



Inland Revenue Department

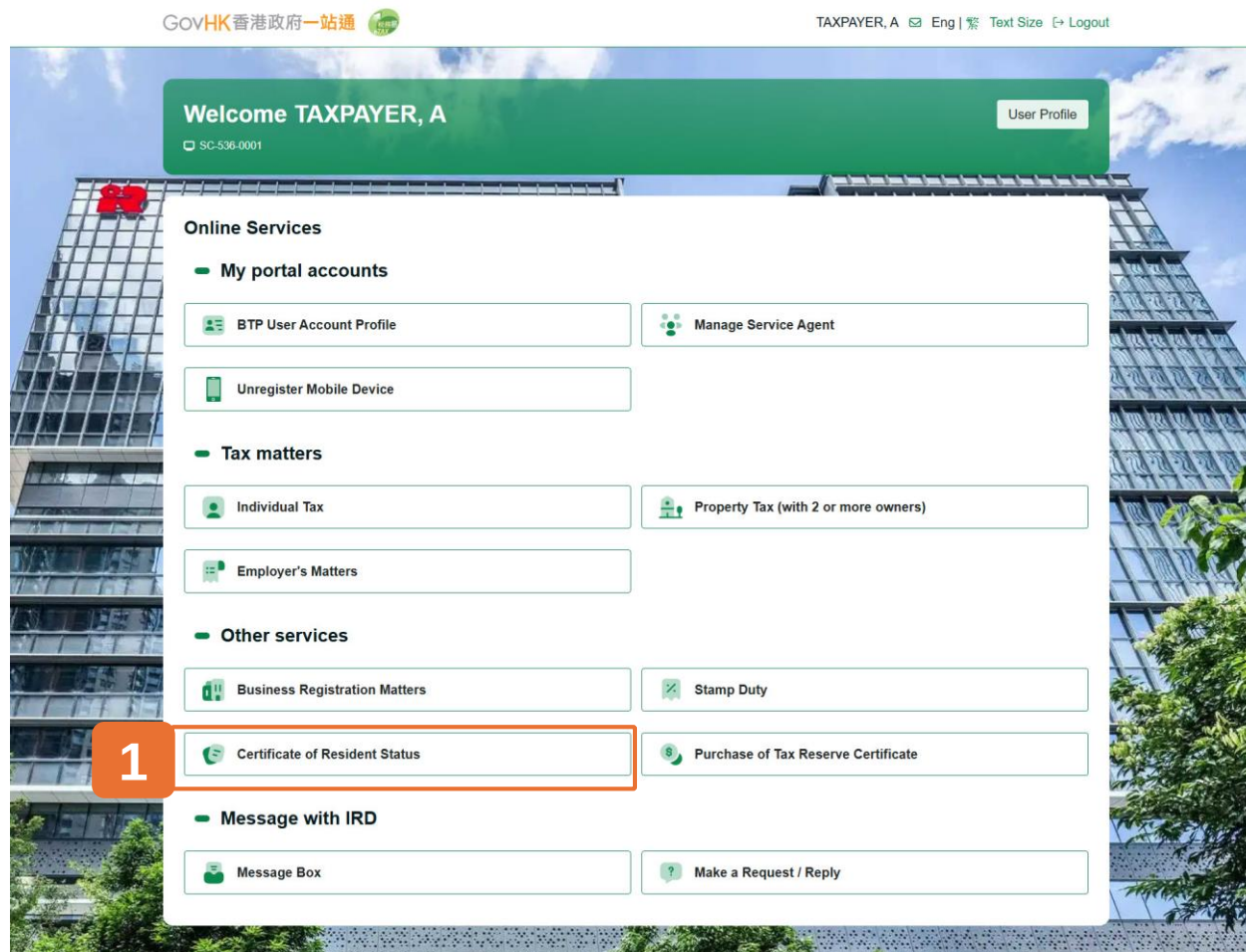
The Government of the Hong Kong Special Administrative Region
of the People's Republic of China



Application for Certificate of Resident Status (Individuals) – Chinese Mainland

Guide to Application for Certificate of Resident Status (Individuals)

– Chinese Mainland



This document will guide you through the process of applying for a Certificate of Resident Status for the purpose of claiming tax benefits 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.

