

Guidance for completing column 3 of the “Self-certification Form – Controlling Person”

| Target group | Jurisdiction of tax residence | Taxpayer Identification Number (TIN) |
|---|--|--|
| Situation 1: <u>Macao residents</u> who reside in Macao and do not have foreign tax residency | MACAO | The Macao SAR resident identity card number |
| Situation 2: <u>Macao residents</u> who reside in Macao and have foreign tax residency(ies) | MACAO Respective Country/Region ^{Note 2} | <div> <div></div> <div>The Macao SAR resident identity card number</div> </div> <div> <div></div> <div>Foreign TIN ^{Note 2} (if any)</div> </div> |
| Situation 3: <u>Foreigners</u> who work or operate a business in Macao | MACAO (Only for individuals who have stayed in Macao continuously or intermittently in the calendar year or last calendar year for 183 days ^{Note 3} or more; or who have habitual residence in Macao ^{Note 1} .) Respective Country/Region ^{Note 2} (if any) | <div> <div></div> <div> Macao TINs: - Taxpayer number on Salaries Tax; or - Taxpayer number on Business Tax </div> </div> <div> <div></div> <div>Foreign TIN ^{Note 2} (if any)</div> </div> |
| Situation 4: <u>Foreigners</u> who reside in Macao | MACAO (Only for individuals who have stayed in Macao continuously or intermittently in the calendar year or last calendar year for 183 days ^{Note 3} or more; or who have habitual residence in Macao ^{Note 1} .) Respective Country/Region ^{Note 2} (if any) | <div> <div></div> <div>Without Macao TIN, and reason “B” shall be selected with explanation provided.</div> </div> <div> <div></div> <div>Foreign TIN ^{Note 2} (if any)</div> </div> |
| Situation 5: Individuals who <u>reside overseas and do not have habitual residence in Macao</u> ^{Note 1} | Individuals, who have stayed in Macao for less than 183 days ^{Note 3} and do not have habitual residence in Macao, are not considered as Macao’s tax residents and should not fill in Macao. Respective Country/Region ^{Note 2} (if any) | <div> <div></div> <div></div> </div> <div> <div></div> <div>Foreign TIN ^{Note 2} (if any)</div> </div> |

Important Information

1. The information (including the jurisdiction of tax residence and TIN) and declaration provided in the self-certification must be **true, correct and complete**.
2. An individual usually has only one tax residency, however, the individual may also have more than one tax residencies, depending on whether the internal law of a particular jurisdiction considers the individual to be its tax resident. Generally speaking, it depends on the place in which one resides or the duration of stay in a place (e.g. whether exceeds 183 days within a tax year). Details of the rules governing tax residence of different jurisdictions can refer to OECD website:
<https://web-archiv.eocd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>
3. For Account Holders with foreign tax residency(ies) in non-Chinese speaking jurisdictions, Latin alphabet should be prioritized when completing the self-certification, so as to enhance the usability of the information.

Remarks

- Note 1: “Individuals who have habitual residence in Macao” refer to individuals who have stayed in Macao for less than 183 days (part of a day will be counted as one day), but has abode in Macao on 31 December of the calendar year or last calendar year under conditions that suggest the intention to maintain and occupy such abode as habitual residence.
- Note 2: If an Account Holder has foreign tax residency(ies), he/she is required to indicate the jurisdictions of tax residence and the relevant TIN(s). If the TIN is not available, the functional equivalent number (if any) should be provided. In certain circumstances where the TIN is not available, reason A, B or C should be selected and such reason will be one of the factors used to determine the reasonableness of the self-certification.
- Note 3: Staying in Macao for a whole day or part of a day will be counted as one day.

Self-certification Form – Controlling Person
(Sample form for reference and to be adopted by financial institutions)

1 Identification of a Controlling Person

| | | | |
|---|-----------------------|----------------|-------------|
| Mr. <input type="checkbox"/> Ms. / Mrs. <input type="checkbox"/> | | | |
| | Surname | Given Name | Middle Name |
| Date of Birth | / (dd / mm / yyyy) | Place of Birth | |
| | | City | Country |

2 Information on address of Controlling Person Account Holder

2.1 Current Residence Address

Line 1: (Street, N.º, Building, Floor, Room) _____

Line 2: (City) _____

Line 3: (Province, State) _____

Country _____ Postal / Zip Code _____

Current Residence Address should be consistent with the jurisdiction of residence filled in Section 3.

