TAX REPORTING SUITE

CRS

Hong Kong

VERSION 1902

USERS'S MANUAL

Published: Feb 2019

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Revision History

Product Version	Document Version	Revision Date	Description
1712	Rev 0	20.12.2017	Initial Release
1802	Rev 1	27.02.2018	Performance improvements
1803	Rev 2	21.03.2018	Minor fixes Adding data to existing report
1807	Rev 3	31.07.2018	Work item file type introduced
1812	Rev 4	17.12.2018	No changes
1902	Rev 5	11.02.2019	No changes

The Main Window

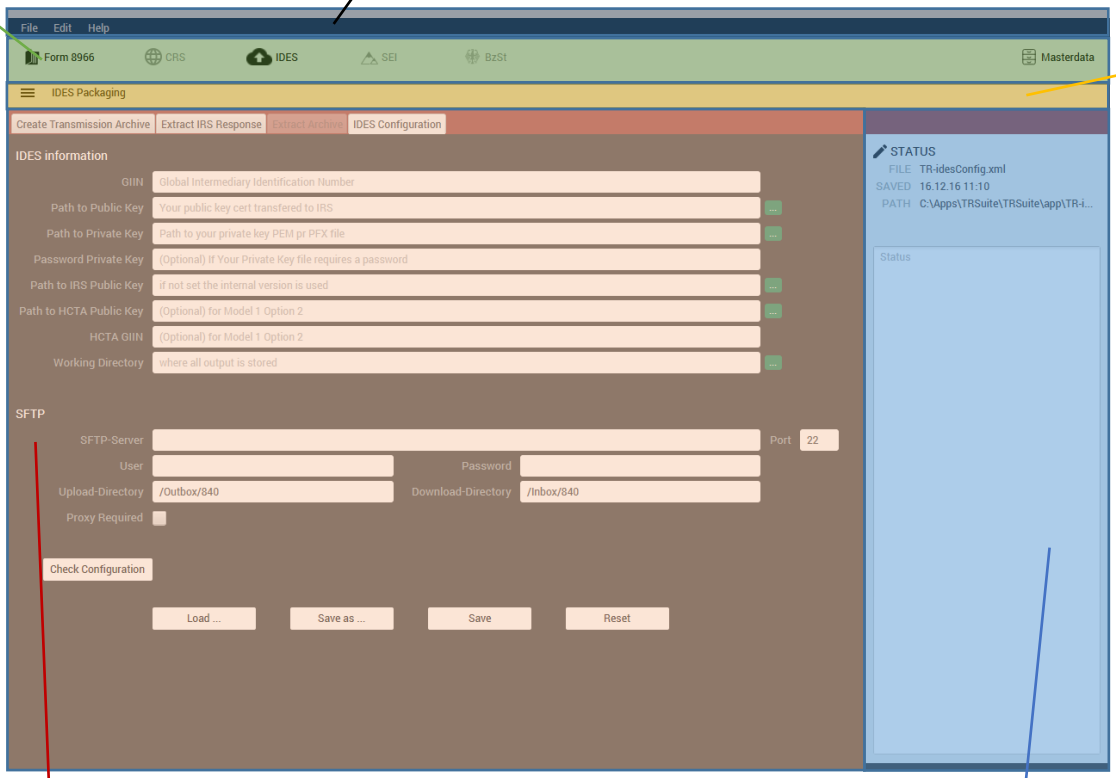
The Main window is the launch point for the entire application. You can select the licensed module in the modules button bar and perform the module specific tasks within main area of the module.

Each module comes with its own module menu and detail area.

Modules Button Bar – shows all available modules of the software.

Menu options

Module Menu – module specific menu options



Module Main Area – the main working area of a module, where all module specific tasks can be executed

Module Details Area – includes general information and details for the selected module

CRS HK: Overview

This guide provides information about the Hong Kong specific extension of the CRS module of the TRSuite software package. It describes processes and procedures for importing and exporting CRS OECD XML 1.0 files compatible with the Hong Kong schema extensions.

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The CRS module includes the following:

- General Info Tab
- Account Holder List
- Configuration

This document will help explain how each option functions.

The screenshots throughout the USER's MANUAL are produced on Windows 10 using the Windows Look and Feel.

In addition to this Users Guide, the following online resources may be useful:

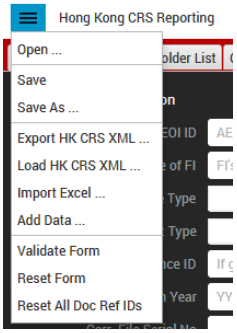
- Hong Kong IRD AEOI portal
  http://www.ird.gov.hk/eng/tax/dta_aeoi.htm
- OECD AEOI portal
  http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/
- The Common Reporting Standard
  http://www.oecd.org/ctp/exchange-of-tax-information/standard-for-automatic-exchange-of-financial-account-information-for-tax-matters-9789264216525-en.htm
- The CRS XML Schema User Guide
  http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/schema-and-user-guide/#d.en.345315

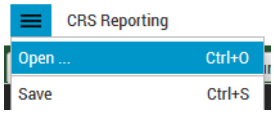
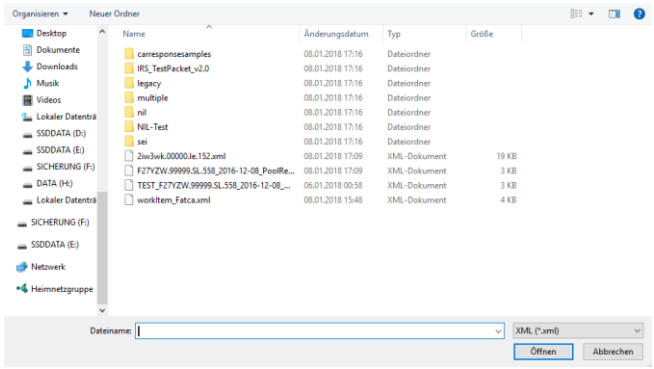
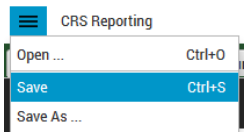
Reference

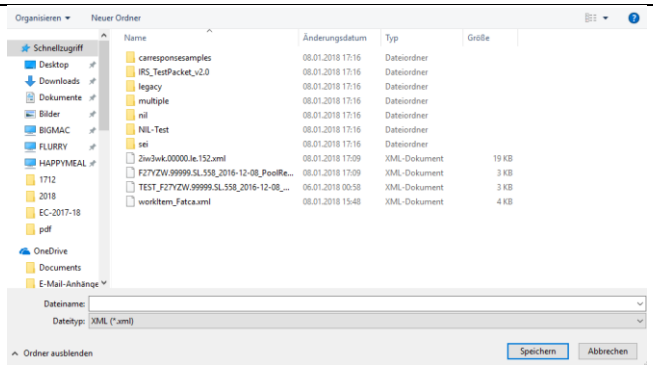
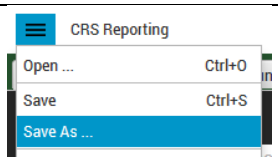
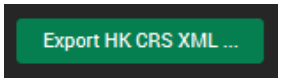
The following information is used to generate a Hong Kong CRS XML compliant document (http://www.ird.gov.hk/eng/tax/aeoi/schema.htm). Before filing a CRS Report, please ensure that you are familiar with your country specific Guidance Notes.

