	Postal Address	Same as Business Address	
1.12	Date of commencement of maintaining reportable accounts	1 JUL 2017	
1.13	Date of cessation of maintaining reportable accounts	-	
1.14	Date of recommencement of maintaining reportable accounts	-	
1.15	Person who acts for the Financial Institution to maintain Financial Accounts (if the Financial Institution is not a corporation) under section 50E of the Inland Revenue Ordinance		
	Name	Business Registration Number	
	-	-	
1.16	Service Provider engaged by the Financial Institution under section 50H of the Inland Revenue Ordinance		
	Name	Business Registration Number	
(a)	PQR Limited	23456789	
1.17	Authorized Representative		
	Name	Business Registration Number	Representative's Reference No.
(a)	-	-	-

**Important note:**  
Update the financial institution's profile via the AEOI Portal, if needed.

Back
Continue

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

## Part 2 Person carrying out due diligence and reporting obligations

4.4 The Authorized Person is required to indicate the person(s) carrying out due diligence and reporting obligations. For this purpose, names of the FI, PMFA and SPs, if any, will be extracted from the profile of the FI's AEOI Account. The Authorized Person needs to tick the appropriate box  to indicate the person(s) carrying out the obligations.

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

AEOI Portal

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. [Logout](#)

[Profile](#) [Message Box](#) [Manage Return](#)

**File Return**

**Part 2 Person carrying out due diligence and reporting obligations (See Notes)**

2.1 Name of Person who has carried out the [obligation to establish the due diligence procedures](#) under section 50B(1) of the Inland Revenue Ordinance for the reportable accounts in this return

ABC Bank (Hong Kong) Limited  
 PQR Limited  
 Others, please specify

2.2 Name of Person who has carried out the [obligation to maintain and / or apply the due diligence procedures](#) under section 50B(2) of the Inland Revenue Ordinance for / to the reportable accounts in this return

ABC Bank (Hong Kong) Limited  
 PQR Limited  
 Others, please specify

2.3 Name of Person who carries out the obligation to furnish this return under section 50C(1) of the Inland Revenue Ordinance

ABC Bank (Hong Kong) Limited

[Abort](#) [Back](#) [Continue](#)

- A. **Person establishing the due diligence procedures** – Check the appropriate box(es) indicating the person(s) establishing the due diligence procedures under section 50B(1) of the IRO. If the obligations were carried out by previous PMFA (for the non-corporate FI) or SP previously engaged, the Authorized Person should check the box “Others” and input the name(s) of the person(s) in the space provided. DO NOT input the name of the individual who performed the operations such as solely doing the ground work.
- B. **Person maintaining and/or applying the due diligence procedures** – Check the appropriate box(es) indicating the person(s) maintaining and/or applying the due diligence procedures under section 50B(2) of the IRO. If the obligations were carried out by the previous PMFA (for the non-corporate FI) or SP previously engaged, the Authorized Person should check the box “Others” and input the name(s) of the person(s) in the space provided. DO NOT input the name of the individual who performed the operations such as solely doing the ground work.
- C. **Person furnishing the Return** – Name of the Subscribing Organization will be extracted from the Authorized Person’s e-Cert (Organisational) with AEOI Functions, tick the box  to confirm who files the Return under section 50C(1) of the IRO.
- D. Click the **Continue** button to proceed to the next step.

## Part 3 Elections made by the Financial Institution

4.5 Election of an option is not mandatory. The Authorized Person should tick the appropriate box ONLY IF the relevant option has been elected by the FI for due diligence and/or reporting purpose.

The screenshot shows the AEOI Portal interface. At the top, there is a purple header 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, it says "AEOI Portal". Below the header, a blue bar displays the user's name and account information: "CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited." and a "Logout" button. A navigation bar contains "Profile", "Message Box", and "Manage Return" buttons. The main content area is titled "File Return" and contains "Part 3 Elections made by the Financial Institution (See Notes) [Check the appropriate boxes]". There are seven numbered options, each with a checkbox:

