

**ACCOUNT OPENING DOCUMENTS - CHARITABLE ORGANISATION ACCOUNT**

- ✓ **True copies certified by:**
  - a. A legal professional such as lawyer, notary public regulated by and subject to the supervision of the Law Society Hong Kong, or equivalent;
  - b. An accounting professional such as auditor, CPA, regulated by and subject to the supervision of Hong Kong Institute of Certified Public Accountants, or equivalent;
  - c. A trust company licensed under Hong Kong AML regulations e.g. AMLAO, or equivalent;
  - d. A chartered secretary or chartered governance professional who is current member of the Hong Kong Chartered Governance Institute (HKCGI), or equivalent;
  - e. A member of the judiciary in an equivalent jurisdiction; and
  - f. A justice of the Peace.
- ✓ **Recommended Format:** Certifier must sign and date the copy document (printing his/her name clearly in capitals underneath) and clearly indicate his/her position on it. Certifier must state that it is a true copy of the original (or words to similar effect) and the number of pages to be recorded.
- ✓ **The Directors and ALL of the Authorised Signatories must be present for the account opening.**
- ✓ **For sample of the required documents, please refer to the below website:**  
[http://www.commercial.hsbc.com.hk/1/2/sampledoc\\_e](http://www.commercial.hsbc.com.hk/1/2/sampledoc_e)

**A. Company Registration Documents**

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| <ul style="list-style-type: none"><li>1. <input type="checkbox"/> A Letter from Inland Revenue Department as a proof of tax exemption and charitable institution status, if applicable</li><li>2. <input type="checkbox"/> ^Certificate of Incorporation (CI) and subsequent Certificate of change of name, if applicable</li><li>3. <input type="checkbox"/> Latest Notification of Change of Secretary and Director (Appointment / Cessation) (Form D2A/ND2A), if applicable</li><li>4. <input type="checkbox"/> Company Search Report / Company Particulars Search issued within 6 months</li><li>5. <b>For newly established company</b><ul style="list-style-type: none"><li><input type="checkbox"/> i. #Director Declaration (DD) or comparable documents</li><li><input type="checkbox"/> ii. Notification of First Secretary and Director (Form D1)</li></ul></li><li>6. <b>For company established over 1 year</b><ul style="list-style-type: none"><li><input type="checkbox"/> i. Latest Annual Return (Form AR1/NAR1)</li><li><input type="checkbox"/> ii. Return of Allotments (Form SC1/NSC1) and/or instrument of transfer, if applicable</li></ul></li><li>7. <input type="checkbox"/> Approval document e.g. official license/permit/registration to operate as relevant type of Charitable Organisation, if applicable</li><li>8. <input type="checkbox"/> Constitution</li></ul> |
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**B. Document Required from one Controllers, ALL Authorised Signatories, ALL \*Beneficial Owners and ALL ✕Persons Purporting to Act**

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| <ul style="list-style-type: none"><li>1. <input type="checkbox"/> Government Issued Identification Document</li></ul> |
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## C. Documents Required for Special Companies

### 1. Corporate Shareholders

- ☐ Organisation chart showing % shareholding, the country/region of incorporation and the country/region of business address of each intermediate company up to the \*Beneficial Owners of the company certified by director

### 2. If \*Beneficial Owners of your company is a trust

- ☐ i. Trust Deed or by reference to an appropriate register in the relevant country/region of establishment or, a written confirmation (HSBC template is available upon request) from a trustee acting in a professional capacity or, a written confirmation from a lawyer who has reviewed the relevant instrument with the following details
- name of the trust
  - date of establishment/settlement
  - jurisdiction whose laws govern the arrangement, as set out in the trust instrument
  - identification number (if any) granted by any applicable official bodies (e.g. tax identification number or registered charity or non-profit organisation number)
  - identification information (Full name, Date of birth, Nationality (Country/Region) and Identification document type and number) of trustee(s)
  - identification information of settlor(s) and any protector(s) or enforcer(s)
  - identification information of known beneficiaries
- ☐ ii. Identification proof of trustee(s) and \*Beneficial Owners in relation to a trust
- ☐ iii. Information Required from settlor/grantor and known beneficiaries in relation to the trust:  
Individual: jurisdiction of tax residence

## D. Source of Wealth / Source of Fund Supporting Documents

**Acceptable supporting document(s) for Initial Source of Wealth includes but not limited to:**

1. ☐ Supporting document for initial funding, donation or membership fees

**Acceptable supporting document(s) for Ongoing Source of Wealth includes but not limited to:**

1. ☐ Supporting document for regular funding, donation, fundraising activities or membership fees

## E. Information Required for ALL Beneficial Owners

1. ☐ Jurisdiction of Tax Residence

## F. Foreign Account Tax Compliance Act (FATCA) Documents

*(Applicable if the scenarios below apply)*

Applicable HSBC declaration form and/or IRS W form to establish your tax status under FATCA; provide one form only. For the form and more information about FATCA, please refer to the HSBC website at [www.fatca.hsbc.com/en/cmb/hongkong](http://www.fatca.hsbc.com/en/cmb/hongkong) or IRS website at [www.irs.gov/FATCA](http://www.irs.gov/FATCA).

