



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

To : **Inland Revenue Department  
Hong Kong Special Administrative Region**

File No \_\_\_\_\_

**(I) Details of Applicant**

Name (in Chinese)		Name (in English)	
Hong Kong Identity Card Number		Passport No. & Nationality (If you are not a Hong Kong Identity Card holder)	
Permanent Residential Address			
Other Residential Address (if different from above address)			
Postal Address			
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.
Do you ordinarily reside in Hong Kong (If yes, please state the number of years of stay in Hong Kong)			*Yes/No years
Period of Stay in Hong Kong (Please complete if you are not ordinarily residing in Hong Kong and submit copies of your travel document in support)			
(a) Number of days when you are in Hong Kong during this fiscal year			days
(b) Number of days when you were in Hong Kong during the year before this fiscal year			days

\* Please delete where inappropriate

**(II) Details of Income**

**A. Independent Personal Services**

Tax File Number with Inland Revenue Department (if any)			
Name of trade, profession or business carried on		Business Registration No. (if any)	
Main Business Address			

**B. Dependent Personal Services**

Tax file number with Inland Revenue Department (if any)			
Name of Employer(s)		Capacity Employed	

**(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.**

Date : \_\_\_\_\_

Signature of Applicant : \_\_\_\_\_

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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 a right of access and correction with respect to personal data.
- Request for personal data access and correction 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 AND INSTRUCTIONS**

### **(1) Scope**

- (a) This Application is for use in respect of individuals who are residents of the Hong Kong Special Administrative Region and who intend 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" is an individual who is liable to tax in Hong Kong and is
  - (i) of or above the age of 18 years, or under that age if both his parents are deceased;  
and
  - (ii) a permanent or temporary resident.A permanent resident means an individual who ordinarily resides in Hong Kong.  
A temporary resident means an individual who stays in Hong Kong for a period or a number of periods amounting to more than 180 days in the year of assessment or for a period or periods amounting to more than 300 days in 2 consecutive years of assessment (one of which is the year of assessment in respect of which the claim is made).

### **(2) Instructions for completion**

- (a) All items in Part I - "Details of Applicant" must be completed. For items that are not applicable, write on that item "Not Applicable".
- (b) A fiscal year means 1 April of a year to 31 March of the following year.
- (c) Independent personal services refer to the professional and servicing business activities exercised by an individual without a fixed employer or by a freelancer.
- (d) Dependent personal services generally mean an employment exercised by an individual with a fixed employer, i.e. being recruited as an employee.