- 3.1  Due diligence procedures cover all account holders and controlling persons that are tax residents of all territories outside Hong Kong (i.e. the wider approach).
- 3.2  New accounts opened by pre-existing account holders are treated as pre-existing accounts.
- 3.3 For pre-existing individual accounts:
  - Due diligence requirements for new accounts are applied to all pre-existing individual accounts.
  - Due diligence requirements for high value accounts are applied to all low value accounts.
  - Jurisdictions of residence of account holders of all low value accounts are determined by reference to the current residence address based on documentary evidence.
- 3.4  All pre-existing entity accounts with an aggregate account balance or value of \$1,950,000 or below (or an equivalent amount in any other currency) are reviewed.
- 3.5 For irrevocable election of an appropriate reporting period (i.e. a reporting period other than calendar year):
  - Period between most recent and previous contract anniversary dates.
  - 12-month period ended  .
- 3.6  Group cash value insurance contract or annuity contract is not treated as a reportable account until payment is made to the employee, certificate holder or beneficiary.
- 3.7  With respect to an account holder that is a trust and a passive NFE, discretionary beneficiaries are reported in the year in which a distribution is received from the trust.

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

A. Check the appropriate boxes.

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

## Part 4 Details of Data Files attached

4.6 Details of data files attached (if any) to the Return will be displayed for the Authorized Person's verification and confirmation. The Authorized Person should follow the steps in paragraph 3.4 or 3.5 if he/she wishes to upload or delete data files. If data files are attached to the Return, the Authorized Persons is required to indicate the period to which the data files relate.

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

AEOI Portal

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. Logout

Profile Message Box Manage Return

**File Return**

**Part 4 Details of Data Files attached**

4.1 Data files, which contain information of  reportable accounts (including  undocumented accounts), are attached to this return:

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein	Remarks
17000756	2017AB123452018021809200500.dat	19 Feb 2018	160	10	

Data files listed above relate to:

Calendar year 2017.

Reporting period elected in Item 3.5 ended in 2017.

Period from  ( DD/MM/YYYY )

to  ( DD/MM/YYYY )

Abort Back Continue

- A. **Total of reportable accounts** – Input of number of reportable accounts contained in each data file is required during the encryption process. The sum total of the numbers entered will be pre-filled for the Authorized Person's verification and confirmation. The Authorized Person may change the pre-filled figure, as necessary.
- B. **Total of undocumented accounts** – Input of number of undocumented accounts contained in each data file is required during the encryption process. The sum total of the numbers entered will be pre-filled for the Authorized Person's verification and confirmation. The Authorized Person may change the pre-filled figure, as necessary.
- C. **Period to which the data files relate** – Check the appropriate box(es) to indicate the period to which the data files relate if data files are attached. If the FI commenced or ceased business within the reporting period, tick the third checkbox and state the date of commencement or date of cessation of business.
- D. Click the **Continue** button to proceed to next step.

4.7 If no data file is attached to the Return, the Authorized person is required to indicate the reason of either:

- all the required information with respect to the reportable accounts in relation to the trust is reported to the tax authority of a participating jurisdiction in which it is tax resident ([Form IR1463](#) must be completed); or
- all the required information with respect to the reportable accounts in relation to the sub-fund is reported to IRD by the umbrella fund; or

- all the required information with respect to the reportable accounts in relation to the scheme participating in a pooling agreement or an APIF is reported to IRD by the pooling agreement or APIF; or
- all the required information with respect to the reportable accounts in relation to the TDT is reported to IRD by the trustee; or
- no reportable account is maintained during the year.

ENG | 繁體 | EXIT



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

AEOI Portal

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. Logout

Profile ▾
Message Box ▾
Manage Return ▾

**File Return**

**Part 4 Details of Data Files attached**

No data file is attached:

All the required information with respect to the reportable accounts of the trust is reported to the tax authority of a participating jurisdiction with which Hong Kong automatically exchanges financial account information and in which the trust is tax resident.

The Financial Institution is a **sub-fund of an umbrella fund**. All the required information with respect to the reportable accounts of the sub-fund is reported to the Inland Revenue Department by the umbrella fund. The AEOI ID Number of the umbrella fund is .

The Financial Institution is a **scheme participating in a pooling agreement or an approved pooled investment fund**. All the required information with respect to the reportable accounts of the scheme is reported to the Inland Revenue Department by the pooling agreement or approved pooled investment fund. The AEOI ID Number of the pooling agreement or approved pooled investment fund is .

The Financial Institution is a **trustee-documented trust**. All the required information with respect to the reportable accounts of the trust is reported to the Inland Revenue Department by the trustee. The AEOI ID Number of the trustee is .

