



## **Tax Newsflash**

### **Hong Kong Tax News: Update on Certificate of Hong Kong Resident Status (CoR) Application**

The Inland Revenue Department and the Mainland tax authority have agreed certain administrative arrangement for CoR in respect of the Double Taxation Arrangement between Hong Kong and the Mainland (HK-PRC DTA). The application forms are revised accordingly with effect from 20 June 2016.

### **Administrative Arrangement**

In the past, a CoR could only serve as a proof of the Hong Kong resident status for one particular year. Under the new administrative arrangement, a CoR for a particular calendar year can serve for that calendar year and the two succeeding calendar years. For example, if a person has been issued with a CoR for the calendar year 2014, it would not be necessary for the person to apply for CoR for the two succeeding calendar years 2015 and 2016. However, if there are changes in that person's circumstances such that the conditions for enjoying tax benefits under the HK-PRC DTA are no longer met, the CoR issued cannot serve as a proof of the Hong Kong resident status after the changes.

This administrative arrangement is effective as from 15 April 2016, and applies to all CoR issued by the Hong Kong competent authority in respect of the HK-PRC DTA, including those issued before 15 April 2016.

# Revised Application Forms

The application forms for CoR have been revised in line with the above administrative arrangement. In particular, the applicant has to state the calendar year of the latest CoR issued, as well as the details of material changes in business operation after the latest CoR was issued, if any.

With effect from 20 June 2016, applications for CoR must be made with the revised forms which can be downloaded [here](#).

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