



## **Inland Revenue Department**

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

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

Other relevant publications are available on the IRD website:

- (a) [A Guide to Return Filing](#)
- (b) [A Guide to Notification Filing](#)
- (c) [User Guide of Data Preparation Tool](#)
- (d) [Country-by-Country Return XML Schema and User Guide](#)

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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<sup>1</sup>; and
- (g) submitting amended records after filing Return<sup>1</sup>.

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

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

- (a) the 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.

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<sup>1</sup> Not applicable to the non-corporate RE. See the user guide “[A Guide to Return Filing](#)”.

## **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](mailto: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;

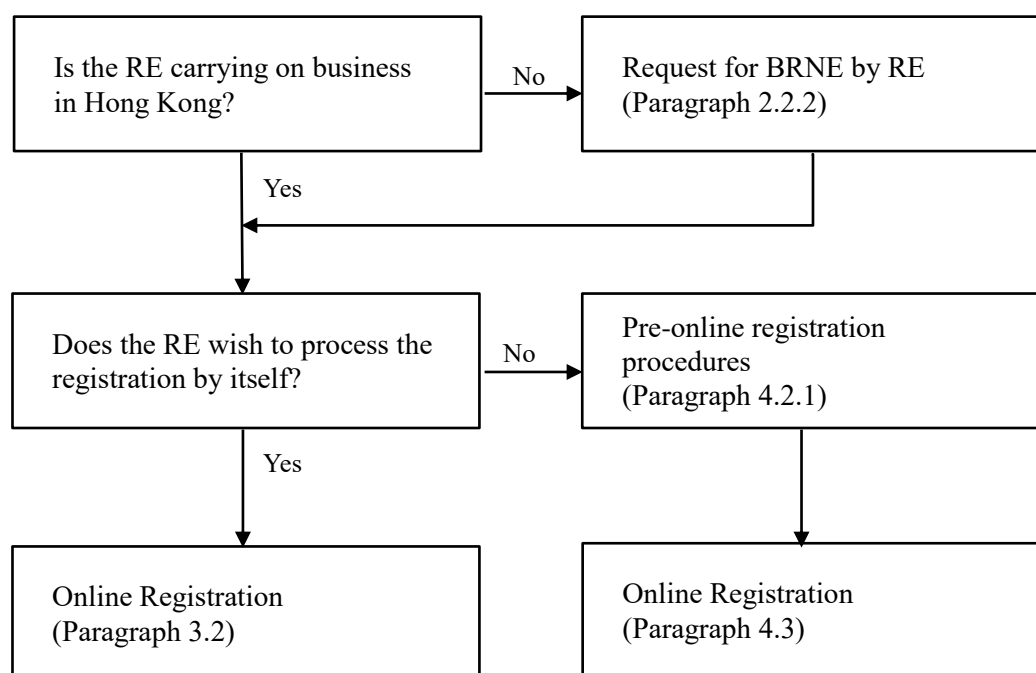
- (c) copy of Business Registration Certificate<sup>2</sup>; and
- (d) copy of Certificate of Incorporation / Certificate of Registration issued by the Companies Registry (in the case of limited companies).

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:



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<sup>2</sup> 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:

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

### 3.2 Online Registration

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

**Welcome to CbC Reporting Portal**

Country-by-Country (CbC) Reporting Portal is a system designated by the Commissioner under Part 9A of the Inland Revenue Ordinance (Cap. 112) for Reporting Entity to submit [notification](#) and [CbC Return](#) to the Inland Revenue Department (the Department).

**Opening of CbC Reporting Account**

The individual authorized to open a CbC Reporting Account for the Reporting Entity to access the services in this Portal has to:

- provide the Reporting Entity's [Business Registration Number](#); and
- use his/her [e-Cert \(Organisational\)](#) with [AEOI Functions](#) for authentication.

**Preparation of Data Files**

The CbC Return has to be submitted in the form of an electronic record which contains the required information arranged in a form specified by the Board of Inland Revenue.

The required information should be stored in data file in accordance with the [data specifications](#) issued by the Department. Data file 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.

**Encryption of Data Files**

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](#).

**Existing Account**

If the Reporting Entity has already opened a CbC Reporting Account, please login here.