No reportable account is maintained during the year 2017.

Abort
Back
Continue

## Part 5 Declaration

4.8 Before signing and submitting the Return, the Authorized Person should ensure that the due diligence procedures have been applied to the financial accounts of the FI and the required information with respect to all identified reportable accounts of the FI has been reported, and make the declaration accordingly.

Home | Help | AEOI | ENG | 繁體 | EXIT

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

**AEOI Portal**

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. [Logout](#)

Profile ▾ | Message Box ▾ | **Manage Return ▾**

**File Return**

**Part 5 Declaration**

I, CHAN Tai Man, being  of ABC Bank (Hong Kong) Limited, declare that:

- the required information with respect to all identified reportable accounts of ABC Bank (Hong Kong) Limited for the year 2017 has been reported;
- the due diligence procedures, incorporating the due diligence requirements in Schedule 17D of the Inland Revenue Ordinance, have been applied to the financial accounts of ABC Bank (Hong Kong) Limited; and
- to the best of my knowledge and belief, the information given and the statements made in this return and in the data files (if any) attached are true, correct and complete.

[Abort](#) [Back](#) [Continue](#)

A. Click the drop-down arrow to select the Authorized Person’s capacity in the Subscribing Organization filing the Return. There are five allowable options:

- “director” – if the Authorized Person is a director of the corporation (i.e. corporate FI, corporate SP or corporate PMFA) that files the Return;
- “officer” – if the Authorized Person is a manager or company secretary of the corporation (i.e. corporate FI, corporate SP or corporate PMFA) that files the Return;
- “principal officer” – if the Authorized Person is a principal officer of a non-corporate entity (i.e. non-corporate SP or non-corporate PMFA) that files the Return;
- “responsible person”<sup>4</sup> – if the Authorized Person is a responsible person of a non-corporate entity (i.e. non-corporate SP or non-corporate PMFA) that files the Return;
- “liquidator” – if the Authorized Person is the liquidator of the corporate FI in liquidation that files the Return.

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

### Sign and Submit

4.9 A simulated Return will be generated for the Authorized Person’s verification and confirmation. After checking, the Authorized Person should use the e-Cert (Organisational) with AEOI Functions of the Subscribing Organization to sign the Return.

<sup>4</sup> Including a partner for a partnership, a trustee for a trust, etc.

**File Return**

**Important Notice**

1. The return information is now displayed below for your confirmation. You are advised to check the accuracy of the information carefully. If the information is in order, please sign the return with your e-Cert password.
2. Heavy penalties may be incurred for failing to comply with the due diligence procedures, making an incorrect return or committing other offences as stated in the Inland Revenue Ordinance (Cap. 112). [Click here to see the details.](#)



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

**FINANCIAL ACCOUNT INFORMATION RETURN  
FOR REPORTABLE ACCOUNTS MAINTAINED IN THE YEAR 2017**

**PART 1 INFORMATION OF THE FINANCIAL INSTITUTION**

1.1	Name of the Financial Institution	ABC Bank (Hong Kong) Limited		
1.2	Trade Name	ABC Bank (Hong Kong) Limited		
1.3	Type of Legal Form	Corporation		
1.4	Nature of Legal Form	Corporate		
1.5	Type(s) of Financial Institution	Depository Institution Investment Entity		
1.6	Business Registration Number or Its Equivalent	12345678		
1.7	Company Number	7654321		
1.8	AEOI ID Number	AB12345		
1.9	Global Intermediary Identification Number			
1.10	Business Address	Flat/Rm A Block 1 Floor 18 Fat Tat Building 8 Fat Tat Street Central Hong Kong		
1.11	Postal Address	Same as Business Address		
1.12	Date of commencement of maintaining reportable accounts	1 Jul 2017		
1.13	Date of cessation of maintaining reportable accounts			
1.14	Date of recommencement of maintaining reportable accounts			
1.15	Person who acts for the Financial Institution to maintain Financial Accounts (if the Financial Institution is not a corporation) under section 50E of the Inland Revenue Ordinance			
	Name	Business Registration Number		
1.16	Service Provider engaged by the Financial Institution under section 50H of the Inland Revenue Ordinance			
	Name	Business Registration Number		
	(a) <a href="#">PQR Limited</a>	23456789		
1.17	Authorized Representative			
	Name	Address	Business Registration Number	Representative's Reference No.

