

## CRS Self Certification Form - Individual (Form CRS-I)

### Instructions - Please read these instructions before completing this form

#### Why are we asking you to complete this form?

To help protect the integrity of tax systems, governments around the world are introducing a new information gathering and reporting requirement for Financial Institutions. This is known as the Common Reporting Standard (“CRS”).

To align with the foregoing global requirement, the Ministry of Finance (“MOF”) issued the ‘Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions’ and the relevant local rules (collectively, the “Regulations”). According to the Regulations, Financial Institutions are required to determine where an Account Holder is “tax resident” (this will usually be where you are liable to pay income taxes). If you are tax resident outside the country/jurisdiction where your account is held, we may need to give the tax authority this information, along with information relating to your accounts. That may then be shared between tax authorities in different countries/jurisdictions.

Completing this form will ensure that we hold accurate and up to date information about your tax residency. If your circumstances change and any of the information provided in this form becomes incorrect, please let us know immediately and provide an updated self-certification.

#### Who should complete the CRS Individual Self Certification Form?

Individual customers should complete this form.

If you need to self-certify on behalf of an entity (which includes businesses, trusts and partnerships), please complete a ‘CRS Self-Certification Form – Entity (Form CRS-E)’. Similarly, if you are a controlling person of an entity, please complete a ‘CRS Self-Certification Form – Controlling Person (Form CRS-CP)’. You can find these forms at

<https://www.assetmanagement.hsbc.com.tw/>.

Even if you have already provided information in relation to the United States Government’s Foreign Account Tax Compliance Act (“FATCA”), you may still need to provide additional information for the CRS as this is a separate regulation.

If you are completing this form on behalf of an account holder who is a minor, please ensure that you tell us in what capacity you are signing in Part 3.

#### Where to go for further information

If you have any questions about this form or these instructions, please contact your Relationship Manager or visit: <https://www.assetmanagement.hsbc.com.tw/>.

The Organisation for Economic Co-operation and Development (“OECD”) has developed the rules to be used by all governments participating in the CRS and these can be found on the OECD’s Automatic Exchange of Information (“AEOI”) website (<http://www.oecd.org/tax/automatic-exchange/>).

You could also visit MOF’s website for further information on local regulation requirement (<https://www.mof.gov.tw/>). The definition of the terms used in this form can be found in the Appendix for your reference. In the case of inconsistency between the Appendix and the Regulations, the Regulations shall prevail.

If you have any questions on how to define your tax residency status, please visit the foregoing OECD website or speak to your tax advisor as we are not allowed to give tax advice.

**Part 1 – Identification of Individual Account Holder**

|  |  |  |                     |  |                                  |  |  |
|--|--|--|---------------------|--|----------------------------------|--|--|
| 1. Name of Account Holder  | Family Name or Surname(s)  |  | First or Given Name |  | Middle Name(s) (if any)          |  |  |
| 2. Current Residence Address   | Line 1 (e.g. Suite, Floor, Building, Number, Street, District)   |  |                     |  |                                  |  |  |
|  | Line 2 (e.g. Town/City/Province/County/State)  |  |                     |  |                                  |  |  |
|  | Country/Jurisdiction   |  |                     |  | Post Code/ZIP Code               |  |  |
| 3. Mailing Address (please only complete if different to the address shown in Section 2) | Line 1 (e.g. Suite, Floor, Building, Number, Street, District)   |  |                     |  |                                  |  |  |
|  | Line 2 (e.g. Town/City/Province/County/State)  |  |                     |  |                                  |  |  |
|  | Country/Jurisdiction   |  |                     |  | Post Code/ZIP Code               |  |  |
| 4. Date of Birth   | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (dd/mm/yyyy) |  |                     |  |                                  |  |  |
| 5. Place of Birth  | Country/ Jurisdiction of Birth   |  |                     |  | Town or City of Birth (Optional) |  |  |

**Part 2 – Country/Jurisdiction of Tax Residence and related Taxpayer Identification Number (“TIN”) or functional equivalent**

Please complete the following table indicating:

- (i) where the Account Holder is tax resident; and
- (ii) the Account Holder’s TIN for each country/jurisdiction indicated.

If the Account Holder is a tax resident in more than one country/jurisdiction at the same time, please indicate all countries/jurisdictions of tax residence. Please use a separate sheet if the Account Holder is tax resident in more than three countries/jurisdictions.