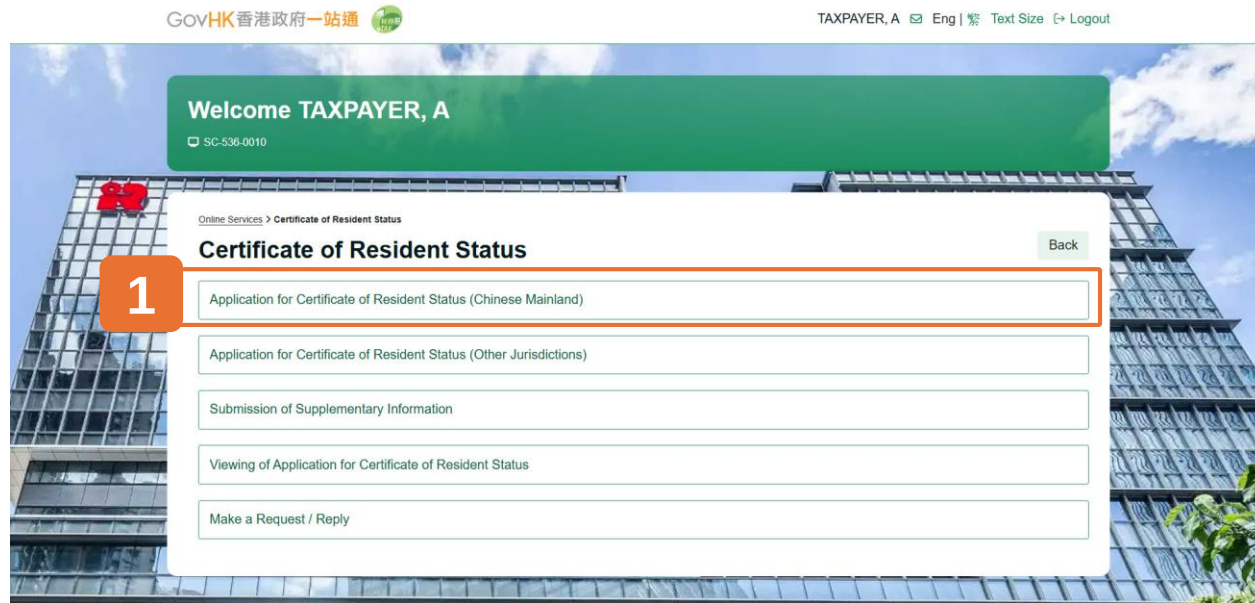
You can submit this application through Individual Tax Portal (ITP) for yourself (including your sole proprietorship business) or Tax Representative Portal for your client.

Demonstration

Online Services via ITP

- 1 Select “Certificate of Resident Status” to begin.

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Certificate of Resident Status

- 1 Select “Application for Certificate of Resident Status (Chinese Mainland)”.

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Application for Certificate of Resident Status (Chinese Mainland)

SC-877-0102

Quit

- 1 Read Important Notes
- 2 Calendar Year(s) of Claim
- 3 Application Form
- 4 Confirmation
- 5 Acknowledgement

Continue

1

5 Steps to Submit Application

1

Click “Continue” to proceed to the next screen.

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– Chinese Mainland

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Application for Certificate of Resident Status (Chinese Mainland)

SC-B77-0103

1 Read Important Notes 2 Calendar Year(s) of Claim 3 Application Form 4 Confirmation

PERSONAL INFORMATION COLLECTION STATEMENT

The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorised or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, the data subject has the right to request access to and correction of his/her personal data. The data subject should send such request in writing to the Assessor at GPO Box 10851, Hong Kong and quote his/her file number in this Department.

