



事先裁定申請表
Application for Advance Ruling

本表格供所有納稅人親自或經由代表填寫，用以申請就特定的安排作出裁定。

This form is for use by all taxpayers, either personally or by their representative, applying for a ruling concerning a particular arrangement.

局長只可就與《稅務條例》(第112章)附表 10 所列載事項有關的問題作出裁定。

The Commissioner may only issue a ruling for question(s) concerning the matters listed in Schedule 10 of the Inland Revenue Ordinance, Cap. 112 ("IRO").

在填寫表格前，請閱讀夾附的「申請事先裁定資料單張」。

Read the attached "Application for Advance Ruling Information Sheet" before you complete this form.

將填妥的表格寄交：

香港灣仔告士打道 5 號稅務大樓 36 樓
稅務局副局長（技術事宜）

Post the completed form to:

The Deputy Commissioner of Inland Revenue (Technical)
36/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong

A. 申請人資料 Applicant(s) details

填寫這項裁定所關乎的當事人的資料。

Complete the details of the person to whom the ruling will apply.

申請人全名 Full name(s) of Applicant(s)

稅務局檔案號碼 Inland Revenue Department File No.

地址 Address

單位編號 Flat / Room _____ 座號 Block _____ 樓數 Floor _____

樓宇 / 大廈名稱 Name of Building _____

街道名稱及號數 No. & Name of Street _____

地區 District _____ 地域 Area 香港 HK 九龍 KLN 新界 NT

If your address is an overseas address, please provide the following additional details

郵政信箱 PO Box _____ 郵政編號 Post Code _____ 城市 City _____ 國家 Country _____

聯絡人姓名 Contact person

電話號碼 Telephone number 傳真號碼 Fax number

是否聯名申請? 否
Is this a joint application? No

〔請在適當格內加上「√」號〕 是
〔 Please put "√" in the appropriate box 〕 Yes

請另行提供列表，詳載每名申請人的上述資料，並將有關列表夾附於本表格。
Please provide a separate schedule showing the above details for each applicant.
Attach the schedule to this form.

B. 代表的資料 Representative details

代表的全名 Representative's full name

地址 Address

單位編號 Flat / Room _____ Block _____ Floor _____

樓宇 / 大廈名稱 Name of Building _____

街道名稱及號數 No. & Name of Street _____

地區 District _____ 地域 Area 香港 HK 九龍 KLN 新界 NT

如有查詢，可聯絡下列人士 Contact person for enquiries

電話號碼 Telephone number 傳真號碼 Fax number

C. 申請裁定的事項 *Matter for which ruling is sought*

- [請在適當格內加上「√」號]
[Please put “√” in the appropriate box]
- | | |
|--|---|
| 1. <input type="checkbox"/> 服務公司
Service Companies | 2. <input type="checkbox"/> 地域來源的徵稅原則
Territorial Source Principle |
| 3. <input type="checkbox"/> 稅務優惠措施
Preferential regime | 4. <input type="checkbox"/> 常設機構
Permanent establishment |
| 5. <input type="checkbox"/> 關聯方導管公司
Related party conduit | 6. <input type="checkbox"/> 其他 (請加以說明):
Others (please specify): _____ |

D. 局長的裁定權 *Commissioner's power to rule*

局長在某些情況下可拒絕作出裁定。請在適當格內加上「√」號以回答下列問題：

The Commissioner may not issue a ruling in certain circumstances. Please answer the following questions by putting “√” in the appropriate box:

- | | 否
No | 是
Yes |
|---|--------------------------|--------------------------|
| 1. 有關安排是否一宗反對或上訴個案所須考慮的事項?
Is the arrangement in question subject to an objection or appeal? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. 申請裁定的問題是否涉及在申請裁定時已到期須繳付的稅款?
Does the question to which the application relates concern a tax that is due and payable as at the date of this application? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. 申請人曾否就有關安排取得裁定?
Has the applicant previously obtained a ruling about the arrangement? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. 申請人是否已提交或已到期提交有關報稅表?
Has the relevant return been lodged or is it due to be lodged? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. 申請人目前是否稅務局進行稅務審計的對象, 或申請人是否已獲稅務局通知擬就有關安排作出稅務審計?
Is the applicant currently the subject of an audit by the Inland Revenue Department or has the applicant been notified of a proposed tax audit about the arrangement? | <input type="checkbox"/> | <input type="checkbox"/> |

