

**CERTIFICATE OF RESIDENT STATUS APPLICATION FORM – REQUIRED DOCUMENTS Company,
Partnership, Trust or other Body of Persons**

OUTLINE

A Certificate of Resident Status (CoR) is a document issued by the IRD to a Hong Kong resident who requires proof of resident status for the purposes of claiming tax benefits under a specific DTA. Only one CoR will be issued to an applicant per DTA and per year (with some exceptions). There are four forms for applying for a CoR, it depends if the applicant is an individual or a company and if the DTA Partner is the Mainland of China or any other country.

The applicant has to confirm that all income is passive income or derived outside Hong Kong.

CoR issued to an applicant for a particular calendar year is generally valid for that calendar year and the two succeeding calendar years or until the applicant cease to meet the conditions for enjoying tax benefit

This memo focuses on company / partnership / trust and body of persons' application form for a DTA partner other than Mainland of China.

FORM

The appropriate form is the [IR1313B](#), it should be signed and submitted with its appendix, the required documents and there is a list of mandatory signatories for the form.

REQUIRED KEY INFORMATIONS

- Date and place where the applicant was incorporated / established, location of headquarters and main branches;
- (if any) Hong Kong Business Registration Number or Registration Number with the Hong Kong Companies Registry;
- Name and telephone number of contact person, business and postal address in Hong Kong;
- Nature of Business;
- Nature and amount of the income for each year of claim and name and address of the beneficial owner of the income.

The term "beneficial owner" is given under the Commentary to the OECD Model Tax Convention: the term should be understood in light of the object and purpose of double taxation agreements, including avoiding double taxation and the prevention of fiscal evasion and avoidance.

A person simply acting as a "conduit" for another person, who in fact received the benefit of the income concerned, is not the beneficial owner.

A person whose right to use and enjoy the income concerned was constrained by a contractual or legal obligation to pass on the payment received to another person is not the beneficial owner.”¹

¹ Annual Meeting between the IRD and the Institute 2016 – Agenda item A3 – Double tax agreements, Application for CoR (c)

REQUIRED DOCUMENTS THAT MUST BE FILED WITH THE FORM AND SIGNATURES

	Required documents	Signatory
Company	Copy of the certificate of incorporation and if any, a copy of the certificate of change of name	director, secretary or manager
Partnership	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	precedent partner of the partnership
Trust	Certified true copy of the trust deed	the trustee
Body of persons	Certified true copy of the constitution if the applicant, unless a copy of the same has been provided in another application (the relevant reference number of that application)	the principal officer of the body of persons

DOCUMENTS REQUIRED IN THE APPENDIX

Part 1. Must be completed by the applicant

- Provide the business address of the establishment in each territory or country and the place where the management and control of the company was exercised.
If there was more than one location in which the applicant was managed and controlled, state the names of those territories or countries and indicate which territory or country was the place where the applicant was centrally managed and controlled.
- If no employer’s return was submitted to the IRD, 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.

Part 2. Must be completed if the applicant was incorporated / established in HK and did not have more than 2 members and was neither a statutory corporation / body nor part of a listed group.

- Provide a table showing the number of staff and their respective duties²;
- For each director / partner / trustee / principal officer, provide his / her:
 - o nationality,
 - o residential address,
 - o key responsibilities and
 - o the place where he / she performed the duties.

- For each meeting of directors / partners / trustees / supervisory body held during the calendar year(s) of claim, provide :
 - o date of the meeting,
 - o names of the directors / partners / trustees / principal officers who attended the meeting, o place where the meeting was held, and

² It could be for instance an organization chart prepared by the applicant.

- o description of the subject matters discussed and resolutions passed³.
- Identify the principal bankers of the applicant in Hong Kong and state the total number of bank accounts maintained in Hong Kong.
- 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 3. Must be completed if the applicant was incorporated / established outside Hong Kong.

- All the above-mentioned documents.
- 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.

ADDRESS TO SEND THE COMPLETED APPLICATION

Assessor (Tax Treaty)

Tax Treaty Section

Inland Revenue Department

36/F, Revenue Tower

5 Gloucester Road, Wan Chai, Hong Kong

PROCESSING TIME

Upon receipt of an application, the Inland Revenue Department will examine the information supplied by the person, and if it is sufficient, issue a Certificate of Hong Kong Resident Status and the processing time normally requires 21 working days. Where the evidence available is insufficient, the Department will request the applicant to supply the additional information required.⁴

³ For instance, every director and shareholder's resolutions.

⁴ DEPARTMENTAL INTERPRETATION AND PRACTICE NOTES NO. 44 (REVISED), 33.