Notes

- Upon receipt of an application, the competent authority of the Hong Kong Special Administrative Region ("Hong Kong") will examine the information supplied and may request further information from the applicant, and if the case is justified, will issue a certificate of resident status. Applicant should be aware that issue of a certificate of resident status will not guarantee a successful claim for the tax benefits 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 ("Arrangement"). The decision as to whether the tax benefits can be granted is, ultimately, one to be made by the Mainland tax authorities. It will be up to the Mainland tax authorities to determine whether all the relevant conditions are fulfilled and whether the tax benefits can be granted.
- In respect of the Arrangement, a certificate of resident status issued to an applicant for a particular calendar year generally serves as a proof of the Hong Kong resident status of the applicant for that calendar year and the two succeeding calendar years. For example, where an applicant has been issued with a certificate of resident status for the calendar year 2020, the applicant's application for certificate of resident status for the two succeeding calendar years 2021 and 2022 would not be necessary. In case there are / were changes in the applicant's circumstances such that the applicant will cease / ceased to meet the conditions for enjoying tax benefits under the Arrangement, the certificate of resident status issued would not serve as a proof of the applicant's Hong Kong resident status after the changes.
- "Passport Number and Nationality" is only required if the applicant is not a Hong Kong Identity Card holder.
- "Permanent Residential Address" refers to the permanent place of residence where the applicant and the applicant's family live.
- It is generally considered that an applicant "ordinarily resides" in Hong Kong if the applicant has a permanent home in Hong Kong where the applicant or the applicant's family live.
- If the applicant's claim involves more than one calendar year, please state the number of days in separate sheet(s). The examples shown in the following table illustrate how to determine the relevant periods for the boxes under item (h) of Part (3):

	Example A	Example B	Example C
Application Date	3 July 2020	3 July 2021	3 July 2022
Calendar Year of Claim	2020	2020	2020
Relevant Period for Box in First Row	1 April 2019 to 31 March 2020	1 April 2019 to 31 March 2020	1 April 2019 to 31 March 2020
Relevant Period for Box in Second Row	1 April 2020 to 3 July 2020	1 April 2020 to 31 March 2021	1 April 2020 to 31 March 2021
Relevant Period for Box in Last Row	Not applicable	1 April 2021 to 3 July 2021	1 April 2021 to 31 March 2022

1 Back Continue 2

Step 1: Read Important Notes

Please read the Personal Information Collection Statement and Notes carefully.

1

Click "Back" to return to the previous screen, if needed.

2

Click "Continue" to proceed to the next step.

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Quit

SC-877-0104

1 Read Important Notes 2 Calendar Year(s) of Claim 3 Application Form 4 Confirmation

Please provide the information below
Fields with * are mandatory

To : The Competent Authority of the Hong Kong Special Administrative Region ("Hong Kong")

IRD File No. (if any)

I / I, for the service agent acting on behalf of the applicant, submit an application for a certificate of resident status for the purpose of claiming tax benefits 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 ("Arrangement").

(1) Calendar Year(s) of Claim

Add Line

Back

Continue

Step 2: Calendar Year(s) of Claim

Please provide the requested information.

- 1 Enter the IRD File No., if any.
- 2 You may click the "info" icon for more information.
- 3 Enter the calendar year(s) of claim. Click "Add Line" to enter more calendar years of claim, if needed.
- 4 Click "Back" to return to the previous step, if needed.
- 5 Click "Continue" to proceed to the next step.

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Application for Certificate of Resident Status (Chinese Mainland)

SC-877-0105

2 Calendar Year(s) of Claim 3 Application Form 4 Confirmation 5 Acknowledgement

Please provide the information below
Fields with * are mandatory

1

(2) Information on tax benefits under the Arrangement to be claimed in Chinese Mainland ("Mainland")

#1

Calendar Year of Claim
2019

(a) (i) Nature of the Income *

(ii) Amount of the Income *

(b) Mainland in-charge tax authorities (if known)

2

Copy to other year(s)

#2

Calendar Year of Claim
2022

(a) (i) Nature of the Income *

(ii) Amount of the Income *

(b) Mainland in-charge tax authorities (if known)

Step 3: Application Form

Please complete the application form.