CRS Menu Items

The CRS menu includes the following elements



Menu Options	Description
Open …	Once you've saved a document, you may want to access it again to make changes or correct it out. From the menu, choose "**Open …"**  An 'Open' dialogue box will pop up. From this, find your way to the folder in which your document is saved. Folders are shown down the left-hand side of the dialogue box. Once you've located your document and clicked on it to select it, its name will be shown in the 'File name' box at the bottom of the dialogue box.  Click **Open, t**he document will then be opened.
Save	From the menu, choose "**Save"** to save the current work.  A 'Save' dialogue box will come up, if pressed the first time. At the top and at the left-hand side in the list of folder options, it will show the folder where you'll be saving the document. If you wish to change this folder, navigate through the folders on the left-hand side of the dialogue box to choose the one where you want to save your document.

	 Type a name for your document in the 'File name' box. Come up with a name that is concise but will allow you to find the document easily again. Once you have typed in the name of your document, click **Save** Your document will now have a name, which will be shown at the right file info screen. If you make changes to your document and then save them after it has been saved originally, the dialogue box will not come up again. It will just save your changes without any visual notification being shown.
Save As …	 The 'Save As' menu is used to save an existing document under another name. This is helpful if you've made changes to your document and then want to save the changes, but also keep the original document in its original format and under its original name.
Export HK CRS XML …	The "Export HK CRS XML" method persists the current CRS report to the user selected path. The same functionality is provided by the according button in the General Form Info Tab 
Load HK CRS XML …	Loads the user selected CRS OECS XML file. All current values are replaced.
Import Excel …	Loads the user selected CRS-TRSuite-Excel file. Existing values in the CRS main area will be replaced.
Add Data …	Allows to concatenate account reports from different data sources (XML or XLMS). Hint: When adding data from a file, only the account and reporting FI is imported, no additional sender information

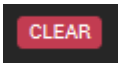
Reset Form	The Reset Form menu resets the values of all elements in the CRS main area.
Reset All Doc Ref IDs	This menu item generates new document reference IDs for all elements within the current CRSOECD report.
Validate Form	The same functionality is provided by the according button in the General Form Info Tab

Common UI Objects

Invalid Fields

Some text fields expect specific values or formatted text, e.g. GIIN- or date-fields. If an invalid value/format is entered the text fields is marked red:

CLEAR Buttons

A CLEAR-button resets the values of all elements in the according logical region. 

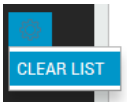
POP-OVER Buttons

If a button is colored with a blue background, more data is available. The black background indicates an empty data set.

Update Document or Message References IDs

As the document reference ID is depending on the Country-Specific rules, there is the possibility to update the document reference IDs if required, for instance after changing the IN. Either update each single ID by pressing the ADD button for the specific field or updating all IDs by choosing the Form8966 menu item „Reset All Document Reference IDs”.

CLEAR Lists

Table views like the Pool or Account Holder List have a separate menu to clear their content. By pressing the CLEAR LIST menu item all elements from the table are removed. 

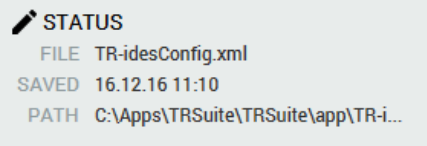
Data Validation

Entered data is continuously validated. If the data is not complete (all mandatory fields filled) or in a wrong format the warning symbol is displayed next to the affected section label.

If the section is complete and correct, the green checkbox symbol is shown next to the label.

File Information

After a file is loaded or saved, the information about the file (name, last modified, absolute path) is displayed in the status pane of the detail area. The full path can be seen in the tooltip.



Default Values

Whenever an empty Country Code or Currency Code field is selected by the user, the default value as defined within the configuration tab is entered.

Address

The Address_Type allows free text input of the address for any individual or organization Included in the report (e.g., reporting FI, account holder, substantial owner). There are two available options, AddressFree or AddressFix with supplemental optional AddressFree. AddressFix should be used for all OECD reporting; however, you may select AddressFree to enter the data in a less structured format.

This data element allows free text input of the address for the individual or organization. AddressFree should only be used if the data cannot be presented in the AddressFix format and the sender cannot define the various parts of the address.

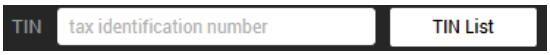
- The address shall be presented as one string of bytes, blank, slash (/) or carriage return line feed used as a delimiter between parts of the address.
- AddressFree can be used as a supplemental element after the AddresFix element and when the AdressFix format is selected for address.

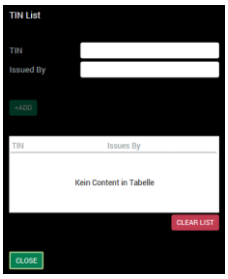
The Fix Address element allows input in fixed format for the address for the individual or organization.

- Enter the address and if additional information is needed, use the supplemental AddressFree element. In this case, the city, sub entity, and postal code information should be entered in the appropriate data elements.
- All elements are optional, except the City element which is required for schema validation.

IN/TIN-List

This data element identifies the receiving tax administration Identification Number (T/IN) for the individual account holder or substantial owner and the attribute identifies the jurisdiction that issued the TIN. For FATCA reporting a blank issuedBy attribute field will be assumed to indicate the issuing jurisdiction is the United States(US). In this case, only the text field needs to be entered.





