CbC Reporting Portal

A Guide to Account Registration

December 2018

For more information, please visit the webpage about the CbC Reporting.
Preface

The purpose of this guide is to provide step-by-step instructions on how to register with the Country-by-Country (“CbC”) Reporting 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 the CbC Reporting Portal site. In case of doubt, enquiries may be made to the Inland Revenue Department (“IRD”) by email to:

(a) cbc_reporting@ird.gov.hk (General Enquiry);
(b) aeoI_it@ird.gov.hk (Enquiry relating to XML Schema).

Other relevant publications are available on the IRD website:

(a) A Guide to Return Filing
(b) A Guide to Notification Filing
(c) User Guide of Data Preparation Tool
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1 Introduction

1.1 Overview of the CbC Reporting Portal

1.1.1 CbC Reporting Portal (“Portal”) is a system designated by the Commissioner of Inland Revenue under Part 9A of the Inland Revenue Ordinance (Cap 112) (“IRO”) for Reporting Entity to submit the notification and CbC Return to the IRD. Reporting Entity (“RE”) must register a CbC Reporting Account (“Account”) online before accessing the following functions provided under the Portal:

(a) updating the profile;
(b) sending e-message to and receiving e-message from IRD;
(c) submitting notification (tentatively roll out in the latter half of 2018);
(d) checking status of CbC Return (“Return”);
(e) submitting test data file to IRD for validation;
(f) filing the Return\(^1\); and
(g) submitting amended records after filing Return\(^1\).

1.2 Person processing the Registration

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

(a) the RE;
(b) for the non-corporate RE, the person who acts for the non-corporate RE or is responsible for the management of the non-corporate RE (“PRM”) under section 58N of the IRO; or
(c) the service provider (“SP”) engaged under section 58M of the IRO.

\(^1\) Not applicable to the non-corporate RE. See the user guide “A Guide to Return Filing”.

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2 Getting Started

2.1 Authorized Person

2.1.1 The RE, PRM 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”) of the RE 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 RE. In general, a RE should have registered under the Business Registration Ordinance (Cap. 310) if it carries on business in Hong Kong. If the RE 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 it proceeds to online registration.

2.2.2 If the RE is not carrying on a business in Hong Kong and wishes to register an Account, it should write to IRD via cbc_reporting@ird.gov.hk to request a Business Registration Number Equivalent (“BRNE”), providing full details of the RE, in particular the reason why it has not applied for business registration. IRD will assign a unique BRNE to the RE, where appropriate.

2.3 e-Cert (Organisational) with AEOI Functions (“e-Cert”)

2.3.1 The Authorized Person has to use the e-Cert of the RE, PRM or SP (“Subscribing Organisation”) he/she represented for authentication. Therefore, the Subscribing Organisation shall apply to the Hongkong Post Certification Authority for its e-Cert before performing online registration.

2.3.2 Generally, the following documents are required for an application for e-Cert:

(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\(^2\); and
(d) copy of Certificate of Incorporation / Certificate of Registration issued by the Companies Registry (in the case of limited companies).

In any case, the Subscribing Organisation 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 RE, PRM and SP can perform the registration online using its own e-Cert. However, if a RE intends to authorize its PRM or SP to register an Account on its behalf, additional steps (i.e. those mentioned in paragraph 4.2.1) are required to be taken before online registration.

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

\(^2\) or IRD reference letter indicating the RE’s BRNE (if the RE is not carrying business in Hong Kong), if appropriate.
2.5 System Requirements

2.5.1 Current versions of major browsers, namely Firefox, Internet Explorer, Chrome and Safari are acceptable for accessing the Portal. However, the browser settings of the Subscribing Organisation 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 RE

3.1  Registration Steps

3.1.1  The online registration process consists of the following steps:

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<td>Step 8</td>
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3.2  Online Registration

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

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 of the RE and use the e-Cert of the RE for authentication.

A. **Business Registration Number** – Enter the BRN of the RE. If the RE does not have a BRN, follow the procedures in paragraph 2.2 above.

B. **File Location** – Click the **Browse** button to search for the e-Cert located on the Authorized Person’s computer. If the Authorized Person does not have an e-Cert, follow the procedures in paragraph 2.3 above.

C. **Password** – Enter the password of the e-Cert.

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 Portal will be displayed for agreement by the Authorized Person representing the RE.

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 RE will be extracted from the Authorized Person’s e-Cert. 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 RE

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

A. Name of the RE – Name of the RE is extracted from IRD’s records. If the name shown is incorrect, write to IRD via cbc.reporting@ird.gov.hk indicating the correct name with documents in support and the BRN of the RE.

B. Type of Legal Form – Click the drop-down arrow to select the type of legal form of the RE. There are 4 allowable options: Corporation, Partnership, Trust and Others.

