



Application for Certificate of Resident Status
Company, Partnership, Trust or other Body of Persons

To : The Hong Kong Competent Authority

IRD File No. (if any) \_\_\_\_\_

I 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 ("the Arrangement"). (Note 1)

(1) Calendar Year(s) of Claim \_\_\_\_\_ (Note 2)

(2) Information regarding tax benefits under the Arrangement to be claimed in the Mainland

- (a) Nature and Amount of the Income for each year of claim
(b) Name and Address of the Beneficial Owner of the Income (Note 3)
(c) Tax Identification Number of the Applicant in the Mainland (if any)
(d) Mainland in-charge tax authorities (if known)

(3) Particulars of Applicant

- (a) Name of Company / Partnership / Trust / Body of Persons
(b) Particulars of Establishment of Company / Partnership / Trust / Body of Persons (Note 4)
(i) Place where it was incorporated / established
(ii) Date on which it was incorporated / established
(iii) Hong Kong Business Registration Number (if any)
(iv) Registration Number with the Hong Kong Companies Registry (if any)
(c) Business Address in Hong Kong
(d) Postal Address in Hong Kong
(e) Name and Telephone Number of Contact Person in Hong Kong

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

- (a) Calendar year for which resident status was certified
(b) Details of material changes in business operation after that calendar year for which resident status was certified

(5) Business Operation during the Calendar Year(s) of Claim

- (a) Nature of Business
(b) (i) Location of Headquarters
(ii) Locations of Main Branches
(c) Management and Other Staff

Table with 3 columns: Category, Number of persons with fixed place of residence in Hong Kong, Number of persons residing outside Hong Kong or without fixed place of residence in Hong Kong. Rows include Directors / Partners / Trustees, Senior Management Personnel, and Other Staff.

(d) Full Details of the Establishment and Business Activities must be provided in the Appendix

(6) Declaration

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

Name \_\_\_\_\_ Signature \_\_\_\_\_
(Person signing the form)
Designation \_\_\_\_\_ Date \_\_\_\_\_
(Position held) (Note 5)

[Heavy penalties may be incurred under section 80(2D) of the Inland Revenue Ordinance for giving incorrect information]

## 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. 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. A request for access to and correction of your personal data should be addressed in writing to the Assessor (Tax Treaty), GPO Box 132, Hong Kong. Please also quote your file number in this Department.

### Notes

1. The Hong Kong competent authority may refuse to issue a certificate of resident status where it is clear that the applicant would not be entitled to the tax benefits under the Arrangement. Upon receipt of an application, the Hong Kong competent authority 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. The processing of the application normally requires 21 working days. Generally, the certificate of resident status will be sent by ordinary mail to the applicant's postal address unless the applicant requests to collect it in person. 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. 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.
2. 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 2014, the applicant's application for certificate of resident status for the two succeeding calendar years 2015 and 2016 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.
3. Where the applicant, for example, is a recipient of dividends, interest or royalties and its right to use and enjoy the income is constrained by a contractual or legal obligation to pass on the payment received to another person, the applicant is not the beneficial owner and the name and address of the beneficial owner of that income have to be provided. The agent, nominee or conduit company acting as a fiduciary or administrator is not regarded as the beneficial owner.
4. The form should be accompanied by:
  - (a) a copy of the certificate of incorporation and if any, a copy of the certificate of change of name, if the applicant is a company;
  - (b) a certified true copy of the partnership agreement and the particulars of each partner during the calendar year(s) of claim, including the name, Hong Kong identity card number / business registration number and address, if the applicant is a partnership;
  - (c) a certified true copy of the trust deed if the applicant is a trust; or
  - (d) a certified true copy of the constitution if the applicant is a body of persons;unless a copy of the same has been provided in another application and the relevant reference number of that application is provided by the applicant in item 5 of the Appendix.
5. The form should be signed by:
  - (a) the director, secretary or manager if the applicant is a company;
  - (b) the precedent partner of the partnership if the applicant is a partnership;
  - (c) the trustee if the applicant is a trust; or
  - (d) the principal officer of the body of persons if the applicant is a body of persons.

