

Self-Certification Form – Controlling Person
(Applicable to Automatic Exchange of Financial Account Information (“AEOI”))

Controlling Person Information

Name: _____ Account No.*: _____

A. Certification of Account Status

Please complete the following information for controlling person. Please note that each controlling person is required to complete a separate self-certification form.

<p>Important Notes:</p> <ul style="list-style-type: none"> ● This is a self-certification form provided by a controlling person to Kingsway Financial Services Group Limited (“Kingsway”) for the purpose of automatic exchange of financial account information. The data collected may be transmitted by Kingsway to the Inland Revenue Department for transfer to the tax authority of another jurisdiction. ● A controlling person should report all changes in his/her tax residency status to Kingsway as soon as practicable. ● All parts of the form must be completed (except for those not applicable or otherwise specified). If there is not enough space, you may provide your information on additional sheet(s). Information in fields/parts marked with an asterisk (*) are required to be reported by Kingsway to the Inland Revenue Department.
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Part 1. Information of Controlling Person

Name* (Chinese) (English)	Gender	Date of Birth* (DD) (MM) (YY)
	Nationality	Place of Birth*
Passport / ID No.	Residence / Home Address*	

Part 2. The relevant entity Account Holder(s) of which you are a controlling person

Please enter the legal name and client number of the relevant entity account holder of which you are a controlling person.

Entity	Legal Name of the Entity Account Holder	Client Number of the Entity Account Holder
(1)		
(2)		
(3)		

Part 3. Country of Residence for Tax Purposes and Taxpayer Identification Number or its Functional Equivalent (“TIN”)

Please complete the following table indicating (a) the country of residence (including Hong Kong) where the controlling person is a **resident for tax purposes** and (b) the controlling person’s TIN for each country indicated. Please indicate **all** (not restricted to three) the countries of residence. If the controlling person is tax resident in more than 3 countries, please use a separate sheet.

Country of tax residence*	TIN *	Enter Reason A , B or C if no TIN is available	Explain why the account holder is unable to obtain a TIN if you have selected Reason B	Add / Update
(1)				
(2)				
(3)				

If the controlling person is a tax resident of Hong Kong, the TIN is the Hong Kong Identity Card Number. If a TIN is unavailable, please provide the appropriate reason A, B or C:

Reason A – country where the controlling person is a resident for tax purposes does not issue TINs to its residents.

Reason B – The controlling person is unable to obtain a TIN or equivalent number. Please explain why the controlling person is unable to obtain a TIN if you have selected this reason.

Reason C – TIN is not required. Please select this reason only if the authorities of the country of tax residence do not require the TIN to be disclosed.

Part 4. Type of Controlling Person

Tick the appropriate box(es) to indicate the type of controlling person for each entity stated in Part 2.

Type of Entity	Type of Controlling Person	Entity (1)	Entity (2)	Entity (3)
Legal Person	Individual who has a controlling ownership interest (i.e. not less than 25% of issued share capital)			
	Individual who exercises control/is entitled to exercise control through other means (i.e. not less than 25% of voting rights)			
	Individual who holds the position of senior managing official/ exercises ultimate control over the management of the entity			
Trust	Settlor			
	Trustee			
	Protector			
	Beneficiary or member of the class of beneficiaries			
	Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary)			
Legal Arrangement other than Trust	Individual in a position equivalent/similar to settlor			
	Individual in a position equivalent/similar to trustee			
	Individual in a position equivalent/similar to protector			
	Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries			
	Other (e.g. individual who exercises control over another entity being equivalent/similar to settlor/trustee/protector/beneficiary)			

B. Declarations and Signature

I acknowledge and agree that (i) the information contained in this form is collected and may be kept by Kingsway for the purpose of automatic exchange of financial account information, and (ii) such information and information regarding the controlling person and any reportable account(s) may be reported by Kingsway to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with tax authorities of another jurisdiction or jurisdictions in which the controlling person may be resident for tax purposes pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112).

I certify that I am the controlling person of all the account(s) held by the entity account holder(s) to which this form relates.

I undertake to advise Kingsway 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 Kingsway with a suitably updated self-certification form within 30 days of such change in circumstances.

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

Signature of Controlling Person

Date (DD/MM/YYYY)

WARNING

It is an offence under section 80(2E) of the 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 (up to \$10,000).

Please complete this self-certification form carefully. Please refer to the information on the website of Hong Kong Inland Revenue Department http://www.ird.gov.hk/eng/tax/dta_aeoi.htm or the website of OECD <http://www.oecd.org/tax/automatic-exchange/> and consult your tax, legal and/or other professional advisers if you have any questions on or in relation to AEOL, FATCA, any of the U.S. IRS form (including which U.S. IRS form to complete and submit) or this self-certification form.