



Comprehensive Agreement/Arrangement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion

Application to Initiate Mutual Agreement Procedure

This form is applicable to Hong Kong residents only.

To: The Hong Kong Competent Authority

I hereby apply to initiate Mutual Agreement Procedure (MAP) to resolve the following issues.

(1) Application under Double Taxation Agreement/Arrangement between Hong Kong and (Name of the other contracting party/side)

(2) Tax Administration of the Other Contracting Party/Side

(a) Tax administration (name and address)

(b) Regional tax office (name and address)

(3) Particulars of Applicant

(a) Name of applicant

(b) File number (if any)

(c) Hong Kong business registration number (if the Applicant is not an individual)

(d) Hong Kong identity card number (if the Applicant is an individual)

(e) Address and telephone number

(4) Issues for Mutual Agreement Procedure (Please provide the details on a separate sheet if appropriate)

(a) Description of the issues

(b) Actions giving rise to the issues

(c) Date of first notification of action giving rise to the issues (Note 1)

(d) Years or periods concerned

(e) Summary of the facts and analysis of the issues (Note 2)

(f) Applicant's views and proposed basis for resolving the issues (Note 3)

(5) Other Information (Note 4) (Please tick as appropriate)

(a) Whether any notice of objection, notice of appeal, refund claim, or comparable document has been submitted by the applicant to either Inland Revenue Department or tax administration of the other contracting party/side? Yes No

(b) Whether a prior request has been made to the competent authority of Hong Kong or the other contracting party/side on the same or related issues? Yes No

(c) Whether MAP application involves issues that are currently or were previously considered by Inland Revenue Department or tax administration of the other contracting party/side as part of an advance pricing arrangement, ruling, or similar proceedings? Yes No

(d) Whether any settlement or agreement has been reached with Inland Revenue Department or tax administration of the other contracting party/side which may affect the MAP application? Yes No

(6) Authorized Representative to act for Applicant in all matters connected with MAP application

Name of authorized representative

Name, position and telephone number of contact person

(7) Documents Required (Please provide the English translations if the documents are not in English or Chinese)

(a) A copy of the first notification of action giving rise to the issues (see (4)(c) above)

(b) A copy of other MAP application and the associated documents filed, or to be filed, with the competent authority of the other contracting party/side, if applicable

(c) A schedule of any time limitations under domestic laws of the other contracting party/side in respect of the years/periods for which relief is sought, if applicable

(d) A copy of transfer pricing documentation, if applicable (Note 5)

(8) Agreement and Declaration

I agree that all documents and information submitted to the Hong Kong competent authority for the purpose of the MAP application may be provided to the competent authority of the other contracting party/side for processing the MAP application.

I declare that I have examined the MAP application, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of the application are true, complete and accurate.

Name (Person signing the form)

Signature (The Applicant or the principal officer if the Applicant is not an individual)

Date

(Designation of the principal officer)

## 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 to the Senior Assessor (Tax Treaty). Please quote your file number in this Department.**

### Notes

1. The first notification of the action giving rise to taxation not in accordance with the double taxation agreement/arrangement is usually the relevant notice of assessment or loss computation issued by the Inland Revenue Department or the equivalent notification from the other contracting party/side. Any application to initiate Mutual Agreement Procedure under a comprehensive double taxation agreement/arrangement must be presented to the Hong Kong competent authority within the period of time, specified in relevant double taxation agreement/arrangement, from the first notification of the action giving rise to taxation not in accordance with the double taxation agreement/arrangement.
2. You should provide the following relevant information, if applicable:
  - (a) name, address, tax identification number of any related persons/enterprises involved;
  - (b) relationship, situation or structure of the transactions, issues or related persons/enterprises involved;
  - (c) other facts that you may consider relevant.

You should state clearly the article of the double taxation agreement/arrangement that you assert is not being correctly applied and your interpretation. Your analysis should also address all specific issues raised by either tax administration affecting your case.

The Hong Kong competent authority will consider and decide whether your case is justified for initiating mutual agreement procedure. You may be required to provide further information and documents, if necessary.

3. When competent authorities reach an agreement, you will be asked whether you accept the competent authorities' agreement as the final resolution or not. The agreement will only be implemented if you accept the agreement in writing. If you do not accept the terms and conditions of the agreement, the Hong Kong competent authority will propose to the other competent authority to close the case without an agreement.
4. For each of the questions in (5)(a) to (5)(d), if your answer is yes, please provide the details on a separate sheet.
5. Regarding the requirements of transfer pricing documentation, you can refer to paragraph 89 of Departmental Interpretation and Practice Notes No. 46 - Transfer Pricing Guidelines - Methodologies and Related Issues.