Login as

**New Account**

If the Reporting Entity has not yet opened a CbC Reporting Account, please complete the registration process and set up the account profile.

[Register](#)

**More Information**

[User Guide](#)  
[Online Demo](#)  
[Frequently Asked Questions](#)  
[List of Jurisdictions with Bilateral Arrangements](#)  
[Submission of Test Data File](#)  
[Contact Us \(For Authorized Representative\)](#)

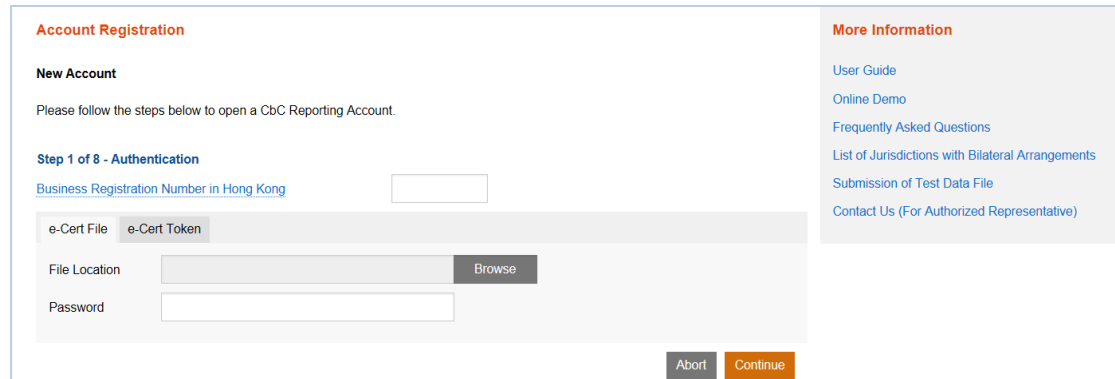
Copyright Notice Privacy Policy Disclaimer Security Statement

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

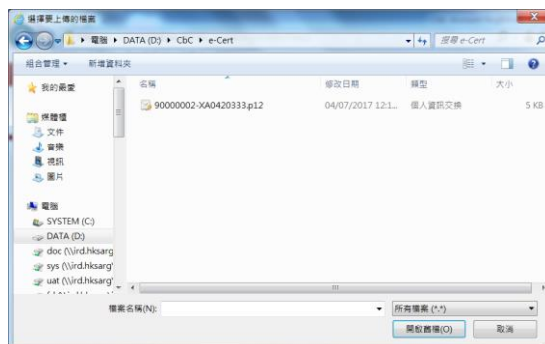


## Step 1 of 8 – Authentication

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.

**Account Registration**

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

Please read carefully the following Terms and Conditions.

**Inland Revenue Department**

**Terms and Conditions for Use of the CbC Reporting Portal**

1. The Inland Revenue Department ("IRD") shall provide services under the Country-by-Country ("CbC") Reporting Portal (the "Portal Services") to facilitate Reporting Entities to fulfill their obligations under Part 9A of the Inland Revenue Ordinance (Cap 112) ("IRO"). The use of the Portal Services shall at all times be governed by these terms and conditions ("Terms and Conditions"). A Reporting Entity which has successfully registered with IRD for using the Portal Services is hereinafter referred to as "RE".

**Registration**

2. RE has to register an account, hereinafter referred to as the "CbC Reporting Account", under the CbC Reporting Portal before it can use the Portal Services.

3. RE may authorize the following persons to register and operate the RE's CbC Reporting Account:

☒ I **CHAN Tai Man of MNE (HK) LIMITED** have read and agree to the terms and conditions stated above.

**Abort** **Continue**

- A. Read carefully the Terms and Conditions.
- B. If the Authorized Person accepts the Terms and Conditions, check the box ☐.
- C. Names of the Authorized Person and 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.

**Account Registration**

Step 3 of 8 - Enter Details of the Reporting Entity

**Information of the Reporting Entity**

Name of the Reporting Entity: MNE (HK) LIMITED

Business Registration Number: 04261337

Type of Legal Form:

Nature of Legal Form: ☐ Corporate ☐ Non-corporate

Business Address:

Flat/Room:  Block:  Floor:

Name of Building:

No. & Name of Street:

District:

☐ HK ☐ Kowloon ☐ N.T.