E. 披露資料的規定 *Disclosure requirements*

你或你授權的代表可就稅務條例的任何條文如何適用於你或任何特定安排申請事先裁定。你須提供下列資料：

You, or your authorized representative may apply for a ruling on the way in which any provision of the IRO applies to you or to any particular arrangement. You will need to provide the following information:

- 局長須答覆的問題 — 你須指明申請裁定的問題。
Question(s) to be **answered** by the Commissioner — You should identify the question(s) in respect of which the ruling is requested.
- 局長須考慮的事宜 — 你須指明須予考慮的法律及其他事宜。
Issue(s) to be **considered** by the Commissioner — You should identify the legal and other issues(s) to be considered.
- 各項事實的詳盡說明 — 你須披露該安排的所有有關事實及文件。[請參閱稅務條例釋義及執行指引第31號內關於「要求作出裁定所須提供的資料和文件」的部分。]
A full description of the facts — You must disclose all relevant facts and documents relating to the arrangement for which the ruling is sought. [See the part entitled “Information and documents to be provided with a ruling request” in the Departmental Interpretation and Practice Notes No. 31.]
- 在要求就稅務條例的條文作出裁定的情況下, 敘明該條文。
State the provision of the IRO in respect of which the ruling is sought.
- 敘明與申請提出的爭論點有關的法律觀點 (如有的話):
State the propositions of law (if any) which are relevant to the issue(s) raised in this application:
 - 與申請有關的稅務條例條文。
Sections of the IRO that are relevant to the application.
 - 就草擬裁定中所採用條文的詮釋提供法律理據。
Legal reasons and authoritative support for the interpretation of the section(s) adopted in the draft ruling.
 - 可能與草擬裁定中所採用的詮釋相反的論點及其法律理據。
Possible arguments that are contrary to the interpretation adopted in the draft ruling and legal reasons and authoritative support.
 - 局長須知悉的其他有關資料或資料來源, 以確保本局取得所有有關事實和法例資料。
Other material or relevant matters or sources of information the Commissioner should be made aware of to ensure access to all the pertinent facts and law.
- 提供一份草擬裁定。
Provide a draft ruling.

F. 一般問題 General questions

1. 申請事涉的課稅年度及期間?

To which year(s) of assessment and period(s) does this application relate?

課稅年度由 Year of assessment from	<input type="text"/>	至 to	<input type="text"/>
期間由 Period from	<input type="text"/>	至 to	<input type="text"/>

2. 申請人（或與申請人相聯繫的人）或其代表曾否就其他課稅年度或其他期間作出這項申請（或同類申請）？

Has this application (or a similar application) been lodged by, or on behalf of, the applicant(s) (or associated person of the applicant(s)) for any other year(s) of assessment or other period(s)?

〔請在適當格內加上「√」號〕

〔 Please put “√” in the appropriate box 〕

否

No

是

Yes

請於下列空格列出有關通訊日期、課稅年度或期間及回信（如你曾接獲的話）上所載的編號。

Please state below the date(s) of the relevant correspondence, and the appropriate year(s) of assessment or other period(s), together with the reference quoted on the response (if you have received one).

3. 如申請由代表作出，有關代表必須取得申請人的書面同意，並在接獲要求時將該同意書提交予局長。

Where this application is made on behalf of an applicant(s), the representative must have the written consent of the applicant(s). The written consent(s) must be supplied on request to the Commissioner.

附註： 所作裁定會寄交申請人。但如有關申請是由代表作出，則裁定會寄交代表。

Note: The ruling will be sent to the applicant(s). Where the application is made by a representative on behalf of an applicant(s), the ruling will be sent to the representative.

代表是否持有每名申請人的書面同意？

Is written consent of each applicant held?