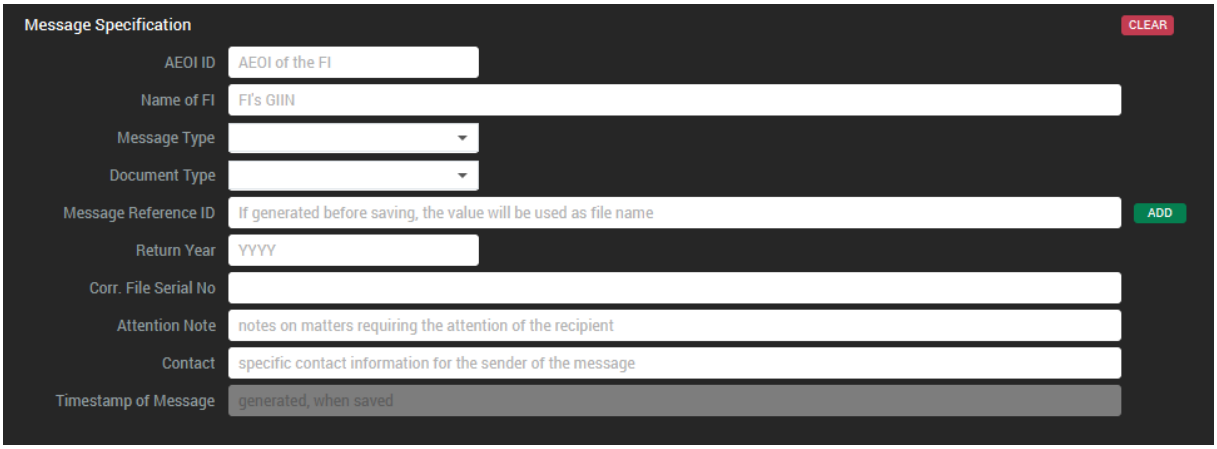
In case of different issuedBy jurisdiction or multiple IN/TINs the IN/TIN List allows input of those.

HK TIN Format verified against the following regular expression: [A-Z]{2}[0-9]{5}

General Info Tab

The General Form Info contains all information to identify the message. Information in the message header identifies the FI that is sending the message. It specifies the Name of the FI, when the message was created, what period (normally a year) the report is for, and the nature of the report (i.e. new or corrected data).

The values are validated in real time and an indication next to the label gives immediate feedback, if the section is complete and valid.

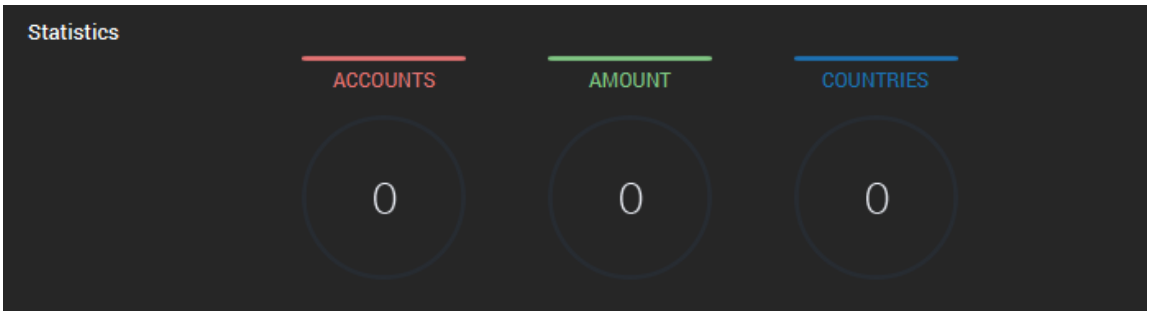


A message reference ID is automatically generated, when the report is saved. The timestamp of the message cannot be modified and is generated, whenever the file is saved.

Furthermore, some statistics about the current report are displayed and the data can be validated and exported.

Statistics

The statistics section gives a brief overview about the number of accounts, the sum of all account balances (ignoring different currencies) and the number of different residence country codes. The tooltip of the countries gauge shows a list of the countries.



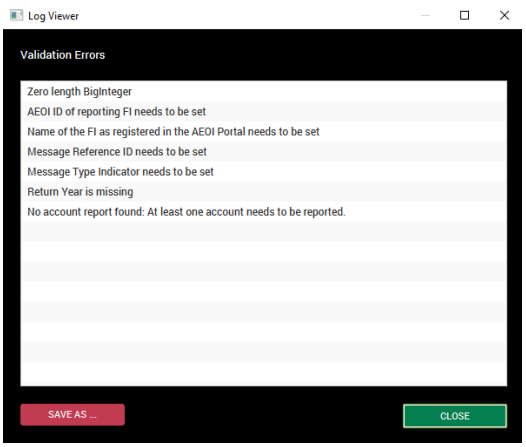
Validation Checks

Before exporting data, it is recommended to validate the entered values by pressing the “Validate CRS” button. Following validations are performed by the application:

- If all mandatory fields are set, e.g. address and message reference ID
- If valid IN/TINs are entered
- If the reporting period format is correct
- If all mandatory fields are set, e.g. address and message reference ID
- If the entered country codes are valid
- Country specific business rules (as defined in the Configuration Tab)

Examples for country specific business rules TRSuite could check on record-level:

- Account Balance >= $0
- Account closed => amount must be set to 0
- Address validation, at minimum one type is entered and fix address contains at least City/Town field
- Country Code set for Sponsor/Intermediary
- Date of Birth format validation
- Name of reporting FI provided
- Account Holder name provided
- Account number is entered

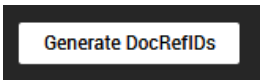


If invalid content is found, a detailed error message is displayed. Error reports are now displayed in a non-modal (non-blocking) window and can kept open while the errors are corrected. Furthermore, the list can be exported for later reference. The supported export format is XLS.