Postal Address: ☒ Same as Business Address

- 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](mailto: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.

**Non-Corporate Reporting Entity**

☐ The following person acting for the Non-Corporate Reporting Entity or being responsible for the management of the Non-Corporate Reporting Entity under section 58N of the Inland Revenue Ordinance has been authorized to operate the CbC Reporting Account of the Non-Corporate Reporting Entity:

Business Registration Number

Name

Address

Flat/Room	<input type="text"/>	Block	<input type="text"/>	Floor	<input type="text"/>
Name of Building	<input type="text"/>				
No. & Name of Street	<input type="text"/>				
District	<input type="text"/>				

☐ HK ☐ Kowloon ☐ N.T.

**Contact Person**

Title

Surname

Given Name

Post

Day-time Contact Telephone Number +852

Email Address

Confirm Email Address

Note: Please click to view [Personal Information Collection Statement](#).

Abort Back Continue

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<sup>3</sup> 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

<sup>3</sup> 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](mailto: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.

**Account Registration**

Step 4 of 8 - Enter Contact Information

**Details of Contact Person of the Reporting Entity**

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

**Contact Person 1**

Title:

Surname:

Given Name:

Post:

Day-time Contact Telephone Number: +852

Email Address:

Confirm Email Address:

Note: Not more than three contact persons can be authorized to receive messages from the Department.  
Note: Please click to view [Personal Information Collection Statement](#).

More

Abort Back Continue

- 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 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.

**Account Registration**

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

**Details of Service Provider**

Complete if a service provider has been engaged

☐ The following person has been engaged as a service provider under section 58M of the Inland Revenue Ordinance to carry out the reporting obligations of the Reporting Entity and has been authorized to operate the CbC Reporting Account of the Reporting Entity (The Reporting Entity is not relieved from reporting obligations despite the engagement of the service provider.).

Business Registration Number  
Name  
Address

Flat/Room  
Name of Building  
No. & Name of Street  
District

Block

Floor

☐ HK ☐ Kowloon ☐ N.T.

**Contact Person**

Title

Surname

Given Name

Post

Day-time Contact Telephone Number

Email Address

Confirm Email Address

Note: Please click to view [Personal Information Collection Statement](#).

- 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.

**Account Registration**  
Step 6 of 8 - Enter Details of Authorized Representative (Optional)  
**Details of Authorized Representative**  
Complete if a representative has been authorized  
☐ The following person has been authorized to communicate with the Department in relation to country-by-country reporting of the Reporting Entity:  

Name

Business Registration Number

Address

Flat/Room

Block

Floor

Name of Building

No. & Name of Street

District

☐ HK ☐ Kowloon ☐ N.T.

Representative's Reference No.

Note: Please click to view [Personal Information Collection Statement](#).

Abort

Back

Continue

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- 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.

**Account Registration**

Step 7 of 8 - Submit Declaration

I, CHAN Tai Man, being director  
officer  
principal officer  
responsible person of MNE (HK) LIMITED, declare that to the best of my knowledge and belief, the information given in this Account Registration Form is true, correct and complete.


Abort
Back
Continue

- 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.



**INLAND REVENUE DEPARTMENT**  
**CbC REPORTING PORTAL**  
**ACCOUNT REGISTRATION FORM**

**PART 1 INFORMATION OF THE REPORTING ENTITY**

(1) Name of the Reporting Entity	MNE (HK) LIMITED
(2) Business Registration Number	04261337
(3) Type of Legal Form	Corporation
(4) Nature of Legal Form	Corporate
(5) Business Address	Flat/Rm A Block A Floor 8 Fat Tat Building 8 Fat Tat Street Hong Kong
(6) Postal Address	Same as Business Address
(7) Non-Corporate Reporting Entity	

The following person acting for the Non-Corporate Reporting Entity or being responsible for the management of the Non-Corporate Reporting Entity under section 58N of the Inland Revenue Ordinance has been authorized to operate the CbC Reporting Account of the Non-Corporate Reporting Entity:

Name	-
Business Registration Number	-
Address	-
Contact Person	
Name	-
Post	-
Day-time Contact Telephone Number	-
Email Address	-

