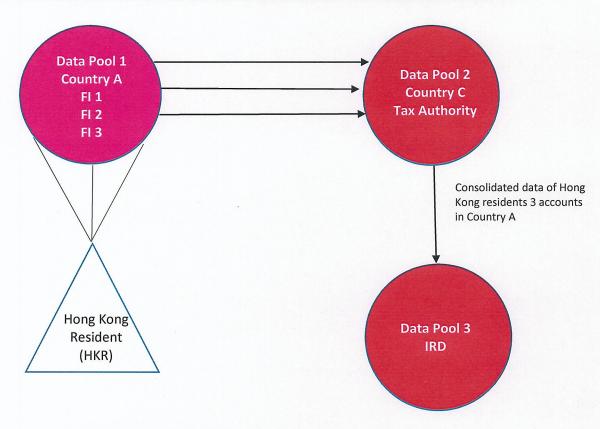
CRS Data Pools

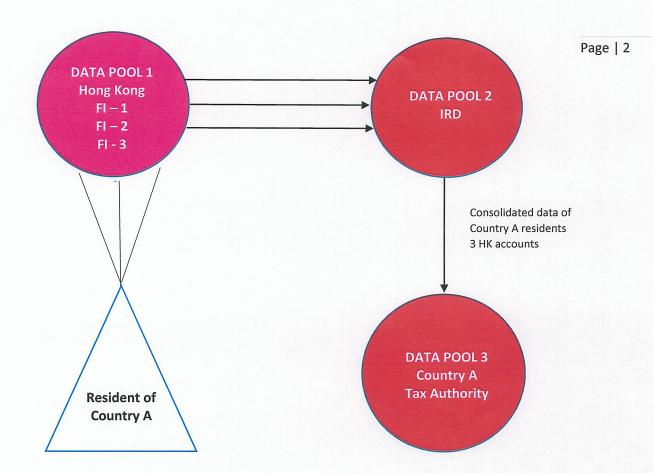
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A. ONE HONGKONGER HAS THREE SEPARATE INVESTMENT ACCOUNTS IN COUNTRY A



- **DP 1** Individual data pools of each F1 on each HKR's accounts / holder
- DP 2 The Hong Kong individuals three separate account details are transferred by FI's to Country A tax authorities and aggregated.
- **DP2** is replicated in the hands of the IRD.

B. ONE RESIDENT OF COUNTRY A HAS THREE SEPARATE INVESTMENT ACCOUNTS IN HONG KONG



- **DP 1** Individual data pools of each F1 on each Country A residents accounts / holders
- DP 2 Country A residents three separate accounts detail are transferred by our Fl's to the IRD and then aggregated.
- **DP 3** DP2 is replicated in the hands of Country A tax authority.