**PART 2 PERSON CARRYING OUT DUE DILIGENCE AND REPORTING OBLIGATIONS**

2.1	Name of Person who has carried out the obligation to establish the due diligence procedures under section 50B(1) of the Inland Revenue Ordinance for the reportable accounts in this return	ABC Bank (Hong Kong) Limited
2.2	Name of Person who has carried out the obligation to maintain and / or apply the due diligence procedures under section 50B(2) of the Inland Revenue Ordinance for / to the reportable accounts in this return	ABC Bank (Hong Kong) Limited
2.3	Name of Person who carries out the obligation to furnish this return under section 50C(1) of the Inland Revenue Ordinance	ABC Bank (Hong Kong) Limited

**PART 3 ELECTIONS MADE BY THE FINANCIAL INSTITUTION** (Check the appropriate boxes)

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- 3.1  Due diligence procedures cover all account holders and controlling persons that are tax residents of **all** territories outside Hong Kong (i.e. the wider approach).
- 3.2  New accounts opened by pre-existing account holders are treated as pre-existing accounts.
- 3.3 For pre-existing individual accounts:
- Due diligence requirements for new accounts are applied to all pre-existing individual accounts.
  - Due diligence requirements for high value accounts are applied to all low value accounts.
  - Jurisdictions of residence of account holders of all low value accounts are determined by reference to the current residence address based on documentary evidence.
- 3.4  All pre-existing entity accounts with an aggregate account balance or value of \$1,950,000 or below (or an equivalent amount in any other currency) are reviewed.
- 3.5 For **irrevocable election** of an appropriate reporting period (i.e. a reporting period **other than** calendar year):
- Period between most recent and previous contract anniversary dates.
  - 12-month period ended \_\_\_\_\_.
- 3.6  Group cash value insurance contract or annuity contract is not treated as a reportable account until payment is made to the employee, certificate holder or beneficiary.
- 3.7  With respect to an account holder that is a trust and a passive NFE, discretionary beneficiaries are reported in the year in which a distribution is received from the trust.

**PART 4 DETAILS OF DATA FILES ATTACHED**

- 4.1  Data files, which contain information of **160** reportable accounts (including **10** undocumented accounts), are attached to this return:

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein
17000756	2017AB123452018021809200500.dat	19 Feb 2018	160	10

Data files listed above relate to:

- Calendar year **2017**.
  - Reporting period elected in Item 3.5 ended in **2017**.
  - Period from the first day of information period / date of commencement of business (\_\_\_\_\_) to date of cessation of business (\_\_\_\_\_) / the last day of information period.
- No data file is attached:
- All the required information with respect to the reportable accounts of the trust is reported to the tax authority of a participating jurisdiction with which Hong Kong automatically exchanges financial account information and in which the trust is tax resident.
  - The Financial Institution is a **sub-fund of an umbrella fund**. All the required information with respect to the reportable accounts of the sub-fund is reported to the Inland Revenue Department by the umbrella fund. The AEOI ID Number of the umbrella fund is .
  - The Financial Institution is a **scheme participating in a pooling agreement or an approved pooled investment fund**. All the required information with respect to the reportable accounts of the scheme is reported to the Inland Revenue Department by the pooling agreement or approved pooled investment fund. The AEOI ID Number of the pooling agreement or approved pooled investment fund is .
  - The Financial Institution is a **trustee-documented trust**. All the required information with respect to the reportable accounts of the trust is reported to the Inland Revenue Department by the trustee. The AEOI ID Number of the trustee is .
  - No reportable account is maintained during the year **2017**.

**PART 5 DECLARATION**

I, **CHAN Tai Man** , being director of **ABC Bank (Hong Kong) Limited** , declare that:

- the required information with respect to all identified reportable accounts of **ABC Bank (Hong Kong) Limited** for the year **2017** has been reported;

- the due diligence procedures, incorporating the due diligence requirements in Schedule 17D of the Inland Revenue Ordinance, have been applied to the financial accounts of [ABC Bank \(Hong Kong\) Limited](#); and
- to the best of my knowledge and belief, the information given and the statements made in this return and in the data files (if any) attached are true, correct and complete.

Heavy penalties may be incurred for failing to comply with the due diligence procedures, making an incorrect return or committing other relating offences – See Note D.