**This Appendix and the Application for Certificate of Resident Status (IR1313A) should be signed and submitted together. If space provided is insufficient, please continue on additional sheet(s).**

IRD File No. (if any) \_\_\_\_\_ Calendar Year(s) of Claim \_\_\_\_\_

**Part 1 This part must be completed by the applicant.**

1. Confirm whether all income are passive income or derived outside Hong Kong.  
\_\_\_\_\_  
\_\_\_\_\_
2. State the place where the business is normally carried on and the nature of business activities carried on in each territory or country. Provide the business address of the establishment in each territory or country.  
\_\_\_\_\_  
\_\_\_\_\_
3. If no employer's return was submitted to the Inland Revenue Department, provide a list of staff employed in Hong Kong, if any, showing their names, Hong Kong identity card numbers and total remuneration for each calendar year of claim. In case employer's returns have already been submitted to the Department for the calendar year(s) of claim, provide the file reference under which the employer's returns were submitted.  
\_\_\_\_\_  
\_\_\_\_\_
4. State the place where the management and control of the company / partnership / trust / body of persons was exercised for each calendar year(s) of claim. If there was more than one location in which the company / partnership / trust / body of persons was managed and controlled, state the names of those territories or countries. Indicate which territory or country was the place where the company / partnership / trust / body of persons was centrally managed and controlled.  
\_\_\_\_\_  
\_\_\_\_\_
5. Provide any supplementary information below. (e.g. the reference number required in note 4 of the form)  
\_\_\_\_\_  
\_\_\_\_\_

**Part 2 This part must be completed if the applicant was incorporated / established in Hong Kong and did not have more than 2 members (e.g. shareholders) and was neither a statutory corporation / body nor part of a listed group.**

6. In respect of the establishment in each territory or country, provide a table showing the number of staff and their respective duties.  
\_\_\_\_\_  
\_\_\_\_\_
7. State the business commencement date in Hong Kong.  
\_\_\_\_\_  
\_\_\_\_\_
8. For each director / partner / trustee / principal officer, provide his / her nationality, residential address, key responsibilities and the place where he / she performed the duties.  
\_\_\_\_\_  
\_\_\_\_\_
9. For each meeting of directors / partners / trustees / supervisory body held during the calendar year(s) of claim, provide date of the meeting, names of the directors / partners / trustees / principal officers who attended the meeting, place where the meeting was held, and description of the subject matters discussed and resolutions passed.  
\_\_\_\_\_  
\_\_\_\_\_

10. Identify the principal bankers of the company / partnership / trust / body of persons in Hong Kong and state the total number of bank accounts maintained in Hong Kong.

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11. Describe the nature of permanent establishment maintained in Hong Kong and provide the value of fixed assets and balance of cash at bank stated in the statement of financial position as at the end of the last reporting period.

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**Part 3 This part must be completed if the applicant was incorporated / established outside Hong Kong.**

12. In respect of the establishment in each territory or country, provide a table showing the number of staff and their respective duties.

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13. State the business commencement date in Hong Kong. Confirm whether the date was the same as the business commencement date reported to the Business Registration Office of the Inland Revenue Department and the date of establishment of the place of business in Hong Kong reported to the Hong Kong Companies Registry. Explain with reasons if the above dates do not match with each other.

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14. For each director / partner / trustee / principal officer, provide his / her nationality, residential address, key responsibilities and the place where he / she performed the duties.

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15. For each meeting of directors / partners / trustees / supervisory body held during the calendar year(s) of claim, provide date of the meeting, names of the directors / partners / trustees / principal officers who attended the meeting, place where the meeting was held, and description of the subject matters discussed and resolutions passed.

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16. Identify the principal bankers of the company / partnership / trust / body of persons in Hong Kong and state the total number of bank accounts maintained in Hong Kong.

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17. Describe the nature of permanent establishment maintained in Hong Kong and provide the value of fixed assets and balance of cash at bank stated in the statement of financial position as at the end of the last reporting period.

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18. Provide full details of how, where and by whom, as appropriate, the following activities were carried out:

- (a) formulation of strategic policies;
- (b) determination of business directions;
- (c) setting work plans;
- (d) decision on mode of business financing;
- (e) implementation of management policies / directions / work plans; and
- (f) evaluation of business performance.

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**Name** \_\_\_\_\_ **Signature** \_\_\_\_\_  
(Person signing the form)

**Designation** \_\_\_\_\_ **Date** \_\_\_\_\_  
(Position held)