

## Guidance for completing column 3 of the “Self-certification Form – Individual”

- ◆ Individuals who reside, work, study or have habitual residence in Macao <sup>Note 1</sup>  
(including Macao residents and foreigners)

Target group	Jurisdiction of tax residence	Taxpayer Identification Number (TIN)
<p>Situation 1:</p> <p><b><u>Macao residents</u></b> who reside in Macao and do not have foreign tax residency</p> <p><i>Examples:</i>  <i>individuals who are employed, unemployed, retired, studying, the exclusive owner of business in Macao, etc.</i></p>	MACAO	The Macao SAR resident identity card number
<p>Situation 2:</p> <p><b><u>Macao residents</u></b> who reside in Macao and have foreign tax residency(ies)</p>	<p>MACAO</p> <p>Respective Country/Region <sup>Note 2</sup></p>	<p>→ The Macao SAR resident identity card number</p> <p>→ Foreign TIN <sup>Note 2</sup> (if any)</p>
<p>Situation 3:</p> <p><b><u>Foreigners</u></b> who work or operate a business in Macao</p> <p><i>Examples:</i>  <i>non-resident workers, non-resident domestic helpers, foreigners who are the exclusive owner of business in Macao.</i></p>	<p>MACAO</p> <p>(Only for individuals who have stayed in Macao continuously or intermittently in the calendar year or last calendar year for 183 days <sup>Note 3</sup> or more; or who have habitual residence in Macao <sup>Note 1</sup>.)</p> <p>Respective Country/Region <sup>Note 2</sup> (if any)</p>	<p>Macao TINs:</p> <p>- Taxpayer number on Salaries Tax <sup>Note 4</sup>; or</p> <p>- Taxpayer number on Business Tax</p> <p>→ Foreign TIN <sup>Note 2</sup> (if any)</p>
<p>Situation 4:</p> <p><b><u>Foreigners</u></b> who study or reside in Macao</p> <p><i>Examples:</i>  <i>overseas students, housewives, etc.</i></p>	<p>MACAO</p> <p>(Only for individuals who have stayed in Macao continuously or intermittently in the calendar year or last calendar year for 183 days <sup>Note 3</sup> or more; or who have habitual residence in Macao <sup>Note 1</sup>.)</p> <p>Respective Country/Region <sup>Note 2</sup> (if any)</p>	<p>Without Macao TIN, and reason “B” shall be selected with explanation provided.</p> <p>→ Foreign TIN <sup>Note 2</sup> (if any)</p>

- ◆ Individuals who reside overseas and do not have habitual residence in Macao <sup>Note 1</sup>  
(including Macao residents and foreigners)

Target group	Jurisdiction of tax residence	Taxpayer Identification Number (TIN)
<p>Situation 5: Individuals who <b>reside overseas and do not have habitual residence in Macao</b> <sup>Note 1</sup> <i>Examples: Individuals who own property or business in Macao, but reside overseas and do not have habitual residence in Macao</i></p>	Individuals, who have stayed in Macao for less than 183 days <sup>Note 3</sup> and do not have habitual residence in Macao, are not considered as Macao's tax residents and should not fill in Macao.	
<p>Situation 6: Individuals <b>who are hired to work or provide services in Macao for short term</b> <i>Examples: performers, speakers, specialized technicians, etc.</i></p>	Respective Country/Region <sup>Note 2</sup> (if any)	Foreign TIN <sup>Note 2</sup> (if any)

### **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-archiver.oecd.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.

Note 4: For non-resident domestic helpers who do not have a taxpayer number on Salaries Tax, they can fill in "reason B" and provide with explanation.

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

**1 Identification of Individual Account Holder** (for joint or multiple account holders, please complete a separate form for each account holder)

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 Individual Account Holder**

**2.1 Current Residence Address**

Line1: (Street, Number, Building, Floor, Room) \_\_\_\_\_

Line2: (City) \_\_\_\_\_

Line3: (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 )**

Line1: (Street, Number, Building, Floor, Room) \_\_\_\_\_

Line2: ( City ) \_\_\_\_\_

Line3: ( 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 Account Holder and (b) the Account Holder's TIN for each jurisdiction indicated.

If the Account Holder has more than three jurisdictions of residence, please provide the appropriate jurisdiction and TIN for each jurisdiction.

If the Account Holder has tax obligation in the Macao SAR, please provide the appropriate jurisdiction and TIN, and the Macao SAR identity card number.

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

**Reason B applies to the Account Holder who is the tax resident of a jurisdiction of residence but has valid reason for not being able to obtain a TIN. This may be because the jurisdiction does not issue TINs to all individuals and the Account Holder has valid reason for not obtaining one, and therefore cannot provide the TIN.**

**Reason A** – The jurisdiction of residence of the Account Holder does not require the Account Holder to provide a TIN.

**Reason B** – The Account Holder 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)			

**Account Holder 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 reasonable.**

#### 4 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 Account Holder 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 Account Holder, pursuant to agreements for exchange financial account information.

I certify that I am the Account Holder / I am authorized to sign for the Account Holder, of all the account(s) to which this form relates<sup>#1</sup>.

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<sup>#2</sup> days of such change in circumstances.

**I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**

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

Signature \_\_\_\_\_

Date \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
( dd / mm / yyyy )

**Note :**

If you are not the Account Holder, please indicate the capacity in which you are signing the form.

Name \_\_\_\_\_

Capacity \_\_\_\_\_

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

<sup>#1</sup> Delete where not applicable.

<sup>#2</sup> 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".