- 1 For each calendar year of claim, enter the nature and amount of the income for claiming tax benefits.
- 2 Click "Copy to other year(s)" to copy the same inputs to the fields for other calendar year(s) of claim, if applicable.

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– Chinese Mainland

(3) Particulars of Applicant

(a) Name in Chinese Name in English (surname first) *

(b) Hong Kong Identity Card Number Home Visit Permit Number (if any)

(c) Passport Number and Nationality

(d) Permanent Residential Address

(e) Other Residential Address

(f) Postal Address *

(g) Has the applicant ordinarily resided in Hong Kong? ☐ Yes ☐ No

(h) State the number of days of the applicant's stay in Hong Kong during the following periods and attach copies of the applicant's travel documents in support *

1 April of the year before the "Calendar Year of Claim" to 31 March of the "Calendar Year of Claim" (or to the date of application, whichever is the earlier) days

1 April of the "Calendar Year of Claim" to 31 March of the following year (or to the date of application, whichever is the earlier) (if applicable) days

1 April of the year immediately after the "Calendar Year of Claim" to 31 March of the following year (or to the date of application, whichever is the earlier) (if applicable) days

(4) Latest Certificate of Resident Status issued in respect of the Arrangement (if any)

(a) Calendar year for which resident status was certified

3

Step 3: Application Form (cont.)

3

You may click the “info” icon to read the examples on how to determine the number of days of your stay in Hong Kong. If your claim involves more than one calendar year, please provide the number of days of your stay in Hong Kong for other calendar year(s) in an attachment.

Notes

6. If the applicant's claim involves more than one calendar year, please state the number of days in separate sheet(s). The examples shown in the following table illustrate how to determine the relevant periods for the boxes under item (h) of Part (3):

	Example A	Example B	Example C
Application Date	3 July 2020	3 July 2021	3 July 2022
Calendar Year of Claim	2020	2020	2020
Relevant Period for Box in First Row	1 April 2019 to 31 March 2020	1 April 2019 to 31 March 2020	1 April 2019 to 31 March 2020
Relevant Period for Box in Second Row	1 April 2020 to 31 July 2020	1 April 2020 to 31 March 2021	1 April 2020 to 31 March 2021
		1 April 2021 to 31 March 2022	1 April 2022 to 31 March 2023

Close

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4

(5) Details of Employment / Business Operations in Hong Kong during the Calendar Year(s) of Claim (if any)

(a) Name of trade, profession or business carried on by the applicant in Hong Kong

(b) Business Address in Hong Kong

(c) Hong Kong Business Registration Number

5

(d) Name of the Employer

(e) Capacity of the Employment

(f) Date of commencement of Employment

(DD/MM/YYYY)

6

Attachments

[Browse](#)

Accept file format: JPG, JPEG, PNG, PDF Total size up to 200 MB (Could choose up to 10 files)

7

[Back](#)[Continue](#)

8

Step 3: Application Form (cont.)

4

If the application relates to your sole proprietorship business, please complete items (a), (b) and (c) of Part (5).

5

If the application relates to your employment, please complete items (d), (e) and (f) of Part (5).

6

If you want to upload an attachment, please click “Browse” to select the relevant file on your device, and then upload the file. The acceptable file formats are JPG, JPEG, PNG and PDF.

7

Click “Back” to return to the previous step, if needed.

8

Click “Continue” to proceed to the next step.