If a TIN is unavailable, please provide the appropriate reason A, B or C where appropriate:

**Reason A** – The country/jurisdiction where I am liable to pay tax does not issue TINs to its residents

**Reason B** – The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

**Reason C** – No TIN is required (Note: Only select this reason if the authorities of the country/jurisdiction of tax residence entered below do not require the TIN to be disclosed)

| Country/Jurisdiction of tax residence | Tax Identification Number (“TIN”) | If no TIN available, please enter Reason A, B or C | Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above. |
|---------------------------------------|-----------------------------------|--|--|
| (1)                                   |                                   |  |  |
| (2)                                   |                                   |  |  |
| (3)                                   |                                   |  |  |

**Part 2 (a) – If the country/Jurisdiction of Current Residence Address (Part 1, Line 2) is different from the Country/Jurisdictions of Tax Resident (Part 2), please complete the following options**

|   |  |
|---|--|
| 1. I am a student studying in the country in Part 1, Line 2 and has not yet lived there long enough to become tax resident. |  |
| 2. I am working in the country in Part 1, Line 2 and has not yet lived there long enough to become tax resident.            |  |
| 3. I am a diplomat or a member of the armed forces posted to the country in Part 1, Line 2.                                 |  |

4. I have recently moved to the country that they are opening a financial account in and they are not yet tax resident in this country. I am still tax resident in the country(ies)/jurisdiction(s) in Part 2.

5. None of the above – please provide detail in the space below.

**Part 2 (b) – If the country/Jurisdiction of mailing address (Part 1, Line 3) is different from the Country/Jurisdictions of Tax Resident (Part 2), please complete the following options**

1. The address is my adviser, accountant and lawyer.

2. The address is my relative's address.

3. The address is my work or employer's address.

4. The address is my holiday address.

5. None of the above – please provide detail in the space below.

**Part 3 – Declaration and Signature**

1. I acknowledge that according to Tax Collection Act, the Regulations and other relevant laws and regulations, the information contained in this form, information regarding the Account Holder and any Reportable Account(s) (the "Information") may be provided by HSBC Global Asset Management (Taiwan) Limited (the "Investment Manager") to the domestic tax authorities and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information for tax purposes.
2. I agree that the Investment Manager may collect, process and utilise the Information and may provide, share or disclose the Information to HSBC Group member (including HSBC Holdings PLC and all its subsidiaries and affiliates) for the purposes under applicable laws and regulations as well as the purposes in the contract, agreement, arrangement, terms and conditions (including supplements) or transaction documents entered with the Investment Manager.
3. I certify that I am the Account Holder (or the legal guardian of an Account Holder who is a minor) of all the account(s) to which this form relates.
4. **I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**
5. I undertake to advise the Investment Manager within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide the Investment Manger a suitably updated self-certification form (CRS-I) and Declaration within 90 days of such change in circumstances.

Signature:

\_\_\_\_\_

Print Name:

\_\_\_\_\_

Date(dd/mm/yyyy):

\_\_\_\_\_

Capacity:

\_\_\_\_\_

**Note:** If the signatory is not the Account Holder, please indicate the capacity in which acting.

## Appendix – Definitions

**Note:** These are selected definitions provided to assist you with the completion of this form. Further details can be found within the domestic CRS Regulations which are issued in reference to the OECD “Common Reporting Standard for Automatic Exchange of Financial Account Information” (the “CRS”), and the associated “Commentary” to the CRS. This can be found at the following links:

**MOF Automatic Exchange of Information Website** (<https://www.mof.gov.tw/>)

**OECD Automatic Exchange of Information Website** (<http://www.oecd.org/tax/automatic-exchange/>)

If you have any questions then please contact your tax adviser or domestic tax authority.

### “Account Holder”

The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

### “Controlling Person”

This is a natural person who exercises control over an entity. Where an entity Account Holder is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). If the account is maintained for an entity of which the individual is a Controlling Person, then the “Controlling Person tax residency self-certification” form should be completed instead of this form.

### “Entity”

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

### “Financial Account”

A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

### “Participating Jurisdiction”

A Participating Jurisdiction is a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the Common Reporting Standard.

### “Reportable Account”

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

### “Reportable Jurisdiction”

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place.

### “Reportable Person”

A Reportable Person is defined as an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

### “TIN” (including “functional equivalent”)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the following link (<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>).

If the Account Holder is a local individual tax resident, his or her TIN is as follows:

1. National ID Card Number (one alphabet code plus 9-digit code issued by the Department of Household Registration, Ministry of the Interior, for example A123456789).
2. Uniform ID Number (two alphabet code plus 8-digit code issued by the National Immigration Agency, Ministry of the Interior, for example AB12345678).
3. The current Taxpayer Code Number for those who have neither National ID Card Number nor Uniform ID Number is assigned as follows: Mainland China citizens are coded as 9+yy+mm+dd (for example, born on 25 October 1985, the code would be 9851025); for other foreigners, yyyy+mm+dd+the first two letters of his or her English name in order printed on his or her passport (for example, the code for Mary Jones born on 25 October 1985, would be 19851025MA).

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number. For entities, a business/company registration code/number.