〔請在適當格內加上「√」號〕

〔 Please put “√” in the appropriate box 〕

不適用

Not applicable

是

Yes

G. 自發交換稅務裁定資料 Spontaneous exchange of information on tax rulings

二十國集團及經濟合作與發展組織於2015年推出一套應對侵蝕稅基及轉移利潤的行動方案。根據該方案的第五項行動計劃，稅務局須就涉及稅務優惠措施、常設機構及關聯方導管公司等的事先裁定，與申請人的關聯實體所屬的稅務居留地管轄區自發交換資料。有關裁定的申請人須填寫載於附錄的範本。

In 2015, the Group of Twenty and the Organisation for Economic Co-operation and Development launched a package of actions to tackle base erosion and profit shifting. Under Action 5 of the Package, the Department is required to spontaneously exchange information about advance rulings on preferential regimes, permanent establishments and related party conduits etc. with the jurisdictions of tax residence of the applicants' related entities. An applicant for such a ruling is required to **complete the template at Appendix.**

H. 諮詢 Consultation

如所擬作出裁定的內容與申請人所要求的不同，局長在作出裁定前，可給予申請人一個合理的諮詢機會。

Before the Commissioner makes a ruling the Commissioner may give the applicant a reasonable opportunity to consult if the content of his proposed ruling differs from that requested by the applicant.

I. 申請費用 Application fee

申請人必須繳交申請費用。在本局收取申請費後，局長才會處理你的申請。所要求作出裁定的總費用視乎本局考慮此申請所使用的時間 [請參閱稅務條例釋義及執行指引第31號內關於「要求作出裁定的費用」的部分。]

The applicant has to pay an application fee. The Commissioner will not begin to process your application until the fee is received. The total fee required for the ruling will depend on the time spent by the Department in considering this application [See the part entitled “Fee for ruling requests” in the Departmental Interpretation and Practice Notes No. 31.]

附上申請費用

Application Fee enclosed:

〔請在適當格內加上「√」號〕

〔 Please put “√” in the appropriate box 〕

\$45,000

就地域來源的徵稅原則作出裁定
for rulings on Territorial Source Principle

\$15,000

就其他事項作出裁定
for rulings on other matters

支票號碼：

Cheque no. :

銀行：

Bank :

J. 聲明 Declarations

請在簽署前確保你已回答所有問題，包括下文的所需程序清單中所載的問題。

Before signing please make sure you have answered all the questions, including those contained in the checklist below.

申請表內所載資料為正確無誤
The details contained in this application are true and correct

申請人簽署
Applicant(s)' signature

日期
Date

代表聲明〔如申請由代表所作出〕

Declaration by representative where application is made on behalf of an applicant(s)

申請表內所載資料為正確無誤
The details contained in this application are true and correct

代表簽署
Representative's signature

日期
Date

K. 所需程序清單 Checklist

本清單有助你提供一份完整的裁定申請書。請在適當格內加上「√」號以回答下列問題：。

This checklist is a prompt to help you provide a complete application for a ruling. Please answer the following questions by putting "√" in the appropriate box:

- | | 否
No | 是
Yes |
|--|--------------------------|--------------------------|
| 1. 你是否已提供局長須答覆的問題？[請參閱本表格第E.1.段。]
Have you provided the questions to be answered by the Commissioner? [See paragraph E.1. above.] | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. 你是否已詳盡解釋有關爭論點？[請參閱本表格第E.2.及E.5.段。]
Have you fully explained the issue(s) in question? [See paragraph E.2. and E.5. above.] | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. 你是否已詳盡說明與所提出問題有關的事實？[請參閱本表格第E.3.段。]
Have you provided a full description of the facts that relate to the question(s) raised? [See paragraph E.3. above.] | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. 你是否已附上與所提出問題有關的一切文件？[請參閱本表格第E.3.段。]
Have you included all relevant documents that relate to the question(s) raised? [See paragraph E.3. above.] | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. 你是否已提供有關安排涉及的所有其他人士的姓名？
Have you provided the names of all other parties to the arrangement? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. 如申請裁定的事項屬稅務優惠措施、常設機構或關聯方導管公司，你是否已填妥載於附錄的範本？
[請參閱本表格第G.段。]
If the subject matter of the ruling sought is preferential regime, permanent establishment or related party conduit, have you completed the template at Appendix? [See paragraph G. above.] | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. 你是否已附上你就所提出問題已取得的法律或其他意見？
Have you included any legal or other opinions that you have obtained on the question(s) raised? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. 你是否已附上一份草擬裁定？
Have you included a draft ruling? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. 你是否已附上申請費用？
Have you included the application fee? | <input type="checkbox"/> | <input type="checkbox"/> |

附註： 如有需要，局長可要求你提供進一步的資料。

Note: The Commissioner may request further information if appropriate.