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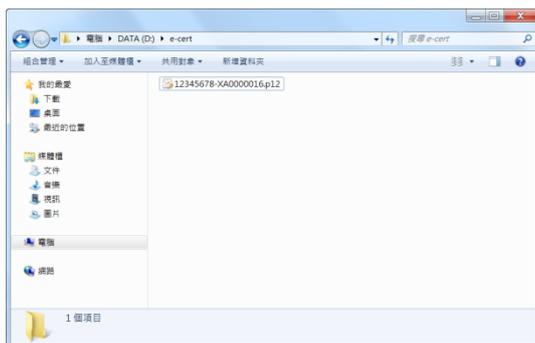
Signed by CHAN Tai Man of ABC Bank (Hong Kong) Limited

e-Cert File

File Location

Password

- A. Scroll down to check all information in the simulated Return carefully.
- B. Click the **Abort** button if the Authorized Person wishes to terminate the filing process. (**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 the Return.
- D. Click the **Print** button if the Authorized Person wishes to print the simulated Return.
- 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 return filing process.

### Acknowledgement

4.10 For successful submission of the Return, an acknowledgement will be generated.

The screenshot shows the AEOI Portal interface. At the top, there is 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 'AEOI Portal' logo is on the right. Below the navigation bar, a message states: 'CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited.' with a 'Logout' button. There are three menu items: 'Profile', 'Message Box', and 'Manage Return'. The main content area is titled 'File Return' and 'Acknowledgement'. It displays the AEOI ID Number 'AB12345' and a message: 'CHAN Tai Man, being director of ABC Bank (Hong Kong) Limited, has filed the Financial Account Information Return for reportable accounts maintained by ABC Bank (Hong Kong) Limited in the year 2017 with the following data files attached:'. Below this is a table with the following data:

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein	Remarks
17000756	2017AB123452018021809200500.dat	19 Feb 2018	160	10	

Below the table, the following information is displayed:

Transaction Reference Number: AEP1 8052 2100 0678  
 Transaction Date/Time: 22 MAY 2018 14:00:21

The return can be viewed and saved through the 'Check Return Status' function within 3 years.

At the bottom right of the page, there are three buttons: 'Print', 'Save', and 'Close'.

- 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 “Check Return Status” function page.

## Confirmation

4.11 Upon completion of filing, a confirmation will be sent to the Message Box of the FI’s AEOI Account and an alert message will be issued by email to the email address of each contact person of the Subscribing Organization.

The screenshot shows the AEOI Portal interface. At the top, there is 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 "AEOI Portal" logo is on the right. Below the navigation bar, a user notification states: "CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited." with a "Logout" button. Below this, there are three tabs: "Profile", "Message Box", and "Manage Return". The "Message Box" tab is active, displaying a table of messages:

Date	Subject
22 MAY 2018 14:00	Financial Account Information Return filed on 22 May 2018 在2018年5月22日提交的財務帳戶資料報表
20 FEB 2018 00:30	Results of Data File Validation 數據檔案驗證結果
2 JAN 2018 00:15	Notice of Filing Return 提交報表通知書
20 OCT 2017 11:15	Validation of Test Data File 測試用的數據檔案驗證結果
10 OCT 2017 10:21	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.

## 5 Post-submission of Return

### 5.1 View Return

5.1.1 A Return can be viewed under the “Check Return Status” function within 3 years after submission. However, all data files uploaded and the data records therein cannot be subsequently downloaded or retrieved from the AEOI Portal.

The screenshot shows the AEOI Portal interface. At the top, there is 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 "AEOI Portal" logo is on the right. Below the navigation bar, a user notification states: "CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited." with a "Logout" button. Below this, there are three tabs: "Profile", "Message Box", and "Manage Return". The "Manage Return" tab is active, displaying the "Check Return Status" function. Under "Check Return Status", there are two sections:

**Financial Account Information Returns to be filed**

Year	Date of Issue	Due Date	Remarks
There is no outstanding return requiring completion and filing.			

**Financial Account Information Returns filed within the last 3 years**

Year	Date of Issue	Date of Submission	Filed by	Remarks
2017	2 JAN 2018	22 MAY 2018	CHAN Tai Man of ABC Bank (Hong Kong) Limited	<a href="#">Manage Data Files</a> <a href="#">View Return</a>

The "View Return" button is circled in red.

Data files may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).

