



## CRS SELF-CERTIFICATION FORM FOR CONTROLLING PERSONS

### Instructions

*Please read these instructions carefully before completing the form.*

We, Alpadis Trust (HK) Limited and/or any of its affiliates, are required to collect certain information about your tax residency under applicable tax regulations, including the OECD Common Reporting Standard for Common Exchange of Financial Account Information ("CRS"). Each jurisdiction has its own rules for defining tax residence. For more information on tax residence, please consult your tax advisor.

We may be legally obliged to pass on the information in this form and other information to relevant tax authorities or financial institutions. In addition, if we do not receive a valid self-certification from you, we may be legally obliged to report certain information about you to relevant tax authorities. Any information we share with tax authorities may be shared with other tax authorities, including those in your country of tax residence.

Do not use this form to certify on behalf of an Entity. Instead, use the "Entity Tax Residency Self-Certification" form. Similarly, do not use this form if you are an individual. Instead, use the "Individual Tax Residency Self-Certification" form.

You can find a list of definitions of selected terms in the Appendix of this form.

Please fill in this form if the Account Holder is a Passive NFE, or an Investment Entity Financial Institution located in a Non-Participating Jurisdiction and managed by another Financial Institution.

For joint or multiple Controlling Persons, use a separate form for each Controlling Person.

All Controlling Persons must complete all parts of this form. This form is intended to request information only where such is permitted by local law.

***If there is a change in circumstances that makes any information on this form incorrect or incomplete, you must notify us and provide an updated self-certification within thirty (30) days.***

## CRS SELF-CERTIFICATION FORM FOR CONTROLLING PERSONS

### PART 1 – Identification of the Controlling Person:

**A. Name:**

Title (e.g. Mr Mrs, Ms, Miss):

Family Name(s) or Surname(s):

First or Given Name(s):

Middle Name(s):

**B. HKID/Passport no**

Hong Kong Identity Card  
no./Passport no. and issuing  
country:

**C. Current residence address:**

House/Apt/Suite/ Number/ Street:

Town, City:

State/Province:

Country:

Postal Code/Zip Code:

**D. Mailing address:**

*[complete only if different from current residence address]*

House/Apt/Suite/ Number/ Street:

Town, City:

State/Province:

Country:

Postal Code/Zip Code:

**E. Date of birth:**

Date of birth (dd/mm/yyyy):

**F. Place of birth:**

Town/City of birth:

Country of birth::

## CRS SELF-CERTIFICATION FORM FOR CONTROLLING PERSONS

### PART 3 – Country of residence for tax purposes and related Taxpayer Identification Number or equivalent number ("TIN")

Please complete the following table indicating:

- (i) in which country or countries the Controlling Person is a resident for tax purposes;
- (ii) the Controlling Person's TIN for each country indicated.

If the Controlling Person is tax resident in more than three countries, please use a separate sheet.

If the Controlling Person is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card No.

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

**Reason A** - The country where the Controlling Person is liable to pay tax does not issue TINs to its residents.

**Reason B** – The Controlling Person is otherwise unable to obtain a TIN or equivalent number. (Please explain why in the second table below if this reason has been selected.)

**Reason C** - No TIN is required. Select this reason only if the authorities of the country of residence do not require the TIN to be disclosed.

	Country of tax residence	TIN	If no TIN available, enter Reason A, B, or C
1			
2			
3			

Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above.

1	
2	
3	

## CRS SELF-CERTIFICATION FORM FOR CONTROLLING PERSONS

### PART 4 – Type of Controlling Person

Type of Entity	Type of Controlling Person	Entity (1)	Entity (2)	Entity (3)
Legal Person	Direct or indirect ownership (i.e. no less than 25% of issued share capital)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Exercises control by other means (i.e. no less than 25% of voting rights)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Senior Management Official	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust	Settlor	<input checked="" 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal arrangement other than trust	Settlor equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Trustee equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Protector equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Beneficiary equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (e.g. individual who exercises control over another entity being equivalent/similar to the settlor/trustee/protector/beneficiary) If other, specify type below:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## CRS SELF-CERTIFICATION FORM FOR CONTROLLING PERSONS

### PART 5 – Declarations and Signature

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

I acknowledge and agree that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be provided to the relevant tax authorities or financial institutions and exchanged with tax authorities of the country or countries in which the Controlling Person is tax resident as provided by law. If my consent is required before such information may be directly or indirectly provided to tax authorities or financial institutions, I hereby give such consent.