Generate Document Reference IDs

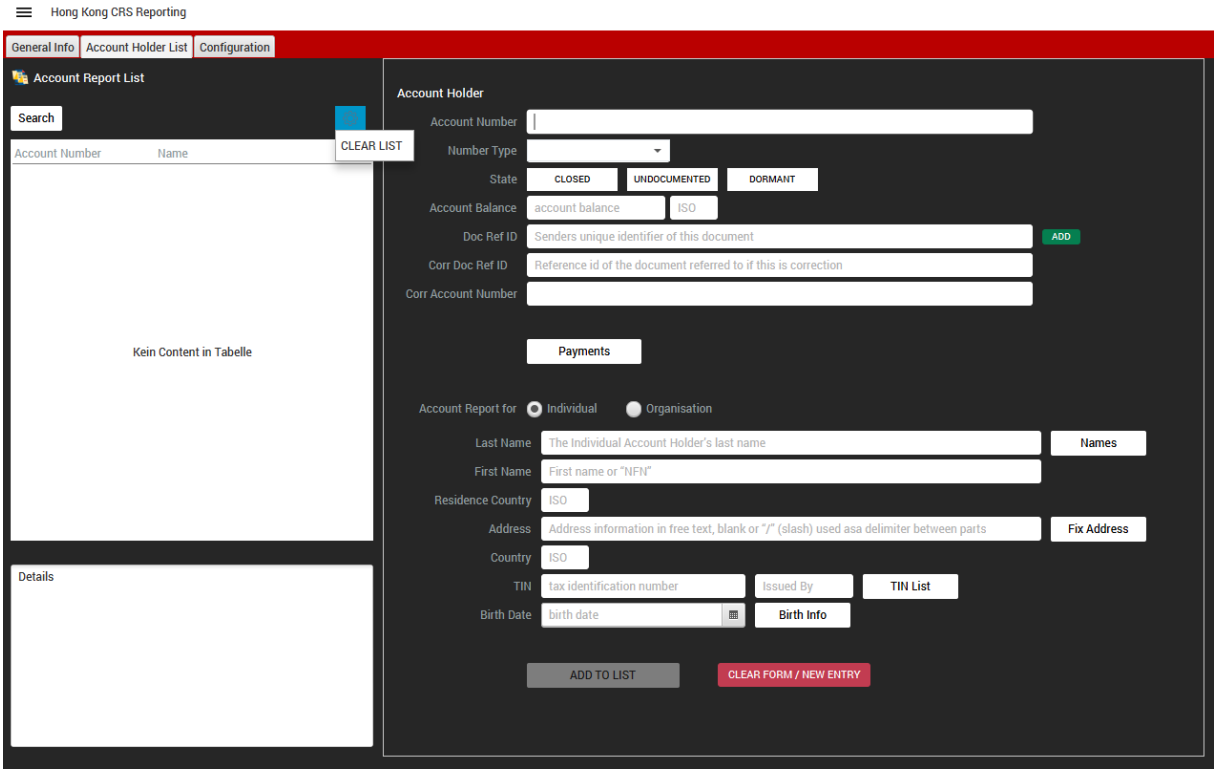
Compared to FATCA reporting the generation of a document reference ID is not always straight forward as different jurisdictions define their own rules. The rules can depend on different data, the user needs to enter, before a valid ID can be generated. E.g. reporting period, receiving country code or reporting FI IN.

Therefore, it is a good practice to 1st enter the required data and as a last step, before the validation use the provided functionality to generate all document reference IDs by pressing the “Generate DocRefIDs” button.



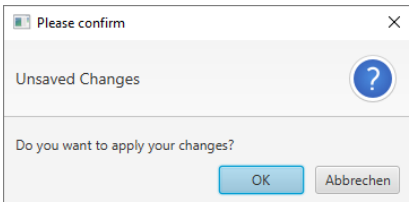
Account Holder List

The account holder list tab contains detailed information on the accounts or payments required to be reported. The account report contains the account holder, account balance and other related account information as specified in the schema definition.



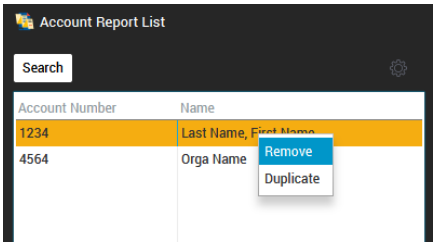
The entered values are continuously evaluated and errors are reported in the details text are on the lower left side. The account holder can be added to the account report list by pressing the now enabled “ADD TO LIST” button. Selecting the entry in the list let you change and update the account holder data.

If data is changed, but not updated before selecting another entry or create a new one the following notification pops up:

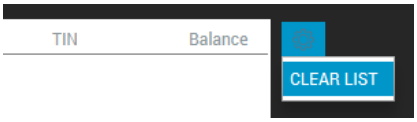


Pressing “OK” applies the changes and updates the item.

A single entry in the list can be removed or duplicated by right-clicking the according entry and selecting the remove menu option from the displayed context menu.

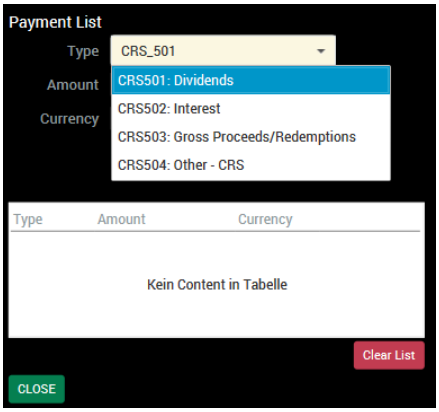


The whole list can be cleared by selecting the “CLEAR LIST” menu option.



Payments

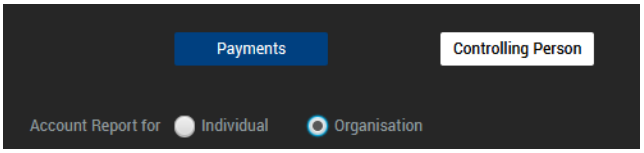
This data element provides account data on certain payments made to an account, payee, or owner. More than one payment type may be reported. The entered values are continuously evaluated and once all mandatory fields are filled with valid data, the payment data can be added to the payments list by pressing the now enabled “ADD” button. Selecting the entry in the list let you change and update the payment data.