Click the **View Return** button in the same row of the Return which the Authorized Person wishes to view.

## 5.2 Amend Data Record

5.2.1 If the FI, PMFA or SP discovers that there is misleading, false or inaccurate information in the data file attached to a Return or some information has been omitted in the data file, it should submit a new data file to rectify such errors or omissions. Data files containing corrected information can be uploaded by an Authorized Person with any of the following capacities:

- director or officer (if the Subscribing Organization is a corporation); or
- principal officer or responsible person<sup>5</sup> (if the Subscribing Organization is a non-corporate entity); or
- liquidator (if the Subscribing Organization is a corporate FI in liquidation).

### Step 1 of 5 – Check Return Status

5.2.2 The Authorized Person should first use the “Check Return Status” function under “Manage Return” tab. Record of Returns filed within the last 3 years will then be displayed.

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. Logout

Profile - Message Box - **Manage Return -**

**Check Return Status**

**Financial Account Information Returns to be filed**

Year	Date of Issue	Due Date	Remarks
There is no outstanding return requiring completion and filing.			

**Financial Account Information Returns filed within the last 3 years**

Year	Date of Issue	Date of Submission	Filed by	Remarks
2017	2 JAN 2018	22 MAY 2018	CHAN Tai Man of ABC Bank (Hong Kong) Limited	<a href="#">Manage Data Files</a> <a href="#">View Return</a>

Data files may be prepared by using self-developed software. Before the self-developed software is implemented, prior consent has to be obtained from the Department by submitting [test data file](#) for validation. If you wish to submit test data file, please click [here](#).

Click the **Manage Data Files** button in the same row of the Return requiring rectification.

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

## Step 2 of 5 – Check the data files attached to the specified Return

5.2.3 Details of data files attached (if any) to the specified Return will be displayed.

**Inland Revenue Department**  
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of the People's Republic of China

**AEOI Portal**

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. Logout

Profile - Message Box - Manage Return -

**Manage Data Files**

Year

Data files uploaded but NOT yet attached to the Return

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein	Remarks
Return is already submitted. No data file pending attachment.					

Data files already attached to the Return

Serial No.	File Name	Upload Date	No. of Reportable Accounts	No. of Undocumented Accounts Included Therein	Remarks
17000756	2017AB123452018021809200500.dat	19 FEB 2018	160	10	

Data files uploaded after submission of the Return

Serial No.	File Name	Upload Date	No. of Reportable Accounts			No. of Undocumented Accounts Included Therein			Remarks
			New	Amendment	Deletion	New	Amendment	Deletion	
There is no data file uploaded after submission of the return									

Amend Data Records

- A. **Year** – Click the drop-down arrow to select the year for which amendment of data record is required.
- B. Click the **Amend Data Records** button to upload data files for rectification of errors and/or omissions.

## Step 3 of 5 – Upload data files

5.2.4 The Authorized Person will be asked to upload data file(s) containing the corrected information and enter reasons for the amendment. FIs should refer to the [Financial Account Information Return XML Schema User Guide](#) for preparing the data file for correction or deletion of data records.

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

**AEOI Portal**

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. Logout

Profile - Message Box - Manage Return -

**Amend Data Records**

Upload the data file(s) containing the updated required information in relation to reportable accounts of:

- the Financial Institution
- sub-funds of the Financial Institution (if the Financial Institution is an umbrella fund with sub-funds)
- schemes participating in pooling agreement or approved pooled investment fund
- trustee-documented trust