**PART 2 DETAILS OF CONTACT PERSON OF THE REPORTING ENTITY**

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

Name	Mr CHAN Tai Man
Post	Director
Day-time Contact Telephone Number	12345678
Email Address of the Contact Person	chantaiman@mnehk.com

**PART 3 DETAILS OF SERVICE PROVIDER**

The following person has been engaged as a service provider under section 58M of the Inland Revenue Ordinance to carry out the reporting obligations of the Reporting Entity and has been authorized to operate the CbC Reporting Account of the Reporting Entity (The Reporting Entity is not relieved from reporting obligations despite the engagement of the service provider.):

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

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**PART 4     DETAILS OF AUTHORIZED REPRESENTATIVE**

The following person has been authorized to communicate with the Department in relation to country-by-country reporting of the Reporting Entity:

Name	-
Business Registration Number	-
Address	-
Representative's Reference No.	-

**PART 5     DECLARATION**

I, **CHAN Tai Man**, being **director** of **MNE (HK) LIMITED**, declare that to the best of my knowledge and belief, the information given in this Account Registration Form is true, correct and complete.

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

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Signed by CHAN Tai Man of MNE (HK) LIMITED

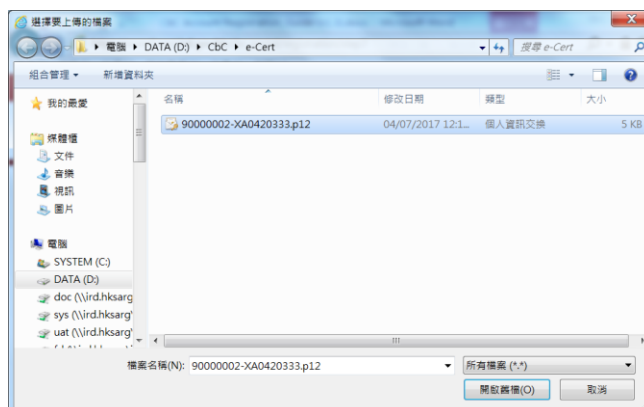
e-Cert File    e-Cert Token

File Location        Browse

Password

Abort
Back
Print
Confirm

- 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.

**Account Registration**

**Acknowledgement**

CHAN Tai Man, being director of MNE (HK) LIMITED, has successfully opened a CbC Reporting Account for MNE (HK) LIMITED.

The CbC ID Number is:

**CS88253**

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

Transaction Reference Number: CBP1 7112 2100 0474

Transaction Date/Time: 22 NOV 2017 14:41:43

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 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.

Welcome, CHAN Tai Man. You have logged in the CbC Reporting Account of MNE (HK) LIMITED. Last login date/time: 4 DEC 2017 12:14 Status: Succeeded Logout

Profile - Message Box - Notification - Manage Return -

Date	Subject
13 NOV 2017 11:25	CbC Reporting Account Opening Completed 已顺利完成開立匯報帳戶

Prev Next

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

**Welcome to CbC Reporting Portal**

Country-by-Country (CbC) Reporting Portal is a system designated by the Commissioner under Part 9A of the Inland Revenue Ordinance (Cap.112) for Reporting Entity to submit [notification](#) and [CbC Return](#) to the Inland Revenue Department (the Department).

**Opening of CbC Reporting Account**

The individual authorized to open a CbC Reporting Account for the Reporting Entity to access the services in this Portal has to:

- provide the Reporting Entity's [Business Registration Number](#); and
- use his/her [e-Cert \(Organisational\)](#) with [AEOI Functions](#) for authentication.

**Preparation of Data Files**

The CbC Return has to be submitted in the form of an electronic record which contains the required information arranged in a form specified by the Board of Inland Revenue.

The required information should be stored in data file in accordance with the [data specifications](#) issued by the Department. Data file 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.

**Encryption of Data Files**

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](#).

**Existing Account**

If the Reporting Entity has already opened a CbC Reporting Account, please login here.

Login as:

**New Account**

If the Reporting Entity has not yet opened a CbC Reporting Account, please complete the registration process and set up the account profile.

