



Application for Certificate of Resident Status  
Individuals

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) Mainland in-charge tax authorities (if known) \_\_\_\_\_

(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 (Note 3) \_\_\_\_\_
- (d) Permanent Residential Address (Note 4) \_\_\_\_\_
- (e) Other Residential Address \_\_\_\_\_
- (f) Postal Address \_\_\_\_\_
- (g) Have you ordinarily resided in Hong Kong? (Note 5)  
 Yes, I have ordinarily resided in Hong Kong since \_\_\_\_ / \_\_\_\_ (mm/yyyy)  No
- (h) State the number of days of your stay in Hong Kong during the following periods and attach copies of your travel documents in support (Note 6)

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 \_\_\_\_\_
- (b) Details of material changes in employment / business operation in Hong Kong after that calendar year for which resident status was certified  
\_\_\_\_\_  
\_\_\_\_\_

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

- (a) Name of trade, profession or business carried on by you in Hong Kong \_\_\_\_\_
- (b) Business Address in Hong Kong \_\_\_\_\_
- (c) Business Registration Number \_\_\_\_\_
- (d) Name of Employer \_\_\_\_\_
- (e) Capacity of your Employment \_\_\_\_\_
- (f) Date of commencement of Employment \_\_\_\_\_

(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.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Hong Kong Telephone No. \_\_\_\_\_

[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. 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. "Passport Number and Nationality" is only required if the applicant is not a Hong Kong Identity Card holder.
4. "Permanent Residential Address" refers to the permanent place of residence where the applicant and the applicant's family live.
5. 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.
6. The following examples illustrate how to complete item (h) of Part (3):
  - (a) Example 1: Application made on 1 July 2014 and the Calendar Year of Claim is 2014  
State the number of days of stay in Hong Kong during 1 April 2013 to 31 March 2014 in Box 1 and the number of days of stay during the period from 1 April 2014 to 1 July 2014 in Box 2. There is no need to complete Box 3.
  - (b) Example 2: Application made on 1 July 2015 and the Calendar Year of Claim is 2014  
State the number of days of stay in Hong Kong during 1 April 2013 to 31 March 2014 in Box 1, the number of days of stay during 1 April 2014 to 31 March 2015 in Box 2 and the number of days of stay during the period from 1 April 2015 to 1 July 2015 in Box 3.