I certify that I am the Controlling Person identified on this form / I am authorised to sign for such individual\* or a Passive NFE, or an Investment Entity Financial Institution located in a Non-Participating Jurisdiction and managed by another Financial Institution, disclosing its Controlling Persons.

\*Delete as appropriate.

I will inform you within 30 days of any change in circumstances that makes any information on this form incorrect or incomplete and will also provide you with an updated self-certification within that time period

Signature:



Print name:

Date:

**Note:** If you are not the Controlling Person identified in this form but are signing on such person's behalf, please indicate below the capacity in which you are signing the form (e.g., under a power of attorney, as legal guardian, etc.). If signing under a power of attorney, please also attach a certified true copy of the power of attorney.

Similarly, if you are signing on behalf of a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution, that is disclosing its Controlling Persons, indicate below your capacity (e.g., Authorised Officer).

Capacity:

#### Warning note on offences for non-compliance

It is an offence under section 80(2E) of the Hong Kong Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. \$10'000).

## APPENDIX Definitions

**Note:** These are selected definitions provided to assist you with the completion of this form. Further details can be found in the OECD "Common Reporting Standard for Automatic Exchange of Financial Account Information" (the "CRS"), the associated "Commentary" to the CRS, and domestic guidance.

**"Account Holder"** - the "Account Holder" is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

**"Active NFE"** - an NFE is an Active NFE if it meets any of the criteria listed below:

- a) Active NFEs by reason of income and assets - less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) Publicly traded NFEs - the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities - the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) Holding NFEs that are members of a nonfinancial group - substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) Start-up NFEs - the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) NFEs that are liquidating or emerging from bankruptcy - the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;

- g) Treasury centres that are members of a nonfinancial group - the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) Non-profit NFEs - the NFE meets all of the following requirements:
  - (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - (ii) it is exempt from income tax in its jurisdiction of residence;
  - (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - (iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - (v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision

**"Control"** - an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%) in the Entity). Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity (for example where no underlying person has control of greater than 25% of the entity) then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

**"Controlling Person(s)"** - this is a natural person who exercise control over an Entity. Where that entity is treated as a Passive Non Financial Entity (NFE) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

**"Controlling Persons of a Trust"** - the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, "Controlling Person(s)" means persons in equivalent or similar positions.

**"Custodial Institution"** - any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

**"Depository Institution"** - any Entity that accepts deposits in the ordinary course of a banking or similar business.

**"Entity"** - a legal person or a legal arrangement, such as a corporation, organisation, partnership trust or foundation. This term covers any person other than an individual (i.e., a natural person).

**"Financial Account"** - 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.

**"Financial Institution"** - a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company". Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

**"Investment Entity"** - includes two types of Entities:

- a) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
  - (i) Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity future trading;
  - (ii) Individual and collective portfolio management; or
  - (iii) Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. Such activities or operations do not include rendering non-binding investment advice to a customer.
- b) an Entity managed by another Financial Institution is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or and Investment Entity described in (i) above.

**"Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution"** - any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not resident in, or a branch located in, a Participating Jurisdiction.



**“Investment Entity managed by another Financial Institution”** - an Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of “Investment Entity”.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

**“NFE”** - any Entity that is not a Financial Institution.

**“Participating Jurisdiction”** - a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

**“Passive NFE”** - any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of CRS.

**“Related Entity”** - an Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

**“Reportable Account”** - 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 Jurisdiction with which an obligation to provide financial account information is in place.

**“Reportable Person”** - an individual who is tax resident in a Reportable Jurisdiction under the 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”)** - 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.

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 Entities, a Business/company registration code/number.