資料不足會延長本局處理你的申請的時間，令申請人須支付額外費用，或使局長無法作出裁定。

The absence of sufficient information may lengthen the processing time of your application and result in additional fee to the applicant(s), or result in the Commissioner being unable to rule.

收集個人資料聲明

就本表格的要求及於本局處理你的申請的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任(地址為香港郵政總局郵箱132號)，同時請註明你於本局的檔案號碼。

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 authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.

Template for Spontaneous Exchange of Information on Rulings

All fields are mandatory unless otherwise indicated. For joint application, please provide the details of each applicant on a separate template.

1. Identification of the applicant

Taxpayer identification number (TIN) <i>(Business registration number for Hong Kong tax resident)</i>	
TIN issued by which jurisdiction	
Jurisdiction of residence	
Legal name	
Main business activity (optional)	
Name of multinational enterprise (MNE) group to which the applicant belongs	

2. Accounting period(s)/ years of assessment(s) for which a ruling is requested

--

3. Type of ruling requested *(Please check the appropriate box)*

Ruling relating to preferential regime	<input type="checkbox"/>
Permanent establishment ruling	<input type="checkbox"/>
Related party conduit ruling	<input type="checkbox"/>

4. Additional information regarding the ruling and the applicant (optional)

Transaction amount covered by the ruling	
Applicant's turnover for last preceding tax year	
Applicant's net profits for last preceding tax year	

5. Related entities

(a) Ultimate parent company (for all types of ruling)

TIN or other tax reference number, where available		
TIN issued by which jurisdiction		
Jurisdiction of residence		
Legal name		
Address in jurisdiction of tax residence	Street	
	Building	
	Suite	
	Floor	
	District Name	
	Post Office Box	
	Post Code	
	City	
	Country	
State/Province/Canton		

(b) Immediate parent company (for all types of ruling)

TIN or other tax reference number, where available		
TIN issued by which jurisdiction		
Jurisdiction of residence		
Legal name		
Address in jurisdiction of tax residence	Street	
	Building	
	Suite	
	Floor	

	District Name	
	Post Office Box	
	Post Code	
	City	
	Country	
	State/Province/Canton	

(c) Related party with which the applicant enters into a transaction benefiting from a preferential treatment (for ruling relating to preferential regime)

TIN or other tax reference number, where available		
TIN issued by which jurisdiction		
Jurisdiction of residence		
Legal name		
Address in jurisdiction of tax residence	Street	
	Building	
	Suite	
	Floor	
	District Name	
	Post Office Box	
	Post Code	
	City	
	Country	
	State/Province/Canton	

(d) Head office of the applicant (for permanent establishment ruling)

TIN or other tax reference number, where available	
TIN issued by which jurisdiction	

Jurisdiction of residence		
Legal name		
Address in jurisdiction of tax residence	Street	
	Building	
	Suite	
	Floor	
	District Name	
	Post Office Box	
	Post Code	
	City	
	Country	
	State/Province/Canton	

(e) Related party directly or indirectly making payments to a conduit (for related party conduit ruling)

TIN or other tax reference number, where available		
TIN issued by which jurisdiction		
Jurisdiction of residence		
Legal name		
Address in jurisdiction of tax residence	Street	
	Building	
	Suite	
	Floor	
	District Name	
	Post Office Box	
	Post Code	
	City	

	Country	
	State/Province/Canton	

(f) Ultimate beneficial owner of payments made to the conduit (for related party conduit ruling)

TIN or other tax reference number, where available		
TIN issued by which jurisdiction		
Jurisdiction of residence		
Legal name		
Address in jurisdiction of tax residence	Street	
	Building	
	Suite	
	Floor	
	District Name	
	Post Office Box	
	Post Code	
	City	
	Country	
	State/Province/Canton	

6. Declaration and signature

I hereby declare that the information provided above is true, correct and complete.

