

Hong Kong Tax Alert

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The launch of digital certificates of resident status

Starting from 10 November 2025, the Inland Revenue Department (IRD) will issue digital certificates of resident status (CoRs) instead of paper ones to successful applicants for claiming tax benefits under the Comprehensive Arrangement for the Avoidance of Double Taxation between the Chinese mainland and Hong Kong (the CDTA). For other CDTAs, paper CoRs, instead of digital ones, will continue to be issued.

While CoR applications can continue to be made by post or in person for all CDTAs, taxpayers applying for CoRs under the CDTA generally need to first open an account with the Individual Tax Portal (ITP) or Business Tax Portal (BTP) under the e-TAX Services provided at the government website¹, for the receipt of the digital CoRs.

Taxpayers can appoint service providers via their ITP or BTP account to apply for CoRs on their behalf and get access to the digital CoRs issued under the CDTA.

Clients who would like to know more about the digital CoRs or the procedures for opening an ITP or a BTP account can contact their tax executive.

¹ The ITP and BTP can be accessed via the website below:

https://itp.etax.ird.gov.hk/fe/pw/reg/itp/itpwelcome?language=EN_US

https://btp.etax.ird.gov.hk/fe/pw/reg/btp/btpwelcomescreen?language=EN_US

A new era of CoR applications for all CDTAs

With the launch of the ITP and BTP in July 2025, applicants and their appointed service providers can now complete and submit CoR applications for all CDTAs online via the ITP, BTP and Tax Representative Portal (TRP).

Alternatively, they can submit the completed application forms² (i.e., Forms IR1313A/B and IR1314A/B) and the supporting documents to the IRD by post or in person.

Digital CoRs to be issued under the CDTA

Generally, an applicant will receive the digital CoR (a PDF file) through the message box of their ITP/BTP account. If, in exceptional cases, the non-individual applicant does not have a business registration number, the applicant can download the digital CoR from the BTP via a 90-day temporary access code given by the IRD.

Same as the previous paper ones, a digital CoR 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 (unless there are changes in the circumstances of the applicant affecting the CoR). It would not be necessary for the applicant to apply for CoRs for the latter two calendar years. This “one CoR good for three relevant years” is an administrative arrangement agreed between the Chinese mainland and Hong Kong in 2016 and not applicable to other CDTAs.

The digital CoR can be uploaded by the relevant CDTA partner to the “e-Proof” website³ to verify its authenticity.

The IRD has reiterated that CoRs will only be issued for the purpose of facilitating taxpayers to claim tax benefits under a relevant CDTA and not for any other purposes and that a foreign company re-domiciled to Hong Kong will be regarded as a Hong Kong incorporated company and, as such, qualifies as a Hong Kong tax resident for CoR purpose under most Hong Kong’s CDTAs. However, for a re-domiciled company, the date of the CoR, where relevant, may be stated as from the date of re-domiciliation.

Commentary

The introduction of digital CoRs under the CDTA aligns with the IRD’s strategy of promoting tax digitalization and its commitment to improving efficiency in tax administration and user experience of electronic tax services.

The measure will also facilitate taxpayers who need to submit original CoRs to different tax authorities in different locations in the Chinese mainland.

In addition to CoR applications, the ITP/BTP/TRP enable users to handle a wide range of other tax matters including tax return filing and business registration electronically.

Given that taxpayers generally need to receive the digital CoRs via their ITP or BTP account and that the measure is anticipated to gradually extend to cover other CDTAs, taxpayers should consider opening an ITP or a BTP account as early as practicable.

Otherwise, the receipt of the digital CoRs could be delayed.

Clients who would like to know more about the digital CoRs or the procedures for opening an ITP or a BTP account should contact their tax executive.

² The application forms can be accessed via the website below:
<https://www.ird.gov.hk/eng/paf/for.htm#dt>

³ The “e-Proof” website is as follow:
<https://www.eproof.gov.hk/en/verification>

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