



**Application for Certification of Resident Status
Under the Arrangement with the Mainland of China
For the Avoidance of Double Taxation on Income
(Company or Body of Persons)**

To : Inland Revenue Department
Hong Kong Special Administrative Region

File No. _____

(I) Details of Applicant

Name of Applicant	
Name of Trade or Business	
Postal Address in Hong Kong	
Business Registration No.	
If you have previously obtained a Certificate of Resident Status issued by the Inland Revenue Department of the Hong Kong Special Administrative Region, please state the Serial Number of the latest Certificate issued.	Serial No.

(II) Permanent Establishment in Hong Kong

Main Business Address			
Principal Business Activity	Basis Period		
Staff employed - Directors - Management - General - Others (Please specify)	Number of Persons		
Nature of Income	Amount		
Place of Management and Control		Yes	No
1 Whether incorporated in Hong Kong			
2 If answer to 1 is yes, the registration number with Companies Registry			
3 If incorporated outside Hong Kong, whether registered as an overseas company under Part XI of the Companies Ordinance (Please specify the place of incorporation)			
4 Whether principal place of business in Hong Kong			
5 Whether any other place of business maintained outside Hong Kong (Please specify the places if the answer is yes)			
6 Whether all the directors'/partners' meetings held in Hong Kong			
7 Number of directors'/partners' meetings held in Hong Kong and the nature of each meeting (Please specify on a separate sheet)			
8 Whether all the directors/partners are residents in Hong Kong for the purposes of the Arrangement (Please give details of the residence on a separate sheet if the answer is negative)			
9 Whether a wholly-owned subsidiary of another company (Please give the details of the parent company on a separate sheet if the answer is in the affirmative). If the answer is negative, reply question No. 10			
10 Whether all the shareholders/partners holding more than 10% of the company's shares/partnership interest are residents in Hong Kong (Please give details of the residence of the shareholders/partners if the answer is in the negative)			

(III) Authorization

I agree that the above information can be communicated to the tax authority of the Mainland of China for the purposes of effecting the Arrangement.

(IV) Declaration

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

Name _____
(person signing the form)

Signature _____

Date _____

Designation _____
(Precedent Partner or Nature of Office held)

For official use only

Date of receipt of Application	Application No.
Date of Issue of Certificate	Certificate 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 (Double Taxation) at GPO Box 132, Hong Kong. Please also quote your file number in this Department, if any.
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NOTES AND INSTRUCTIONS

(1) Scope

- (a) This Application is for use in respect of company or body of persons which is a resident company in the Hong Kong Special Administrative Region and which intends to apply for tax exemption in the Mainland of China under the provisions of the Arrangement for the Avoidance of Double Taxation on Income. The application must be accompanied by a referral letter issued and stamped by the tax authorities of the Mainland of China.
- (b) For the purpose of the Arrangement, a “Hong Kong resident company” is a company which, during the year of assessment in which the claim is made, is centrally managed and controlled in Hong Kong. The place of central management and control is wholly based on the totality of facts. The principle in determining “resident” of company also applies to body of persons.

(2) Instructions for completion

- (a) All items in the Part (I) - “Details of Applicant” must be completed. If the applicant is a body of persons, its constitution should be submitted. If the applicant is a partnership, the partnership agreement should be submitted. The particulars of each partner including the name, Identity Card/Business Registration Number, address, profit/(loss) sharing ratio should also be provided.
- (b) For the purpose of ascertaining the residence of the company or body of persons, complete each item in Part (II) - “Permanent Establishment in Hong Kong”. For items that are not applicable, write on that item “Not Applicable”.
- (c) The income claimed for exemption must be items that are subject to relief under the Arrangement and the amount claimed must be the amount of income for the specified item.