Name _____
(Person signing the template)

Signature _____

Designation _____
(Position held)

Date _____

Information Sheet

Application for Advance Ruling

Advance ruling system is available to taxpayers who want a ruling which is legally binding on the Commissioner. The Commissioner has issued a Departmental Interpretation and Practice Notes No. 31 for information and guidance of taxpayers. This note can be downloaded from the IRD website (<https://www.ird.gov.hk>).

The Inland Revenue Department will continue to give advice on more general matters through our enquiry areas, Departmental Interpretation & Practice Notes, etc. Rulings are binding only in respect of the taxpayer(s) identified in them and cannot be taken as a precedent for other taxpayers.

Who can apply for a Ruling?

A person can apply for a ruling on the way in which a provision of the Inland Revenue Ordinance, Cap. 112 (“IRO”) applies to that person in relation to a particular arrangement. Schedule 10 of the IRO provides that the Commissioner may make a ruling on a provision thereof.

However the Commissioner cannot make a ruling on any of these matters:

- the exercise of the Commissioner’s right or obligation to exercise penal or investigative powers, or prosecute or recover debt from any person; and
- law concerned with the administration of the tax system.

An “arrangement” means any contract, agreement, plan or understanding (whether enforceable or unenforceable), including all steps and transactions by which it is carried into effect.

Note: The Commissioner may make a ruling on how a provision of the IRO applies to the arrangement described in an application whether or not reference was made to that provision in the application.

What is this information sheet for?

This information sheet will help you complete your application for a ruling. If you want to obtain a ruling you must fill out the form and send it to:

The Deputy Commissioner of Inland Revenue (Technical)
36/F, Revenue Tower, 5 Gloucester Road
Wan Chai, Hong Kong

Introduction

Your ability to complete all aspects of the form will depend upon your familiarity with the relevant law and the complexity of the issues involved. If you are unable to:

- (a) state the provision of the IRO in respect of which the ruling is sought;
- (b) state the propositions of law (if any) in respect of which the ruling is sought; and
- (c) provide a draft ruling to the Commissioner,

you can apply to the Commissioner to waive any or all of these requirements.

Statements or reasons and draft answers to the issues and questions identified are useful because they ensure that the Commissioner fully understands what ruling you are seeking and why you are seeking it. A full understanding of the requirements and reasons of the applicant(s) should avoid unnecessary delays.

The form is divided into 6 parts

- Details of the applicant and representative
- Commissioner’s power to rule
- Disclosure requirements
- General questions
- Information for spontaneous exchange
- Consultation, application fee, declarations and checklist

Applicant and representative details

The front page of the form requests the applicant and representative (where the application is made on behalf of an applicant(s)) to provide certain details.

Representative details

Where a representative is making an application on behalf of an applicant(s), the representative must supply his details and those of the applicant(s). The ruling will be sent to the representative.

Commissioner’s power to rule

The questions in this part are designed to determine whether the Commissioner has the power to rule on the arrangement in question.

1. The Commissioner may not rule on an arrangement which is subject to an objection or appeal either by the person who applied for the ruling or any other person.
2. The Commissioner may not rule on a tax that is due and payable at the date of application for a ruling.
3. The Commissioner may not rule if a ruling already exists on how a provision of the IRO applies to the applicant(s) and the arrangement specified in the application.
4. The Commissioner may not rule if the relevant return has been or is due to be lodged.
5. The Commissioner may not rule if the Commissioner is undertaking an audit on how a provision of the IRO applies to the applicant(s) or an arrangement similar to the arrangement specified in the application.

Disclosure requirements

The items in this part deal with the disclosure requirements. The law requires this information before the Commissioner will issue a ruling. Attach the information to the form on separate sheets, together with any relevant documents.