- ☐ Please provide an IRS W9 form if you are a United States Person.
- ☐ Please provide an IRS W-8BEN-E if you are not a United States Person and is a Financial Institution without a Global Intermediary Identification Number (GIIN) issued by the US IRS and you are not in the process of applying for one.
- ☐ Please provide an IRS W9 or W-8BEN-E form if you are a disregarded entity.

## G. Common Reporting Standard (CRS) Documents

*(If Applicable)*

Please provide a CRS Self-Certification for each Controlling Person of the entity if you are a Passive Non-Financial Entity or an Investment Entity that is managed by another Financial Institution and located in a non-participating jurisdiction. For the form and more information about CRS, please refer to the HSBC website at <https://www.crs.hsbc.com/en/cmb/hongkong> or HKIRD website at [https://www.ird.gov.hk/eng/tax/dta\\_aei.htm](https://www.ird.gov.hk/eng/tax/dta_aei.htm).

**Important Note:**

- (a) If certified documents are not in English or Chinese, an English translation of the same should be provided.
- (b) ^The document required is determined by how the charitable organisation is registered. (If it is registered as a limited company, the documents required are the same as that for a limited company.)
- (c) **Ultimate Beneficial Owner:**
1. **In relation to a corporation** (if fulfils any of the following criteria): means an individual who:
    - owns or controls, directly or indirectly, including through a trust or bearer share holding, not less than 10% of the **issued share capital** of the corporation or,
    - is directly or indirectly, entitled to exercise or control the exercise of not less than 10% of the **voting rights** at general meetings of the corporation or,
    - **exercises ultimate control over the management** of the corporation or,
    - If the corporation is acting on behalf of another person, means the other person.
  2. **In relation to a partnership** (if fulfils any of the following criteria): means an individual who:
    - is entitled to or controls, directly or indirectly, not less than 10% **share of the capital or profits** of the partnership;
    - is directly or indirectly, entitled to exercises or control the exercise of not less than 10% of the **voting rights** in the partnership;
    - exercises **ultimate control over the management** of partnership; or
    - If the partnership is acting on behalf of another person, means the other person.
  3. **In relation to a trust or foundation** (if fulfils any of the following criteria): means an individual who:
    - is entitled to a vested interest in any percentage of the capital of the trust or foundation property, whether the interest is in possession or in the remainder or reversion and whether it is defeasible or not;
    - the settlors, grantors, donors or asset contributors of the trust or foundation; or
    - trustees of the trust, or council members or directors of the foundation; or
    - a protector or enforcer of the trust; or
    - an individual who has ultimate control over the trust.
  4. **In relation to a person other than (1) to (3) (if fulfils any of the following criteria): means an individual who:**
    - ultimately owns or controls the person
    - if the person is acting on behalf of another person, mean the other person
- (d) ✕Person Purporting to Act on behalf of the Customer is a person appointed to act on behalf of the entity to establish banking relationships, or may be authorised to give instructions to conduct various activities through the account or the business relationship established. Examples of PPTA include:
- Person who act on behalf of the entity to establish business relationships with the Bank
  - Authorised Signatories (AS) with sole authority over an account or with unlimited authority in moving funds in and out to third party accounts
- (e) #Certification Letter (from a certified public accountant / lawyer of a FATF member / comparable jurisdiction acceptable to HSBC) certifying that information contained in the DD or comparable documents is accurate, is required upon the Bank's request.
- (f) It is optional to provide ^minutes of meeting during the account opening.
- (g) The bank may request you and/or connected parties to provide further account opening details and documents when necessary, such as address proof, business proof.
- (h) **Documents submitted will be subject to the review and approval of the Bank. The Bank has the sole and absolute discretion in deciding whether to accept your account opening application and is not obliged to provide any reason for its decision. Documents submitted will not be returned irrespective of whether the account is eventually opened.**

**Thank you for choosing HSBC**

Account Opening Enquiries: (852) 2748 8238