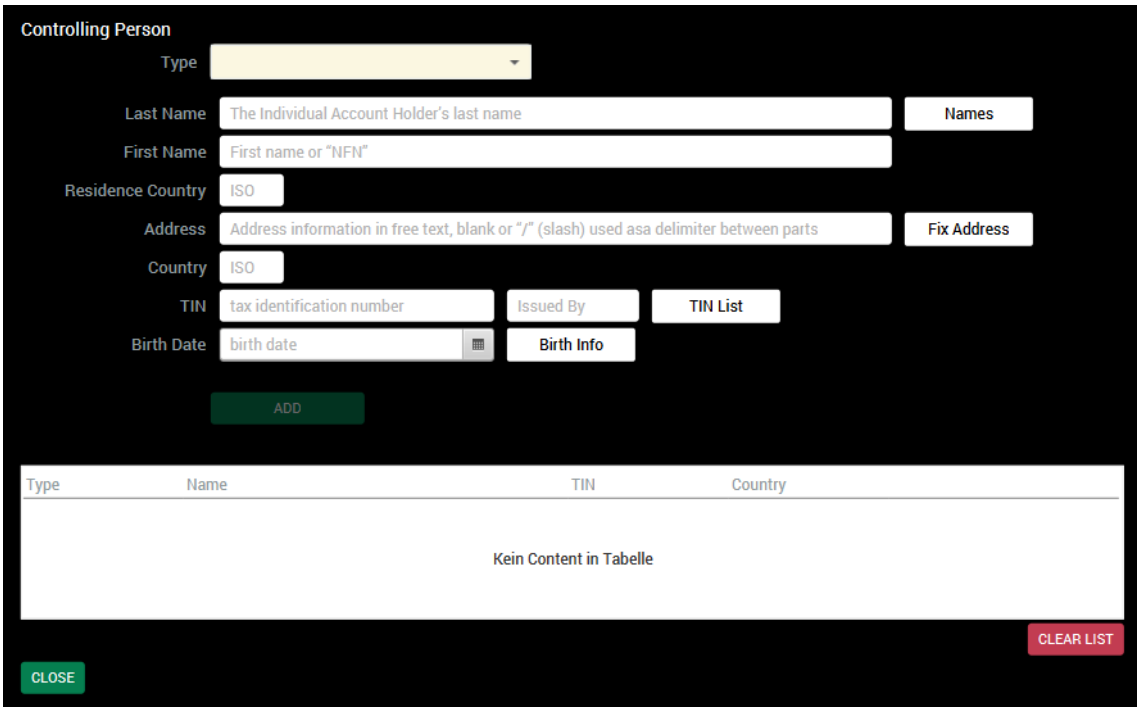
A single entry in the list can be removed by right-clicking the according entry and selecting the remove menu option from the displayed context menu. The whole list can be cleared by pressing the “CLEAR LIST” button.

Controlling Person List

Only available, if the account holder is an organization. If the account holder is an individual, the “Controlling Person” button is not visible.



This data element identifies certain owners of the account holder or payee. The entered values are continuously evaluated and once all mandatory fields are filled with valid data, the controlling person can be added to the list by pressing the now enabled “ADD” button. Selecting the entry in the list let you change and update the controlling person.

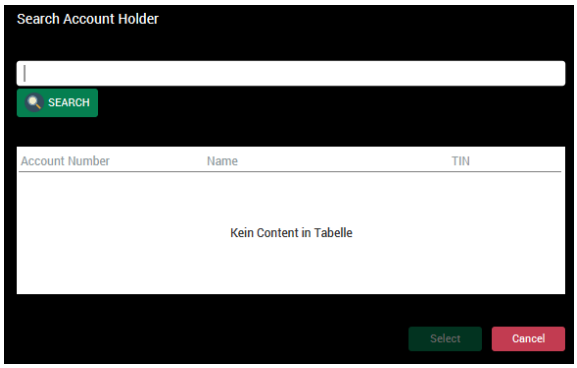


A single entry in the list can be removed by right-clicking the according entry and selecting the remove menu option from the displayed context menu. The whole list can be cleared by pressing the “CLEAR LIST” button.

Search Account Holder

Within the account reporting dialog, it is possible to search for an existing account holder. Pressing the “Search”-Button opens the search dialog:

- Enter the search term
- Press the “SEARCH”-Button
- Select the matching result entry and
- Press “Select” to display the accountholder or “Cancel” to discard the search result



Following fields are taken into consideration for the search:

- Account number
- Document Reference ID
- TIN
- Name, if organization
- Last Name, if individual
- First Name, if individual
- Name of organization

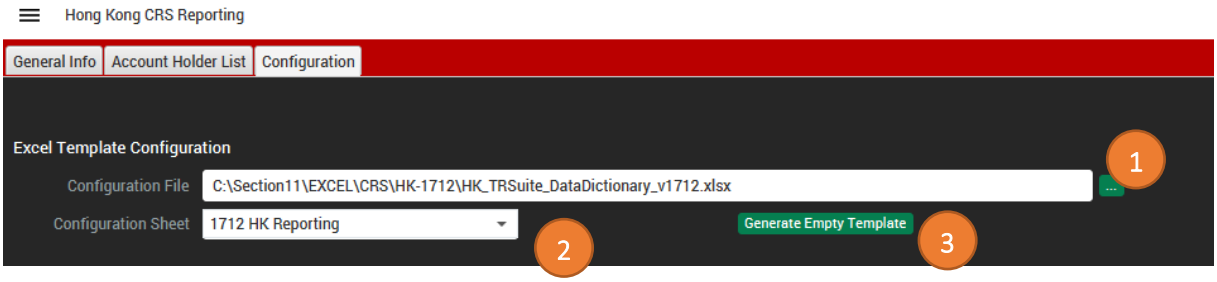
If you require any other field, please contact: support@section11.ch

After selecting the according account holder from the list, the dialog can be closed. The selected entity is display within the account holder tab.

CRS Configuration

STRSuite Version 1706 introduces the support of configurable excel templates to import data into the solution. Each template requires its own configuration sheet. The TRSuite HK module comes with a pre-defined configuration/template.

For the 1st time configuration, select the provided (or your own) configuration file (1) and select the configuration sheet matching the excel template you want to use for import (2).



The "Generate Empty Template" button (3) enables the user to generate an empty excel template based on the selected configuration sheet. This is typically used, to verify the template, if you customize the configuration sheet.

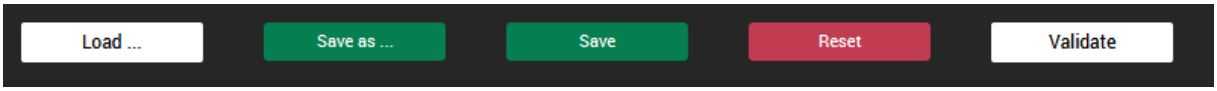
The customization is described in more detail later in the loading and importing data chapter.

CRS Common Configuration

Default values for the working directory

1) The default working directory, where all generated artifacts are stored.