**Register**

**More Information**

[User Guide](#)  
[Online Demo](#)  
[Frequently Asked Questions](#)  
[List of Jurisdictions with Bilateral Arrangements](#)  
[Submission of Test Data File](#)  
[Contact Us \(For Authorized Representative\)](#)

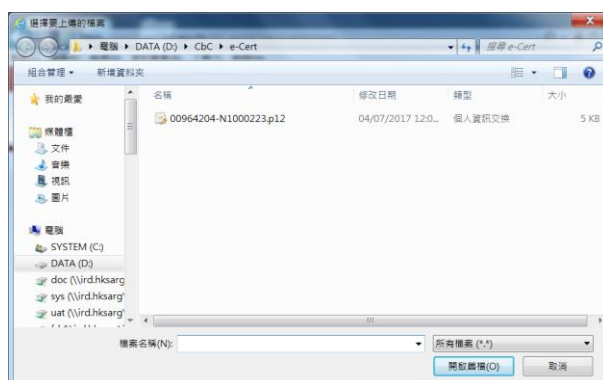
Copyright Notice Privacy Policy Disclaimer Security Statement

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.

**Account Registration**

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

Please read carefully the following Terms and Conditions.

**Inland Revenue Department**

**Terms and Conditions for Use of the CbC Reporting Portal**

1. The Inland Revenue Department ("IRD") shall provide services under the Country-by-Country ("CbC") Reporting Portal (the "Portal Services") to facilitate Reporting Entities to fulfill their obligations under Part 9A of the Inland Revenue Ordinance (Cap 112) ("IRO"). The use of the Portal Services shall at all times be governed by these terms and conditions ("Terms and Conditions"). A Reporting Entity which has successfully registered with IRD for using the Portal Services is hereinafter referred to as "RE".
2. RE has to register an account, hereinafter referred to as the "CbC Reporting Account", under the CbC Reporting Portal before it can use the Portal Services.
3. RE may authorize the following persons to register and operate the RE's CbC Reporting Account:

**Registration**

☒ I **LEE Siu Keung of SP CPALIMITED** have read and agree to the terms and conditions stated above.

**Abort** **Continue**

- A. Read carefully the Terms and Conditions.
- B. If the Authorized Person accepts the Terms and Conditions, check the box ☐.
- C. Names of the Authorized person and 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.

The screenshot shows a web form titled "Account Registration" with a sub-header "Step 3 of 8 - Enter Details of the Reporting Entity". The form is divided into two main sections: "Information of the Reporting Entity" and "Business Address".

**Information of the Reporting Entity**

- Name of the Reporting Entity: MNE (HK) LIMITED
- Business Registration Number: 04261337
- Type of Legal Form: A dropdown menu with a downward arrow.
- Nature of Legal Form: Two radio buttons, "Corporate" and "Non-corporate".

**Business Address**

The business address section is contained within a larger box and includes the following fields:

- Flat/Room: A text input field.
- Block: A text input field.
- Floor: A text input field.
- Name of Building: A text input field.
- No. & Name of Street: A text input field.
- District: A text input field.
- At the bottom of the address section are three radio buttons: "HK", "Kowloon", and "N.T."

- 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](mailto: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.



**Non-Corporate Reporting Entity**

☐ The following person acting for the Non-Corporate Reporting Entity or being responsible for the management of the Non-Corporate Reporting Entity under section 58N of the Inland Revenue Ordinance has been authorized to operate the CbC Reporting Account of the Non-Corporate Reporting Entity:

Business Registration Number

Name

Address

Flat/Room  Block  Floor

Name of Building

No. & Name of Street

District

☐ HK ☐ Kowloon ☐ N.T.

**Contact Person**

Title

Surname

Given Name

Post

Day-time Contact Telephone Number +852

Email Address

Confirm Email Address

Note: Please click to view [Personal Information Collection Statement](#).

**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 BRN<sup>4</sup> 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

<sup>4</sup> 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](mailto: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.

**Account Registration**

Step 4 of 8 - Enter Contact Information

Details of Contact Person of the Reporting Entity

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

**Contact Person 1**

Title

Surname

Given Name

Post

Day-time Contact Telephone Number +852

Email Address

Confirm Email Address

Note: Not more than three contact persons can be authorized to receive messages from the Department.