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Application for Certificate of Resident Status (Chinese Mainland)

2 Calendar Year(s) of Claim 3 Application Form 4 Confirmation 5 Acknowledgement

(1) Calendar Year(s) of Claim

2019
2022
2025

(2) Information on tax benefits ("Mainland")

#1
Calendar Year of Claim
2019
(a) (i) Nature of the Income
Interest Income
(ii) Amount of the Income
120,000
(b) Mainland in-charge tax authorities (if any)

#2
Calendar Year of Claim
2022
(a) (i) Nature of the Income
Dividend Income
(ii) Amount of the Income
180,000
(b) Mainland in-charge tax authorities (if any)

(3) Particulars of Application

(a) Name in Chinese
张氏人甲
(b) Hong Kong Identity Card Number
AA765432(1)
(c) Passport Number and Nationality
(d) Permanent Residential Address
2/F, FLAT D, 8 YAN YAN RD, H.K.
(e) Other Residential Address
(f) Postal Address
2/F, FLAT D, 8 YAN YAN RD, H.K.
(g) Has the applicant ordinarily resided in Hong Kong?
Yes
The applicant has ordinarily resided in Hong Kong for the purpose of applying for the Certificate of Resident Status.
(h) State the number of days of the applicant's stay in Hong Kong during the Calendar Year of Claim (whichever is the earlier)
1 April of the year before the "Calendar Year of Claim" (whichever is the earlier)
1 April of the "Calendar Year of Claim" (whichever is the earlier)
1 April of the year immediately after the "Calendar Year of Claim" (whichever is the earlier) (if applicable)

(4) Latest Certificate of Resident Status issued in respect of the Arrangement (if any)

(a) Calendar year for which resident status was certified
2016
(b) Details of material changes in employment / business operations in Hong Kong after that calendar year for which resident status was certified

(5) Details of Employment / Business Operations in Hong Kong during the Calendar Year(s) of Claim (if any)

(a) Name of trade, profession or business carried on by the applicant in Hong Kong
Taxpayer Company
(b) Business Address in Hong Kong
GF, 1328, Castle Peak Road, Yuen Long
(c) Hong Kong Business Registration Number
99999995
(d) Name of the Employer
(e) Capacity of the Employment
(f) Date of commencement of Employment

Attachments

Item (3)(h), calendar years 2022 and 2025.pdf

(6) Declaration

I hereby declare that the information provided and documents attached, which may be disclosed to the Mainland tax authorities for the purpose of applying the provisions of the Arrangement, are true, correct and complete.

Hong Kong Telephone No. *
12345678
Date
15/4/2025
*Heavy penalties may be incurred under section 80(2D) of the Inland Revenue Ordinance for giving incorrect information.

3 Copy this application / enquiry / information to Tax Representative Portal Account of: Service Agent A Limited

1 Back 2 Confirm 4

Step 4: Confirmation

Please review the provided information carefully.

- 1 Click "Back" to return to the previous step, if needed.
- 2 Complete Part (6) Declaration.
- 3 You may tick the checkbox to send a copy of the application to the Tax Representative Portal Account of your tax representative, if applicable. Your tax representative will be able to view your submitted application via Online Services > Certificate of Resident Status > Viewing of Application for Certificate of Resident Status.
- 4 Click "Confirm" to submit your application.

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Application for Certificate of Resident Status (Chinese Mainland)

SC-877-0108

2 Calendar Year(s) of Claim 3 Application Form 4 Confirmation 5 Acknowledgement

Acknowledgement

We have received the application submitted by you/your service agent:

Transaction Reference Number:	9999 9999 9999 9999
Transaction Date/Time:	15 Apr 2025 10:10:35
Applicant:	TAXPAYER, A
Hong Kong Identity Card Number:	AA765432(1)
Jurisdiction Concerned:	Chinese Mainland
Calendar Year(s) of Claim:	2019, 2022, 2025

☒ Copy this application / enquiry / information to Tax Representative Portal Account of Service Agent A Limited

Should you have any enquiries, please contact the Tax Treaty Section -
Hotline: 2594 5400
Email: taxtt@ird.gov.hk

1 Print 2 Save 3 Submit another application 4 Print / Download Submitted Form

Step 5: Acknowledgement

Congratulations, you have successfully submitted the application.

- 1 Click “Print” to print the acknowledgement.
- 2 Click “Save” to save the acknowledgement.
- 3 Click “Submit another application” to submit a new application.
- 4 Click “Print/Download Submitted Form” to view, print or save the information you have provided.



Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
of the People's Republic of China

