



1 April 2013

Double Taxation Relief : Certificate of Resident Status

A Certificate of Resident Status is a document issued by the Inland Revenue Department to a Hong Kong resident who requires proof of resident status for the purposes of claiming tax relief under the Comprehensive Double Taxation Agreements / Arrangement (DTAs).

The Inland Revenue Department considers that the Certificate of Resident Status should constitute a sufficient proof of the resident status of a Hong Kong resident. Generally, forms related to DTAs which are not issued by the Inland Revenue Department would not be signed / stamped.

The Inland Revenue Department will issue a Certificate of Resident Status after the DTA between Hong Kong and the relevant jurisdiction has become effective. Generally, only one Certificate of Resident Status will be issued to taxpayer in respect of each DTA for each year. Please click [here](#) for the jurisdictions which have signed DTAs with Hong Kong.

If taxpayer is a company incorporated outside Hong Kong, taxpayer have to submit a copy of the certificate of incorporation. If taxpayer is an individual, taxpayer may need to submit a copy of your travel document. Taxpayer should refer to the [application form](#) for details of information and documents required.

The Inland Revenue Department normally takes 21 working days to process an application. Where the information available is not sufficient to determine the resident status, taxpayer will be requested to supply further and better particulars.



2013年4月1日

雙重課稅寬免：居民身分證明書

居民身分證明書是一份由稅務局向香港居民發出的文件，用作證明其香港居民身分，以能申請享受全面性避免雙重課稅協定/安排內的待遇。

稅務局認為居民身分證明書已經是一份足以證明香港居民的居民身分的文件。一般而言，如果有關全面性避免雙重課稅協定/安排的表格並非由稅務局發出，稅務局並不會在其上簽名或蓋章。

在香港與有關的稅務管轄區簽訂的全面性避免雙重課稅協定/安排生效後，稅務局才會發出居民身分證明書。一般而言，就每一份全面性避免雙重課稅協定/安排，納稅人每一年只會獲發一份居民身分證明書。請按[這裡](#)以參閱已與香港簽訂全面性避免雙重課稅協定/安排的稅務管轄區的資料。

如果納稅人是一間在香港以外成立的公司，納稅人須要提交公司註冊證書的副本。如果納稅人是個人的話，納稅人可能需要提交旅遊證件的副本。請參閱[申請表格](#)中列明的所需資料及文件。

稅務局處理有關申請一般需時 21 個工作天。倘若稅務局未能根據所得的資料以確定納稅人的居民身分，將會要求納稅人提供進一步的資料。