Configuration Button Bar

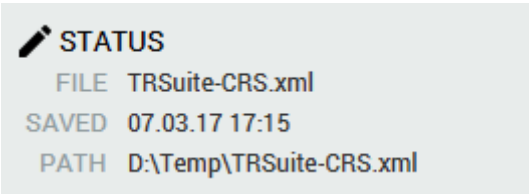


- **"Load"** You can open existing configuration files by pressing the Load-Button. In the dialog box browse to select a document and click "Open" to load the document.
- **"Save as ..."** Saves the current configuration in a different location, or with a different file name or file type. Opens a file chooser dialog to let you browse to the location where you want to save the document.
- "**Save**" Saves the current configuration to the last selected file or default location. The data is stored within an XML-File and automatically available the next time you start the program. If there are unsaved changes the save-button is colored green.

- "**Reset**" loads the last saved configuration and overwrites all unsaved changes.
- By pressing the "**Validate**"-Button the tool loads the given keys, validates the entered data and shows the result of the validation within a popup window.

File Information

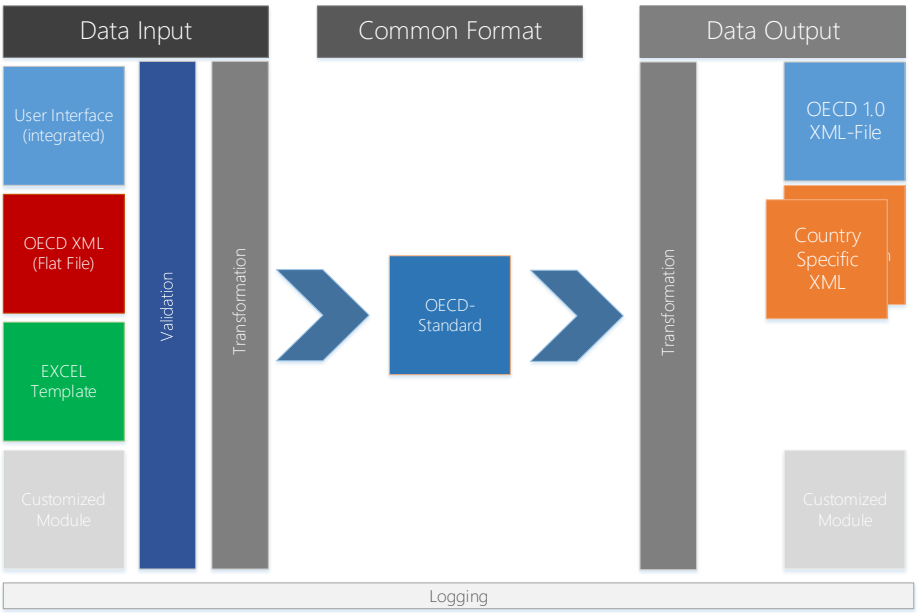
After a configuration is loaded or saved, the information about the file (name, last modified, absolute path) is displayed in the status pane of the detail area. The full path can be seen in the tooltip.



Loading and Importing Data

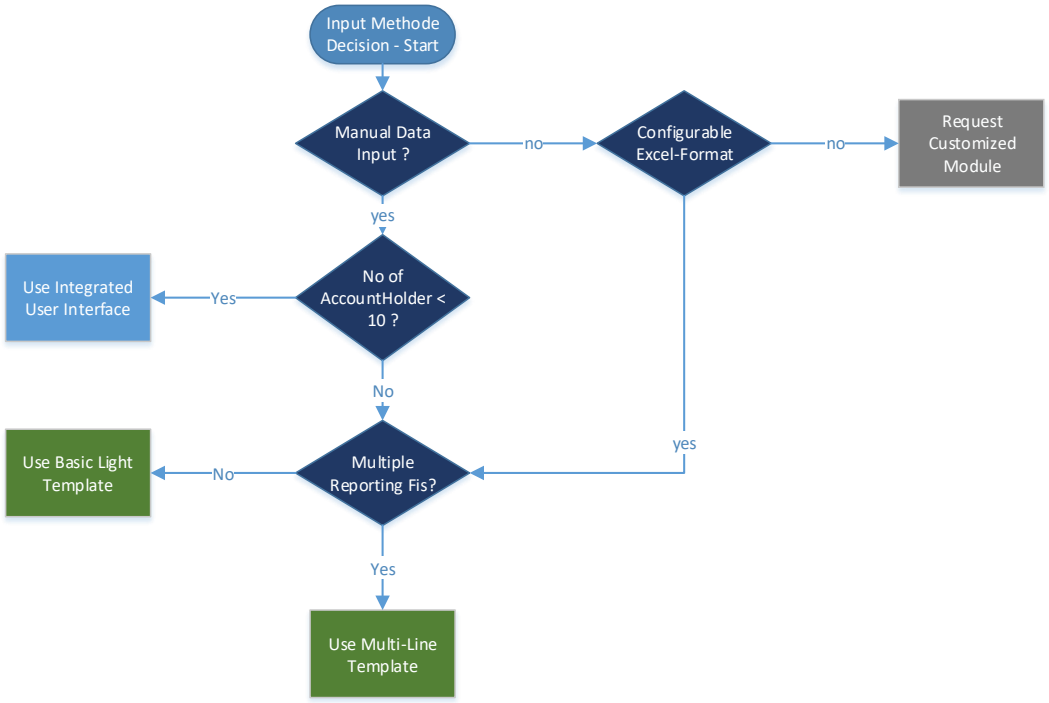
TRSuite supports different methods to import/add date to generate an OECD XML 1.0 compliant file:

- Use the provided Excel templates
- Generate and configure your own Excel template
- Input the data interactively over the User Interface
- OECD XML 1.0 files
- Request a customized importer fitting your company needs (csv, xml, …)

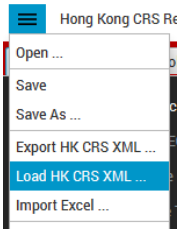


Once the data is entered, TRSuite transforms the data into a OECD 1.0 XML file. Additional modules are available to generate country specific reporting formats, such as Austria, Germany, Hong Kong.

The following workflow should guide you, what import method to choose.



Import HK CRS XML File



The “Load HK CRS XML …” option of the module menu allows the user to load existing HK CRS reports. Existing data in the module is cleared.