2.2 Mailing Address (please only complete if mailing address is different to the current residence address)

Line 1: (Street, N.º, Building, Floor, Room) _____

Line 2: (City) _____

Line 3: (Province, State) _____

Country _____ Postal / Zip Code _____

3 Jurisdiction of Residence and Taxpayer Identification Number or functional equivalent number (hereinafter referred as “TIN”)

Please complete the following table, indicating (a) the jurisdiction of residence (including Macao SAR) of the Controlling Person and (b) the Controlling Person’s TIN for each jurisdiction indicated.

If the Controlling Person has more than three jurisdictions of residence, please indicate the first three.

If the Controlling Person has tax obligation in the Macao SAR, the TIN is _____.

If a TIN is unavailable, please provide the appropriate reason:

Reason A – The jurisdiction of residence of the Controlling Person does not issue TINs.

Reason B – The Controlling Person is otherwise unable to obtain a TIN. (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. (The authorities of the jurisdiction of residence do not require the TIN to be disclosed)

| Jurisdiction of residence | TIN | If no TIN available, enter Reason A, B or C | If Reason B is selected, please explain why you are unable to obtain a TIN |
|---------------------------|-----|---|--|
| (1) | | | |
| (2) | | | |
| (3) | | | |

Controlling Person should fill in all the jurisdictions of tax residence and the relevant TIN(s). If the TIN is not available, the functional equivalent number (if any) should be provided.

In certain circumstances where TIN is not available, reason A, B or C should be selected and such reason will be one of the factors used to determine the reasonableness of the self-certification.

Reasonable explanation for unable to obtain a TIN should be provided, and reasons such as forgotten or unwilling to provide the TIN are not considered as reasonable.

| | | | | | |
|--------------------------------------|--|--------------------------|--------------------------|--------------------------|--|
| 4 | The legal name of the relevant Entity Account Holder(s) of which you are a Controlling Person | | | | |
| Entity | Legal name of Entity Account Holder(s) | | | | |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| 5 | Type of Controlling Person (Please provide ✓ in following appropriate boxes, specifying type of the Controlling Person for each Entity in Column 4) | | | | |
| Type of Entity | Type of Controlling Person | Entity (1) | Entity (2) | Entity (3) | |
| Legal Person | Natural person who exercises control over the entity (holding no less than 25% of issued share capital or voting rights) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Natural person who exercises control of the entity through other means | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Natural person who holds the position of senior managing official | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Settlor | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Trustee | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Protector | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Beneficiary or member of the class of beneficiaries | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Others (For example: Natural person who exercises control over an entity, as a Settlor, Trustee, Protector or Beneficiary in another entity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Legal arrangement (non-trust) | Natural person who is equivalent / similar to a Settlor | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Natural person who is equivalent / similar to a Trustee | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Natural person who is equivalent / similar to a Protector | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Natural person who is equivalent / similar to a Beneficiary or member of the class of Beneficiaries | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | Others (For example: Natural person who exercises control over an entity being a Settlor-equivalent, Trustee-equivalent, Protector-equivalent or Beneficiary-equivalent) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

For Entity as Legal Person, only the Controlling Person type of the highest tier should be selected.

6 Declarations and Signature

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with _____ (Financial Institution's name), setting out how _____ (Financial Institution's name) may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be reported to the Macao SAR Financial Services Bureau and exchanged with tax authorities of such jurisdictions of residence of the Controlling Person, pursuant to agreements for exchange financial account information.

I certify that I am the Controlling Person / I am authorized to sign for the Controlling Person, of all the account(s) held by the Entity Account Holder to which this form relates^{#1}.

I undertake to advise _____ (Financial Institution's name) of any change in circumstances which affects the tax residency status of the individual identified in this form or causes the information contained herein to become incorrect, and to provide _____ (Financial Institution's name) with a suitably updated self-certification within xx^{#2} days of such change in circumstances.

I declare that all statements made are true, correct and complete, to the best of my knowledge and belief, correct and complete.

To be signed by the Controlling Person to declare that all information provided is true, correct and complete, and fill in the signing date.

Note :

If you are not the Controlling Person, please indicate the capacity in which you are signing the form.

Name _____

Capacity _____

If you are signing under a power of attorney please also attach a certified copy of the power of attorney.

Signature _____

Date _____
(dd / mm / yyyy)

^{#1} Delete where not applicable.

^{#2} Financial Institutions may determine the time-limits (for example "30 days") pursuant to "The Common Reporting Standard and the Due Diligence Procedures for Financial Account Information" and their own procedures.

Note :

- With regard to the interpretation of the terms used in this form, please refer to Article 8 of the "The Common Reporting Standard and the Due Diligence Procedures for Financial Account Information".