

Tax Newsflash



Hong Kong Tax News

- Mainland referral letter not required for Certificate of HK Resident Status application
- HK-South Africa tax treaty in force

Mainland referral letter not required for Certificate of HK Resident Status (CoR) application

Upon the issue of the Public Notice [2015] No.60 by the State Administration of Taxation, the administrative measures regarding the issue of referral letter by the Mainland tax authorities will be terminated with effect from 1 November 2015. Therefore, applicants for CoR under the double taxation arrangement between Mainland and Hong Kong (HK) are no longer required to submit referral letters to the Inland Revenue Department (IRD). Accordingly, the IRD has revised the application forms by removing the referral letter requirement. The revised forms can be downloaded [here](#).

HK-South Africa tax treaty in force

The Comprehensive Double Taxation Agreement (CDTA) between HK and South Africa entered into force on 20 October 2015, after the completion of ratification procedures on both sides. For HK tax purpose, the CDTA will have effect from the year of assessment 2016/17. HK signed the CDTA with South Africa in October 2014.

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