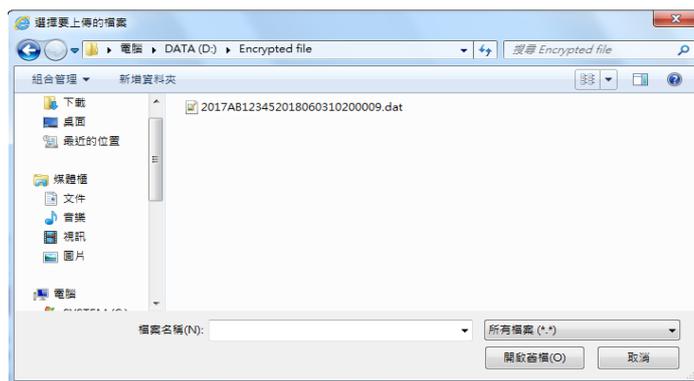
Year 2017

Location of Encrypted Data File(s)  Browse

Reasons for the amendment

Abort Continue

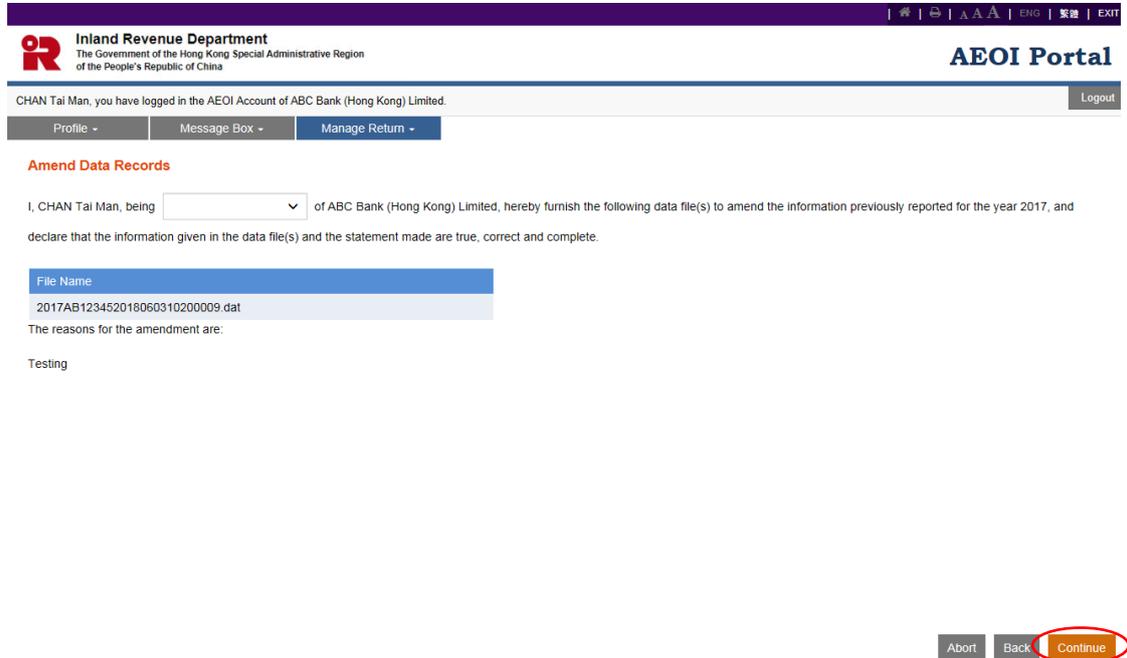
- A. Indicate whether reportable accounts in the data files are maintained by the FI, its sub-fund (if the FI is an umbrella fund with sub-funds), scheme (if the FI is a pooling agreement or an APIF with schemes participating in the pooling agreement or APIF) or TDT (of which the FI is a trustee). See paragraph 3.4 above.
- B. **Location of Encrypted Data File(s)** – Click the **Browse** button to search for the data file located on the Authorized Person’s computer. For each browse, a maximum of five data files can be selected.



- C. **Name of Sub-fund** (This box will be displayed if the second radio button is selected) –The name of sub-fund to which the reportable accounts in the data file are related to will be extracted from the data file.
- D. **Name of Scheme** (This box will be displayed if the third radio button is selected) – The name of scheme to which the reportable accounts in the data file are related to will be extracted from the data file.
- E. **Name of Trustee-documented Trust** (This box will be displayed if the fourth radio button is selected) –The name of TDT to which the reportable accounts in the data file are related to will be extracted from the data file.
- F. Click the **Add** button to upload another data file and repeat the steps in B and C/D/E (if applicable) above. At most, five data files can be uploaded in one transmission.
- G. **Reasons for the amendment** – Enter the reasons for the amendment here.
- H. Click the **Continue** button to proceed to the next step.
- I. Click the **Abort** button if the Authorized Person wishes to terminate the uploading process.