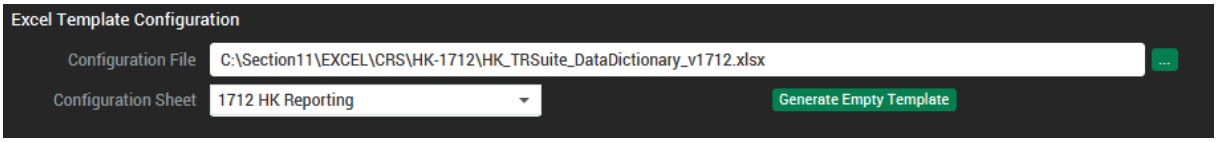
Choosing the load option opens a file selection dialog and a valid HK CRSXML 1.0 file can be selected for import.

Excel Import

The most commonly used function to load data into TRSuite is to use the provided or a customized Excel template. The following chapter describes the required configuration and import process.

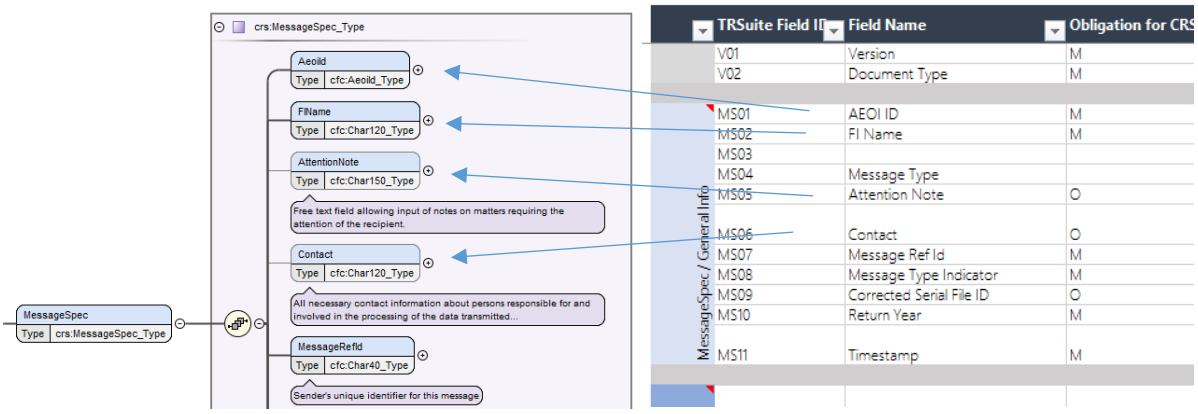
HK CRS Excel-Template Configuration

Before an excel template can be imported the application needs to know how to map the spreadsheet data to the HK CRS format. This can be achieved by loading a so-called data dictionary and selecting the right configuration sheet for your purpose.



A standard data dictionary and template is delivered with the product.

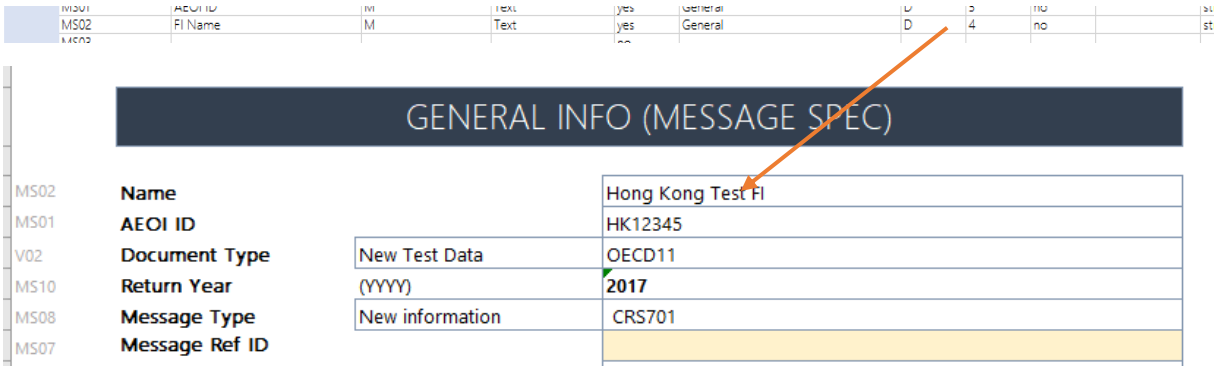
Each possible HK CRS entity has its TRSuite Field ID. This is the key used to map data from the excel sheet to the XML format. The following example show the mapping of the MessageSpec_Type element.



The relevant columns next to the ID are:

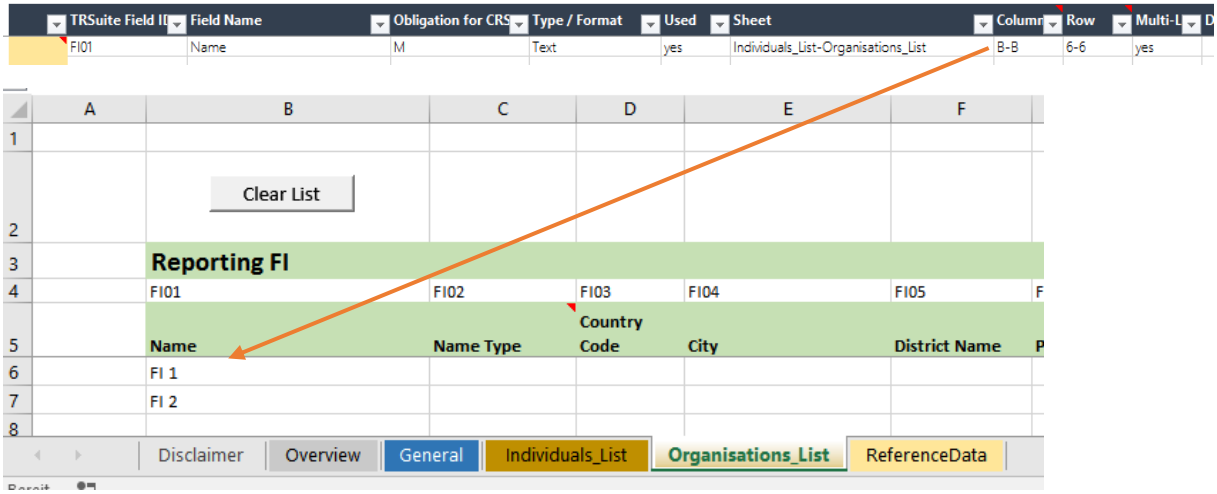
- Used:
  - yes->the field is loaded during the import
  - no->the field is ignored
- Sheet: data sheet holding the value
- Column: Column of the data field
- Row: Row of the data field (in case of a multi-line field this is the 1st row)
- Multi-Line:
  - no->this is a single data entry
  - yes->this field occurs multiple times

Example 1: Single Field reporting FI name:



Example 2: Multi-Line, Multi-Sheet field Reporting FI Name

This field is located in two sheets. In this case the Sheet/Column and Row cell holds multiple values using the minus character as separator.