C. Nature of Legal Form – Select the nature of legal form of the RE:
- 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.

D. Business Address – Enter business address of the RE.

E. Postal Address – Enter postal address of the RE. Select “Same as Business Address” if the RE’s postal address is the same as its business address.
F. **Person acting for the non-corporate RE or being responsible for the management of the non-corporate RE** – If the RE is not a corporation, details of the PRM and its contact person must be provided.

- **Business Registration Number** – Enter BRN\(^3\) of the PRM.
- **Name** – Name of the PRM 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 PRM is correct or not.
- **Address** – Enter address of the PRM.
- **Contact Person of the PRM**
  - **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** – 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

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\(^3\) If the PRM is an individual not carrying on a business in Hong Kong, he/she should write to IRD via cbc_reporting@ird.gov.hk to request a BRNE.
the Message Box of the RE’s Account, the PRM’s contact person will be notified by an alert message sent to this email address.

- **Confirm Email Address** – Enter the email address again (which must match with the previous entry).

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

**Step 4 of 8 – Enter Contact Information**

3.2.5 Every RE 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 RE’s Message Box in the Portal receives an electronic notice. It is advisable to designate contact persons who are holders of e-Cert so that they could, upon receipt of the alert message, access the RE’s Account to view the electronic notice.

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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** – 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 RE’s
Account, the RE’s contact person will be notified by an alert message sent to this email address.

G. **Confirm Email Address** – 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 58M of the IRO. Please note that, once authorized, the SP can operate the Account of the RE and access all functions provided therein.

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. **Address** – Enter address of the SP.

E. **Contact Person of the SP**
   - **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** – 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 RE’s Account, the SP’s contact person will be notified by an alert message sent to this email address.
   - **Confirm Email Address** – Enter the email address again (which must match with the previous entry).

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 in relation to country-by-country reporting of the RE.
A. Ensure that the box □ has been checked if the RE 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. The Authorized Representative should quote this reference number in all correspondence with IRD.

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

**Step 7 of 8 – Submit Declaration**

3.2.8 The Authorized Person is required to declare that the information given in the Account Registration Form is true, correct and complete.

A. **Capacity of the Authorized Person** – Click the drop-down arrow to select the capacity, either being director, officer, principal officer or responsible person.

B. Click the **Continue** button to proceed to next step.
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, which is used for authentication in Step 1 (see paragraph 3.2.2 above), to sign the registration form.
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 / save the simulated registration form.
E. **File Location** – Click the **Browse** button to search for the e-Cert located on the Authorized Person’s computer.

F. **Password** – Enter the password of the e-Cert.
G. Click the **Confirm** button to complete the registration process.
Acknowledgement

3.2.10 An acknowledgement with the CbC ID Number will be generated upon successful submission of the registration form. The RE/PRM/SP should use this CbC ID Number for future access to the 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 Portal landing page.

Confirmation

3.2.11 Upon completion of registration, a confirmation will be sent to the Message Box of the RE’s Account and an alert message will be issued to the email addresses of the contact persons of the RE, PRM and SP.
4  Registration by PRM / SP for RE

4.1  Registration Steps

4.1.1 If the RE intends to authorize its PRM or SP to register an 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 RE (Paragraph 4.2.1)

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<td>Enter Contact information (Paragraph 4.3.5)</td>
</tr>
<tr>
<td>Step 5</td>
<td>Enter Details of Service Provider (Optional) (Paragraph 4.3.6)</td>
</tr>
<tr>
<td>Step 6</td>
<td>Enter Details of Authorized Representative (Optional) (Paragraph 4.3.7)</td>
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<tr>
<td>Step 8</td>
<td>Sign and Confirm (Paragraph 4.3.9)</td>
</tr>
</tbody>
</table>
4.2 **Pre-online Registration Procedures**

4.2.1 If a RE authorizes a PRM/SP to register an Account on its behalf, prior notification has to be given to IRD. The RE shall complete and submit to IRD a “Notification of Details of Person Authorized to Register/Operate a CbC Reporting Account” ([Form IR1465](#)). IRD will send a confirmation letter to the RE with a copy sent to the relevant PRM/SP.

4.2.2 If the RE 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 RE 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 Portal landing page:

![CbC Reporting Portal](image)

Click the **Register** button to start the registration process.
Step 1 of 8 – Authentication

4.3.2 The Authorized Person representing the PRM/SP has to enter the BRN of the RE and use the e-Cert of the PRM/SP for authentication.

A. Business Registration Number - Enter the BRN of the RE, NOT the BRN of the PRM/SP represented by the Authorized Person. If the RE does not have a BRN, follow the procedures in paragraph 2.2 above.