1. You need to state clearly what question(s) you want the Commissioner to answer.
2. You need to identify the issue(s) which you need to resolve.
3. You must set out a full description of the facts and the arrangement in question. Where appropriate, you must provide the additional information referred to in the part "Information and documents to be provided with a ruling request" in the Departmental Interpretation and Practice Notes No. 31. You must disclose all relevant facts and documents relating to the arrangement for which the ruling is sought, for example the fact that a party to the arrangement is an associated person may be a relevant fact. Accordingly, appropriate disclosure should be made.
4. You must state the provision(s) of the IRO in respect of which the ruling is sought.
5. You are required to state the propositions of law (including case law) which are relevant to the issues raised in your application.
To the extent that it is relevant and material to your application, you must set out any legal reasons and arguments supporting your preferred interpretation. You should also indicate any legal arguments you are aware of that may be contrary to your interpretation.
Where relevant to do so, you should refer to the wording of the relevant taxation law and provide reasonable authoritative support. If you have obtained written advice from a lawyer or accountant, you should attach copies of that advice or correspondence to the application.
6. You must provide a draft ruling.
7. If you cannot provide all the information required above, you can ask the Commissioner to waive all or any of these requirements. You need to explain why you cannot provide the information requested.

Note: The Commissioner may at any time request further relevant information.

General questions

This part deals with general questions which will enable the Commissioner to quickly determine whether the application satisfies the requirements of the legislation.

1. What is the year(s) of assessment and other period(s) to which the application relates?
2. Has an application been lodged in respect of the arrangement for other year(s) of assessment and other period(s)?
3. If the application concerns more than one taxpayer, have you obtained the written consent of all the taxpayers?

Information for spontaneous exchange

Under the transparency framework of OECD's Action 5 2015 Final Report, rulings including those relating to preferential regimes, permanent establishment and conduit arrangement are required to be spontaneously exchanged with the relevant jurisdictions. Generally, exchange of information on the relevant rulings need to take place with:

- (a) the jurisdictions of residence of all related parties with which the applicant enters into a transaction for which a ruling is granted or which gives rise to income from related parties benefiting from a preferential treatment (this rule also applies in a permanent establishment context); and
- (b) the residence jurisdiction of the ultimate parent company and the immediate parent company.

The related parties threshold has been set at a 25%. Two parties would be considered related if the first person has a 25% or greater investment in the second person or there is a third person that holds a 25% or greater investment in both.

Rulings covered	With which jurisdiction does information need to be exchanged
1. Preferential regime	<ol style="list-style-type: none"> (a) The jurisdictions of residence of all related parties (a 25% threshold would apply), with which the taxpayer enters into a transaction for which a preferential treatment is granted or which gives rise to income from related parties benefiting from a preferential treatment (this rule also applies in a permanent establishment context); and (b) The residence jurisdiction of (i) the ultimate parent company and (ii) the immediate parent company
2. Permanent establishment	<ol style="list-style-type: none"> (a) The residence jurisdiction of the head office, or the jurisdiction of the permanent establishment, as the case may be; and (b) The residence jurisdiction of (i) the ultimate parent company and (ii) the immediate parent company
3. Related party conduit	<ol style="list-style-type: none"> (a) The jurisdiction of residence of any related party making payments to the conduit (directly or indirectly); (b) The jurisdiction of residence of the ultimate beneficial owner (which in most cases will be the ultimate parent company) of payments made to the conduit; and (c) To the extent not already covered by (b), the residence jurisdiction of (i) the ultimate parent company and (ii) the immediate parent company

Consultation

Before the Commissioner makes a ruling, the Commissioner may give the applicant(s) a reasonable opportunity to consult if the content of his proposed ruling differs from that requested by the applicant(s).

Application fee

Have you included payment of the application fee with your application? Rulings are charged on a full cost recovery basis.

Declarations and checklist

Have you signed and dated the application declaring the truth and accuracy of the information provided?

The checklist is to help you ensure the ruling application is correctly completed in a form approved by the Commissioner. It is also particularly useful for checking whether all attachments that should accompany the ruling application are attached.

Conclusion

You may withdraw your application for a ruling at any time before a ruling is made. This may be done by giving notice in writing to the Commissioner. Withdrawal of an application will not affect your liability for any fees incurred in processing the application up to the date of withdrawal.

If you require further assistance in the preparation of your ruling application, please contact:

The Deputy Commissioner of Inland Revenue (Technical)
36/F, Revenue Tower, 5 Gloucester Road
Wan Chai, Hong Kong

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 authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.