



Comprehensive Agreement for the Avoidance of Double Taxation
and the Prevention of Fiscal Evasion
Application for Certification of Resident Status
(Company, Partnership, Trust or other Body of Persons)

To : Inland Revenue Department, Hong Kong Special Administrative Region

(I) Application made under the Agreement between Hong Kong and ...
(State the name of the other Contracting Party) (Note 1)

(II) IRD File No. (if any) ...

(III) Calendar Year of Claim: Year ...

(IV) 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 ...

(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 2) ...

(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) ...

(V) Business Operation during the Calendar Year of Claim

(For completion by a company incorporated or a body of persons constituted outside Hong Kong)

(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, Other Staff.

(e) Whether the directors' / partners' meetings were normally held in Hong Kong (state the number of meetings held (i) in Hong Kong; and (ii) outside Hong Kong, during the calendar year of claim)?

(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

(g) Whether the applicant is centrally managed and controlled in Hong Kong (with reasons)?

Table with 3 columns: Yes, No, Remarks. Contains rows for questions (e) and (f) and their sub-points.

(VI) Declaration

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

Name ... Signature ...
(Person signing the form)

Designation ... Date ...
(Position held) (Note 3)

Contact person in Hong Kong : Name ... Telephone No. ...

PERSONAL INFORMATION COLLECTION STATEMENT

- **The information provided by you will be used for 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 (Tax Treaty)¹ (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 in or 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 comprehensive agreement between Hong Kong and other jurisdictions (other than the Mainland of China) for the avoidance of double taxation and the prevention of fiscal evasion. For 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”, please use the form IR1313A instead. Upon receipt of an application, the Inland Revenue Department will examine the information supplied, and if it is sufficient, issue a Hong Kong Special Administrative Region Certificate of Resident Status and the processing time normally requires 21 working days.
2. If the applicant is not a company, a copy of its constitution should be submitted. In the case of 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.
3. In the case of:
 - (a) a corporation, insert “secretary” or “manager” or “director”;
 - (b) a partnership, insert “precedent partner of the partnership”;
 - (c) a body of persons, insert “principal officer of the body of persons”.