Note: Please click to view [Personal Information Collection Statement](#).

Abort Back Continue

- A. **Title** – Click the drop-down arrow to select the title.
- B. **Surname** – Enter surname.
- C. **Given Name** – Enter given name.
- D. **Post** – Enter post.
- E. **Day-time Contact Telephone Number** – Enter the day-time contact telephone number.

- F. **Email Address** – 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).

**Account Registration**

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

**Details of Service Provider**

Complete if a service provider has been engaged

☒ The following person has been engaged as a service provider under section 58M of the Inland Revenue Ordinance to carry out the reporting obligations of the Reporting Entity and has been authorized to operate the CbC Reporting Account of the Reporting Entity (The Reporting Entity is not relieved from reporting obligations despite the engagement of the service provider.)

Business Registration Number: 00964204

Name: SP CPA LIMITED

Address:

Flat/Room	B	Block	B	Floor	18
Name of Building	Fat Tat Building				
No. & Name of Street	8 Fat Tat Street				
District	Central				

☒ HK ☐ Kowloon ☐ N.T.

**Contact Person**

Title: Mr

Surname: LEE

Given Name: Siu Keung

Post: Officer

Day-time Contact Telephone Number: +852 23456789

Email Address: leesiukeung@spcpa.com

Confirm Email Address: leesiukeung@spcpa.com

Note: Please click to view [Personal Information Collection Statement](#)

Abort Back Continue

- 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.

**Account Registration**

Step 6 of 8 - Enter Details of Authorized Representative (Optional)

**Details of Authorized Representative**

Complete if a representative has been authorized

☐ The following person has been authorized to communicate with the Department in relation to country-by-country reporting of the Reporting Entity:

Name

Business Registration Number

Address

Flat/Room  Block  Floor

Name of Building

No. & Name of Street

District

☐ HK ☐ Kowloon ☐ N.T.

Representative's Reference No.

Note: Please click to view [Personal Information Collection Statement](#).

- 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.

The screenshot shows a web form titled "Account Registration" with the subtitle "Step 7 of 8 - Submit Declaration". The form contains a declaration statement: "I, LEE Siu Keung, being [dropdown menu] of SP CRA LIMITED, declare that to the best of my knowledge and belief, the information given in this Account Registration Form is true, correct and complete." The dropdown menu is open, showing four options: "director", "officer", "principal officer", and "responsible person". At the bottom right of the form, there are three buttons: "Abort", "Back", and "Continue".

- 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.

	<b>INLAND REVENUE DEPARTMENT</b> <b>CbC REPORTING PORTAL</b> <b>ACCOUNT REGISTRATION FORM</b>
<b>PART 1 INFORMATION OF THE REPORTING ENTITY</b>	
(1) Name of the Reporting Entity	MNE (HK) LIMITED
(2) Business Registration Number	04261337
(3) Type of Legal Form	Corporation
(4) Nature of Legal Form	Corporate
(5) Business Address	Flat/Rm A Block A Floor 8 Fat Tat Building 8 Fat Tat Street Hong Kong
(6) Postal Address	Same as Business Address
(7) Non-Corporate Reporting Entity	
The following person acting for the Non-Corporate Reporting Entity or being responsible for the management of the Non-Corporate Reporting Entity under section 58N of the Inland Revenue Ordinance has been authorized to operate the CbC Reporting Account of the Non-Corporate Reporting Entity:	
Name	-
Business Registration Number	-
Address	-
Contact Person	
Name	-
Post	-
Day-time Contact Telephone Number	-
Email Address	-
<b>PART 2 DETAILS OF CONTACT PERSON OF THE REPORTING ENTITY</b>	
The following individual has been authorized to receive message from the Department through email address below:	
Name	Mr CHAN Tai Man
Post	Director
Day-time Contact Telephone Number	12345678
Email Address of the Contact Person	chantaiman@mnehk.com
<b>PART 3 DETAILS OF SERVICE PROVIDER</b>	
The following person has been engaged as a service provider under section 58M of the Inland Revenue Ordinance to carry out the reporting obligations of the Reporting Entity and has been authorized to operate the CbC Reporting Account of the Reporting Entity (The Reporting Entity is not relieved from reporting obligations despite the engagement of the service provider.):	
Name	SP CPA LIMITED
Business Registration Number	00964204
Contact Person of the Service Provider:	
Name	Mr LEE Siu Keung
Post	Officer
Day-time Contact Telephone Number	23456789
Email Address of the Service Provider	leesiukeung@spcpa.com
P. 1 / 2	

