



Arrangement between the Mainland of China and the Hong Kong
Special Administrative Region for the Avoidance of Double Taxation
and the Prevention of Fiscal Evasion with respect to Taxes on Income
Application for Certification of Resident Status
(Company, Partnership, Trust or other Body of Persons)

To : Inland Revenue Department, Hong Kong Special Administrative Region

IRD File No. _____

(I) Calendar Year of Claim (Note 1) : Year _____

(II) Referral Letter from the Mainland tax authorities (Note 2)

I attach a referral letter entitled 《關於請香港特別行政區稅務主管當局出具居民證明的函》 issued and stamped by the Mainland tax authorities for perusal.

(III) Details of Applicant

(a) Name of Company / Partnership / Trust / other Body of Persons _____

(b) Particulars of Establishment

Company

Partnership / Trust / other Body of Persons

(i) Place of Incorporation (Note 3) _____

(iv) Date of Constitution _____

(ii) Date of Incorporation _____

(v) Whether constituted under _____

(iii) Registration Number with the Hong Kong Companies Registry _____

the laws of Hong Kong (Note 4) _____

(c) Postal Address in Hong Kong _____

(d) Business Address in Hong Kong _____

(e) Hong Kong Business Registration Number _____

(f) Serial Number of the latest Certificate of Resident Status issued by this Department (if any) _____

(IV) Business Operation during the Calendar Year of Claim

(a) Nature of Business _____

(b) (i) Location of headquarters _____ (ii) Location of main branches _____

(c) Business activity in Hong Kong _____

Table with 2 columns: Management and other staff residing in Hong Kong, Number of Persons. Rows include Directors / Partners / Trustees, Senior Management Personnel, and Other Staff.

(e) Whether the directors' / partners' meetings were normally held in Hong Kong?

(f) With regard to the daily business operation in Hong Kong, whether the persons in Item (d) above normally:

- (i) formulate strategic policies
(ii) determine business directions
(iii) set work plans
(iv) implement management's decisions
(v) choose business financing
(vi) evaluate business performance

Table with 3 columns: Yes, No, Remarks. Rows correspond to questions (e) and (f) and its sub-items.

(V) Declaration

I hereby declare that to the best of my knowledge and belief, the above information and attached documents are true, correct and complete.

Name _____ Signature _____

Designation _____ Date _____

(Precedent Partner or Position held)

Contact Telephone No. _____

For official use only

Table with 2 columns: Date of Receipt of Application, Application No.; Date of Issue of Certificate, Certificate Serial No.

PERSONAL INFORMATION COLLECTION STATEMENT

- **The information provided by you will be used for the purposes relating to the administration of tax laws in this Department.**
- **This Department may give some of the information to other parties authorized by law to receive it.**
- **Subject to exemptions under the Personal Data (Privacy) Ordinance, you have the right to request access to or correction of personal data.**
- **A request for access to or correction of personal data should be addressed to the Senior Assessor (Double Taxation) at GPO Box 132, Hong Kong. Please also quote your file number in this Department, if any.**

Notes

1. This Form is applicable to a company incorporated outside Hong Kong, or a partnership, a trust or any other body of persons constituted in or outside Hong Kong in claiming relief under the “Arrangement between the Mainland of China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income” (“the Arrangement”) in respect of its income derived from the Mainland on or after 1 January 2007.
2. A claim for relief under the Arrangement should be made directly in the Mainland. Where the Mainland tax authorities cannot ascertain that the applicant is a resident of Hong Kong from available information, the Mainland tax authorities will issue a referral letter entitled 《關於請香港特別行政區稅務主管當局出具居民證明的函》 to the applicant for applying a “Certificate of Hong Kong Resident Status” from this Department. Application for a certificate of resident status will not be processed without the referral letter.
3. A company incorporated in Hong Kong under the provisions of the Companies Ordinance (Chapter 32) needs not apply for a certificate of resident status from this Department. Such company should produce to the Mainland tax authorities a copy of its Certificate of Incorporation in Hong Kong or a Certified Extract of Information on the Business Register to prove its Hong Kong resident status. An application for a Certified Extract of Information on the Business Register may be made online via the Inland Revenue Department Homepage (www.ird.gov.hk) or in person by visiting the Business Registration Office at 4/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.
4. If the applicant is not a company, a copy of its constitution should be submitted. If the applicant is a partnership, a copy of the partnership agreement should be submitted. The particulars of each partner during the Calendar Year of Claim including the name, Identity Card / Business Registration Number, address, profit / (loss) sharing ratio should also be provided.