B. File Location – Click the Browse button to search for the e-Cert located on the Authorized Person’s computer. If the Authorized Person does not have an e-Cert, follow the procedures in paragraphs 2.3 above.

C. Password – Enter the password of the e-Cert.

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

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

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 PRM/SP he/she represented will be extracted from the e-Cert. 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 RE

4.3.4 The Authorized Person representing the PRM/SP is required to enter details of the RE to set up the account profile. Part of the information will be pre-filled in accordance with the Form IR1465 submitted by the RE (Paragraph 4.2.1). The Authorized Person may update the pre-filled information, as necessary.

A. **Name of the RE** – Name of the RE is extracted from IRD’s records. If the name shown is incorrect, write to IRD via cbc_reporting@ird.gov.hk indicating the correct name with documents in support and the BRN of the RE.

B. **Type of Legal Form** – Click the drop-down arrow to select the type of legal form of the RE. There are 4 allowable options: Corporation, Partnership, Trust and Others.

C. **Nature of Legal Form** – Select the nature of legal form of the RE:
   - 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.

D. **Business Address** – Enter business address of the RE.

E. **Postal Address** – Enter postal address of the RE. Select “Same as Business Address” if the RE’s postal address is the same as its business address.
F. **Person acting for the non-corporate RE or being responsible for the management of the non-corporate RE** – If the RE is not a corporation, details of the PRM and its contact person must be provided.

- **Business Registration Number** – Enter or update the BRN⁴ of the PRM, as appropriate.
- **Name** – Name of the PRM 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 PRM is correct or not.
- **Address** – Enter address of the PRM.
- **Contact Person of the PRM**
  - **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** – Enter or update the email address, as appropriate. If the email address entered is a personal email address or a shared

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⁴ If the PRM is an individual not carrying on a business in Hong Kong, he/she should write to IRD via cbc_reporting@ird.gov.hk to request a BRNE.
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 RE’s Account, the PRM’s contact person will be notified by an alert message sent to this email address.

- **Confirm Email Address** – If email address of the PRM’s contact person is entered or updated by the Authorized Person, enter the email address again (which must match with the previous entry).

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

**Step 4 of 8 – Enter Contact Information**

4.3.5 Every RE 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 RE’s Message Box in the Portal receives an electronic notice. It is advisable to designate contact persons who are holders of e-Cert so that they could, upon receipt of the alert message, access the RE’s Account to view the electronic notice.

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** – 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 RE’s Account, the RE’s contact person will be notified by an alert message sent to this email address.

G. **Confirm Email Address** – 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 58M of the IRO. Please note that, once authorized, the SP can operate the Account of the RE and access all functions provided. Details of the SP will be pre-filled in accordance with information provided in the Form IR1465 submitted by the RE, if any (paragraph 4.2.1).
A. Ensure that the box □ has been checked if a SP has been engaged. If a Form IR1465 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. **Address** – Enter address of the SP.

E. **Contact Person of the SP**
   - **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** – 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 RE’s Account, the SP’s contact person will be notified by an alert message sent to this email address.
   - **Confirm Email Address** – If email address of the SP’s contact person is provided in the Form IR1465 (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).

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 in relation to country-by-country reporting of the RE.

A. Ensure that the box □ has been checked if the RE 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 **Continue** button to proceed to next step.
Step 7 of 8 – Submit Declaration

4.3.8 The Authorized Person is required to declare that the information given in the Account Registration Form is true, correct and complete.

A. **Capacity of the Authorized Person** – Click the drop-down arrow to select the capacity, either being director, officer, principal officer or responsible person.

B. Click the **Continue** button to proceed to next step.
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, which is used for authentication in Step 1 (see paragraph 4.3.2 above) to sign the registration form.
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 / save the simulated registration form.
E. **File Location** – Click the **Browse** button to search for the e-Cert located on the Authorized Person’s computer.

F. **Password** – Enter the password of the e-Cert.
G. Click the **Confirm** button to complete the registration process.
Acknowledgement

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

Confirmation

4.3.11 Upon completion of registration, a confirmation will be sent to the Message Box of the RE’s Account and an alert message will be issued to the email addresses of the contact persons of the RE, PRM and SP.
5 Login to the Account

5.1 The Subscribing Organisation can log in to the RE’s Account.

A. Visit the landing page of the Portal.
B. Select the role of the Subscribing Organisation to operate the Account.
C. **CbC ID Number** – Enter the CbC ID Number of the RE.

D. **File Location** – Click the **Browse** button to search for the e-Cert located on the Authorized Person’s computer.

E. **Password** – Enter the password of the e-Cert.

F. Click the **Login** button.

G. Read Terms and Conditions, check the box □, and click the **Continue** button to proceed to login to the Account of RE.