



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

**To : The Competent Authority of the Hong Kong Special Administrative Region (“Hong Kong”)**

**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 (“Arrangement”). (Note 1)

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

**(2) Information on tax benefits under the Arrangement to be claimed in the Mainland of China (“Mainland”)** (Note 3)

- (a) Nature and Amount of the Income for each year of claim \_\_\_\_\_
- (b) Name and Address of the Beneficial Owner of the Income (Note 4) \_\_\_\_\_
- (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 5)
  - (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) Reference Number required in Note 5 (if any) \_\_\_\_\_
- (f) 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 operations after that calendar year for which resident status was certified  
\_\_\_\_\_  
\_\_\_\_\_

**(5) Business Operations 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

	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
Directors / Partners / Trustees	_____	_____
Senior Management Personnel	_____	_____
Other Staff	_____	_____

**(6) Other Information** (please tick as appropriate)

I submit with this application:

- the completed Appendix (only applicable if (a) the applicant was incorporated / established outside Hong Kong; or (b) the claim in the application relates to tax benefits on dividends and the claim falls within the provisions of Article 3 or 4 of the STA Circular 2018 No. 9)
- supplementary information in separate sheet(s)

**(7) 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.

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

**Designation** \_\_\_\_\_ **Date** \_\_\_\_\_  
(Position held) (Note 6)

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

## 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

1. Upon receipt of an application, the competent authority of 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. 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 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.
3. Part 2 of the Appendix must be completed if the claim relates to tax benefits on dividends and the claim falls within the provisions of Article 3 or 4 of the Circular of the State Taxation Administration ("STA") on Matters Concerning "Beneficial Owners" in Tax Treaties (STA Circular 2018 No. 9) 《國家稅務總局關於稅收協定中“受益所有人”有關問題的公告》(國家稅務總局公告2018年第9號). Where completion of Part 2 of the Appendix is required, the applications for certificates of resident status of the lead applicant and co-applicants should be submitted in a bundle. Any applicant (not being an individual) can be designated as the lead applicant, who will provide the information requested in item 14 of the Appendix and serve as the primary point of contact on behalf of all the applicants. The lead applicant and each of the co-applicants should fill in its own form. Despite Article 3 of the Circular (i.e. the immediate recipient of dividends is deemed beneficial owner under specified conditions), the name and address of the person who holds directly or indirectly 100% of the equity interest in the immediate recipient of dividends and is the beneficial owner determined in accordance with the provisions of Article 2 of the Circular must be provided in item (b) of Part (2) of the form.
4. 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. Note 3 is relevant if the income is dividends covered by the STA Circular 2018 No. 9.
5. 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 (other than limited partnership fund);
  - (c) a copy of the certificate of registration and, if any, a copy of the certificate of change of name, if the applicant is a limited partnership fund;
  - (d) a certified true copy of the trust deed, if the applicant is a trust; or
  - (e) 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 (e) of Part (3) of the form.
6. The form should be signed by:
  - (a) the director, secretary or manager, if the applicant is a company;
  - (b) the precedent partner, if the applicant is a partnership (other than limited partnership fund);
  - (c) the general partner, authorized representative appointed under the Limited Partnership Fund Ordinance (Cap. 637) or investment manager, if the applicant is a limited partnership fund;
  - (d) the trustee, if the applicant is a trust; or
  - (e) the principal officer, if the applicant is a body of persons.

**This Appendix must be completed if (a) the applicant was incorporated / established outside Hong Kong; or (b) the claim in the application relates to tax benefits on dividends and the claim falls within the provisions of Article 3 or 4 of the STA Circular 2018 No. 9. The Appendix should be signed and submitted together with the Application for Certificate of Resident Status (IR1313A). 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 if the applicant was incorporated / established outside Hong Kong.**

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

---

---

4. 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.

---

---

5. 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.

---

---

6. State the place where the management and control of the company / partnership / trust / body of persons was exercised for each calendar year 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.

---

---

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

---

---

8. 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.

---

---

9. 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.

---

---

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.

---

---

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.

---

---

**Part 2 This part must be completed if the claim in the application relates to tax benefits on dividends and the claim falls within the provisions of Article 3 or 4 of the STA Circular 2018 No. 9. The guidelines in Note 3 of the form have to be followed.**

12. Tick one applicable article number of the Circular:

- Article 3(1)       Article 3(2)       Article 4

13. State the name, address and Hong Kong business registration number of the lead applicant in the multi-level holding structure.

---

---

14. If you are the lead applicant,

- (a) provide a chart of the relevant multi-level holding structure, showing that the equity interest of the immediate recipient of dividends is directly or indirectly 100% owned by: (i) the beneficial owner of the dividends; or (ii) government, listed company and / or individual. State in the chart the equity interest held by the person(s) at each level of the structure;
- (b) provide on a separate sheet the following particulars for each person in the chart other than the lead applicant and co-applicants:
- (i) where Article 3(1) is applicable,
- (A) name and address; and
- (B) place and date of incorporation / establishment (if applicable);
- (ii) where Article 3(2) or Article 4 is applicable,
- (A) name and address;
- (B) place and date of incorporation / establishment (if applicable);
- (C) identification-
- (I) Hong Kong business registration number;
- (II) Registration number or equivalent in the place of incorporation / establishment;
- (III) Hong Kong identity card number / passport number with issuing country;
- (D) stock code of the Hong Kong Stock Exchange (if applicable); and
- (E) jurisdiction of residence;
- (c) confirm and provide details of any change in equity interest of any person in the chart during the 12 consecutive months before dividends were / are to be received.

---

---

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

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