Step 4 of 5 – Select capacity

5.2.6 The Authorized Person has to indicate his/her capacity in the Subscribing Organization uploading the data file(s).



A. Click the drop-down arrow to select the Authorized Person’s capacity in the Subscribing Organization. There are five allowable options:

- “director” – if the Authorized Person is a director of the corporation (i.e. corporate FI, corporate SP or corporate PMFA) that uploads the data file(s);
- “officer” – if the Authorized Person is a manager or company secretary of the corporation (i.e. corporate FI, corporate SP or corporate PMFA) that uploads the data file(s);
- “principal officer” – if the Authorized Person is a principal officer of a non-corporate entity (i.e. non-corporate SP or non-corporate PMFA) that uploads the data file(s);
- “responsible person”<sup>6</sup> – if the Authorized Person is a responsible person of a non-corporate entity (i.e. non-corporate SP or non-corporate PMFA) that uploads the data file(s);
- “liquidator” – if the Authorized Person is the liquidator of the corporate FI in liquidation that uploads the data file(s).

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

<sup>6</sup> Including a partner for a partnership, a trustee for a trust, etc.

## Step 5 of 5 – Sign and Confirm

5.2.6 The Authorized Person has to use the same e-Cert (Organisational) with AEOI Functions of the Subscribing Organization, which is used for authentication in gaining access to the AEOI Portal, to sign and confirm the amendment.

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

**AEOI Portal**

CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited. Logout

Profile - Message Box - Manage Return -

**Amend Data Records**

I, CHAN Tai Man, being director of ABC Bank (Hong Kong) Limited, hereby furnish the following data file(s) to amend the information previously reported for the year 2017, and declare that the information given in the data file(s) and the statement made are true, correct and complete.

File Name
2017AB123452018060310200009.dat

The reasons for the amendment are:  
Testing

Signed by CHAN Tai Man of ABC Bank (Hong Kong) Limited

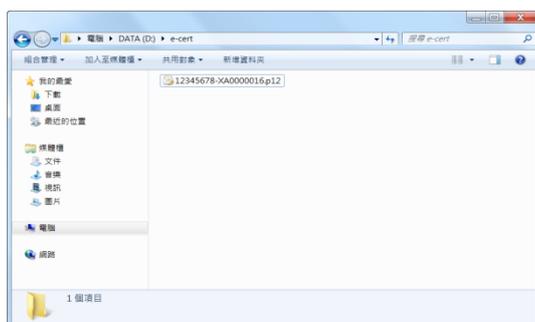
e-Cert File

File Location  Browse

Password

Abort Back Confirm

- A. **File Location** – Click the **Browse** button to search for the e-Cert (Organisational) with AEOI Functions located on the Authorized Person's computer.



- B. **Password** – Enter the password of the e-Cert (Organisational) with AEOI Functions.
- C. Click the **Abort** button if the Authorized Person wishes to terminate the uploading process.
- D. Click the **Back** button if the Authorized Person needs to add / delete a data file to be uploaded or correct the reasons for amendment.
- E. Click the **Confirm** button to complete the uploading process.

## Acknowledgement

For each successful upload of data file(s) for amendment of data records, an acknowledgement will be generated.

The screenshot shows the AEOI Portal interface. At the top, there is 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 "AEOI Portal" title is on the right. Below the navigation bar, a user notification states: "CHAN Tai Man, you have logged in the AEOI Account of ABC Bank (Hong Kong) Limited." There are buttons for "Profile", "Message Box", and "Manage Return". The main content area is titled "Amend Data Records" and "Acknowledgement". It contains the following text: "To amend the information previously reported for the year 2017, CHAN Tai Man, being director of ABC Bank (Hong Kong) Limited, has furnished the following data files under ABC Bank (Hong Kong) Limited's AEOI Account." Below this is a table with the following data:

Serial No.	Year	File Name
17000912	2017	2017AB123452018060310200009.dat

The reasons for the amendment given are:  
Testing

Transaction Reference Number: AEP1 7060 8100 1522  
Transaction Date/Time: 8 JUN 2018 10:57:20

At the bottom right, there are three buttons: "Print", "Save", and "Close".

- 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 “Manage Data File” function page.

## Validation Results

5.2.7 The validation check will be applied to data files uploaded for amendment/deletion of data records. The system will send the validation result to the Message Box of the FI’s AEOI Account on the next business day. An alert message will be issued to the email address of each contact person of the Subscribing Organization.

5.2.8 If the validation on the data file fails, the system will stop processing the amendment/deletion of data records. A list of the errors in question will be provided as an attachment of the validation result. The Subscribing Organization should take remedial actions and upload another valid data file to amend/delete the data records.