**PART 4 DETAILS OF AUTHORIZED REPRESENTATIVE**

The following person has been authorized to communicate with the Department in relation to country-by-country reporting of the Reporting Entity:

Name	-
Business Registration Number	-
Address	-
Representative's Reference No.	-

**PART 5 DECLARATION**

I, **LEE Siu Keung**, being **o**fficer of **SP CPALIMITED**, declare that to the best of my knowledge and belief, the information given in this Account Registration Form is true, correct and complete.

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

P. 2 / 2

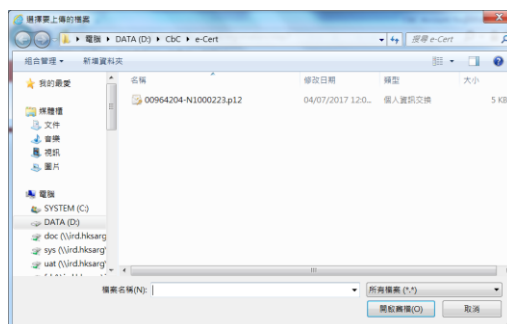
Signed by LEE Siu Keung of SP CPA LIMITED

e-Cert File e-Cert Token

File Location

Password

- A. Scroll down to check all information in this simulated registration form carefully.
- B. Click the **Abort** button if the Authorized Person wishes to terminate the registration.  
(**Important Note:** ALL the input data would not be saved.)
- C. Click the **Back** button if the Authorized Person needs to correct any information in this form.
- D. Click the **Print** button if the Authorized Person wishes to print / 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.

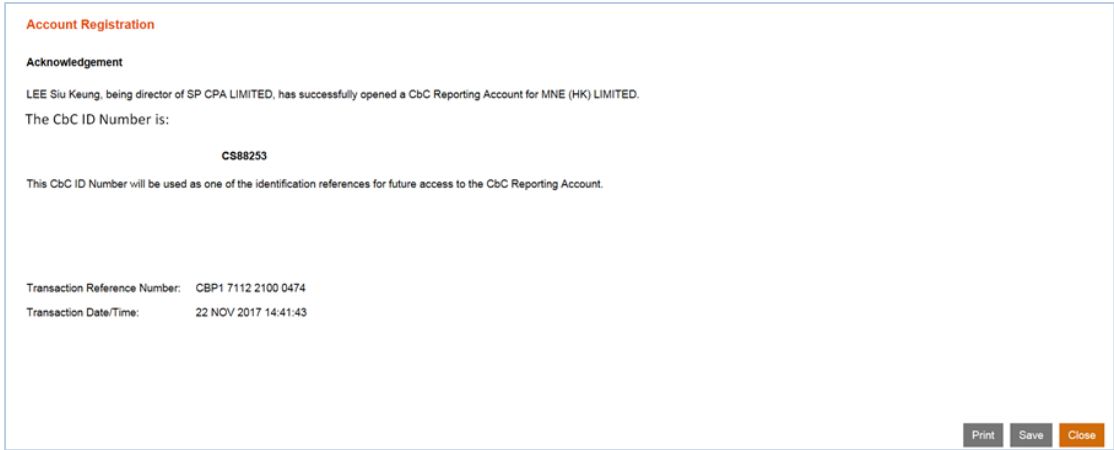


- F. **Password** – Enter the password of the e-Cert.
- G. Click the **Confirm** button to complete the registration process



## 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.



The screenshot shows a web interface titled "Account Registration" in orange. Below it, the section "Acknowledgement" is displayed. The text states: "LEE Siu Keung, being director of SP CPA LIMITED, has successfully opened a CbC Reporting Account for MNE (HK) LIMITED. The CbC ID Number is: CS88253". It further explains: "This CbC ID Number will be used as one of the identification references for future access to the CbC Reporting Account." At the bottom left, transaction details are provided: "Transaction Reference Number: CBP1 7112 2100 0474" and "Transaction Date/Time: 22 NOV 2017 14:41:43". At the bottom right, there are three buttons: "Print" (grey), "Save" (grey), and "Close" (orange).