Import XLSM to generate HK CRS XML

The “Import Excel …” option of the CRS menu allows the user to load data from our provided excel templates. Any existing data in the module is cleared.

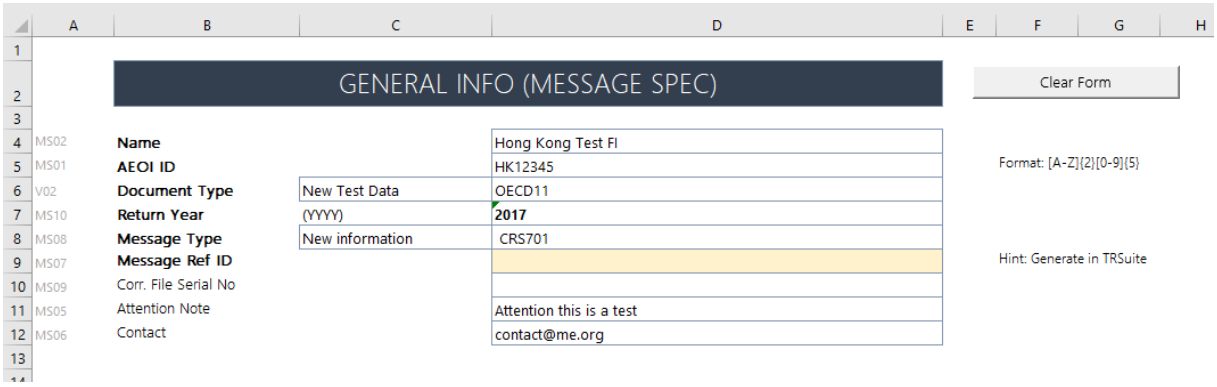
Selecting the load option opens a file chooser dialog, enabling the user to select a filled excel file. The file it is then analyzed and all available data is displayed in the CRS main area. Errors or warnings are displayed in the details area and a dialog.

The provided Excel template is available for download at: http://www.section11.ch/downloads.html

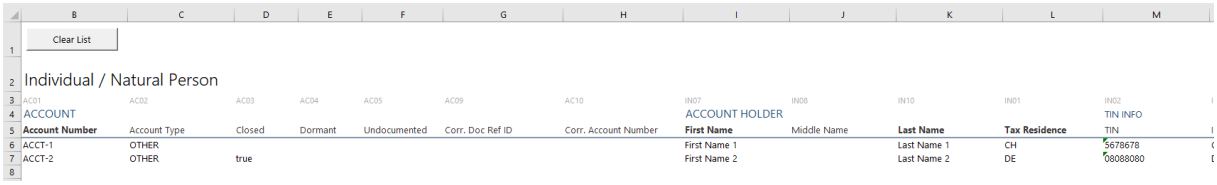
Extract the zip file to a local directory an extract the content. The file contains 6 different sheets to enter the required data:

Sheet	Description
Disclaimer	Disclaimer and Copyright Information
Overview	Short description of the document
General	General Information: Message and Filer Information
Individuals_List	Individual Account Holders (multiple individual accounts entry)
Organisations_List	Organizational Account Holders (multiple entity accounts entry)
Reference Data	List of values used in drop-down lists (for your reference only)

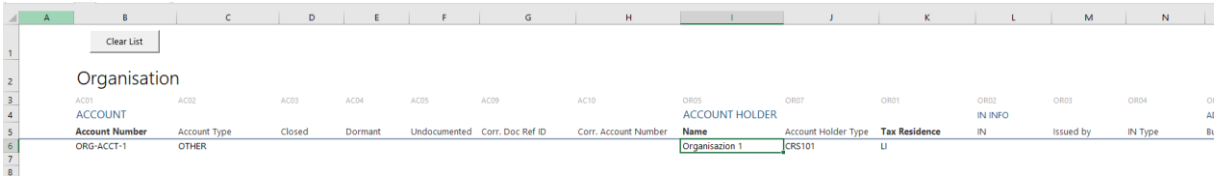
General



Individuals List



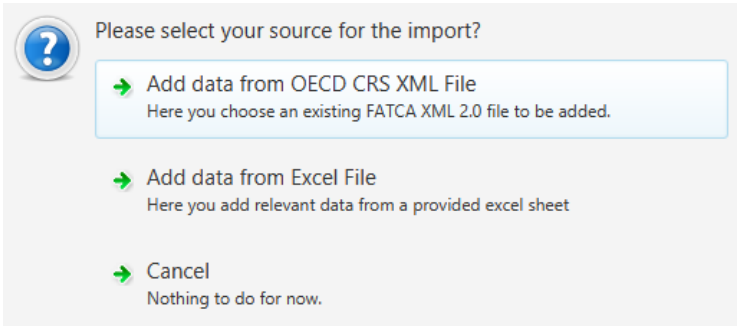
Organizations (non-natural persons) List

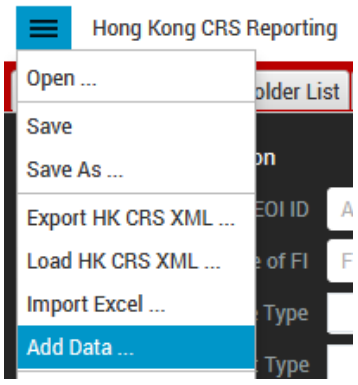


Add data to current report

The “Add …” option of the CRS menu allows the user to concatenate account reports from different XML- or XLSM-sources. Existing data in the module is **NOT** cleared.

Selecting the add option opens the following selection dialog:





A file chooser opens, enabling the user to select a filled excel or XML-file. The file it is then analyzed and all available account- and reporting FI data is added to the existing data. Errors or warnings are displayed in the details area and a dialog.

Appendix

Export control information

This distribution includes cryptographic software. The country in which you currently reside may have restrictions on the import, possession, use, and/or re-export to another country, of encryption software. BEFORE using any encryption software, please check your country's laws, regulations and policies concerning the import, possession, or use, and re-export of encryption software, to see if this is permitted. See http://www.wassenaar.org/ for more information.

TRSuite uses the Java Cryptography Architecture (JCA) and the Bouncy Castle libraries for handling de-/encryption.