

ACCOUNT OPENING DOCUMENTS - RELIGIOUS GROUP 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 Chairman 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

A. Company Registration Documents

1. ☐ Rules and Regulations / Constitution / By-laws
2. ☐ Government Gazette listing the name of the religious group and its subsidiaries
3. ☐ Document of membership of a relevant professional or trade association, if applicable

B. Document Required from ALL *Beneficial Owners, ALL Authorised Signatories, one Controller and ALL ^Persons Purporting to Act

1. ☐ Government Issued Identification Document

C. Information Required for ALL Beneficial Owners

1. ☐ 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 from ALL Beneficial Owners, ALL Persons Purporting to Act, ALL Controllers and ALL Direct Appointees

1. ☐ Residential Address and Permanent Address (if different from residential address)

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 or IRS website at 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_aeoi.htm.

Important Note:

- (a) If certified documents are not in English or Chinese, an English translation of the same should be provided.
- (b) **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
- (c) ^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
- (d) The document required is determined by how the religious group is registered.
- (e) It is optional to provide Certificate of Registration / Acknowledgement Letter.
- (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