- 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.

Welcome, LEE Siu Keung. You have logged in the CbC Reporting Account of MNE (HK) LIMITED.

Last login date/time: 4 DEC 2017 12:14 Status: Succeeded


Logout

Profile

Message Box

Notification

Manage Return

Date	Subject
13 NOV 2017 11:25	 CbC Reporting Account Opening Completed 已完成開立個別報告帳戶

Prev

Next

## 5 Login to the Account

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

### Welcome to CbC Reporting Portal

Country-by-Country (CbC) Reporting Portal is a system designated by the Commissioner under Part 9A of the Inland Revenue Ordinance (Cap.112) for Reporting Entity to submit [notification](#) and [CbC Return](#) to the Inland Revenue Department (the Department).

#### Opening of CbC Reporting Account

The individual authorized to open a CbC Reporting Account for the Reporting Entity to access the services in this Portal has to:

- provide the Reporting Entity's [Business Registration Number](#); and
- use his/her [e-Cert \(Organisational\) with AEOI Functions](#) for authentication.

#### Preparation of Data Files

The CbC Return has to be submitted in the form of an electronic record which contains the required information arranged in a form specified by the Board of Inland Revenue.

The required information should be stored in data file in accordance with the [data specifications](#) issued by the Department. Data file 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.

#### Encryption of Data Files

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](#).

#### Existing Account

If the Reporting Entity has already opened a CbC Reporting Account, please login here.

Login as

Please select

Reporting Entity

Person Managing the Non-corporate Reporting Entity

Service Provider


Lead Operator

Register

#### More Information

[User Guide](#)  
[Online Demo](#)  
[Frequently Asked Questions](#)  
[List of Jurisdictions with Bilateral Arrangements](#)  
[Submission of Test Data File](#)  
[Contact Us \(For Authorized Representative\)](#)

[Copyright Notice](#)
[Privacy Policy](#)
[Disclaimer](#)
[Security Statement](#)



- A. Visit the landing page of the Portal.
- B. Select the role of the Subscribing Organisation to operate the Account.

### Login

CbC ID Number  [Forgot CbC ID Number](#)

e-Cert File

e-Cert Token

File Location

Password

### New Account

If the Reporting Entity has not yet opened a CbC Reporting Account, please complete the registration process and set up the account profile.

### More Information

[User Guide](#)  
[Online Demo](#)  
[Frequently Asked Questions](#)  
[List of Jurisdictions with Bilateral Arrangements](#)  
[Submission of Test Data File](#)  
[Contact Us \(For Authorized Representative\)](#)

- 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.

### Read Terms and Conditions

Please read carefully the following Terms and Conditions.

**Inland Revenue Department**

**Terms and Conditions for Use of the CbC Reporting Portal**

- The Inland Revenue Department (“IRD”) shall provide services under the Country-by-Country (“CbC”) Reporting Portal (the “Portal Services”) to facilitate Reporting Entities to fulfill their obligations under Part 9A of the Inland Revenue Ordinance (Cap 112) (“IRO”). The use of the Portal Services shall at all times be governed by these terms and conditions (“Terms and Conditions”). A Reporting Entity which has successfully registered with IRD for using the Portal Services is hereinafter referred to as “RE”.
- Registration**
- RE has to register an account, hereinafter referred to as the “CbC Reporting Account”, under the CbC Reporting Portal before it can use the Portal Services.
- RE may authorize the following persons to register and operate the RE’s CbC Reporting Account:
  - service provider (“SP”) engaged to carry out, for or on behalf of the RE, the obligations to submit notifications and/or furnish returns; or
  - in relation to a RE that is not a corporation, the person who acts for the non-corporate RE or is responsible for the management of the non-corporate RE (“PRM”).

In these situations, the RE should inform IRD of such authorization by submitting a Notification of Details of Person Authorized to Register/Operate a CbC Reporting Account (Form IR1465).

☒ I, CHAN Tai Man of MNE (HK) LIMITED, have read and agree to the terms and conditions stated above.

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