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Hong Kong Tax Newsflash

Digital Certificate of Resident Status

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Starting from today (i.e. 10 November 2025), the Inland Revenue Department (IRD) will issue digital Certificates of Resident Status (CoRs) instead of paper CoRs to successful applicants for claiming tax benefits under the Double Taxation Arrangement (DTA) between the Mainland of China and Hong Kong. This new arrangement applies exclusively to CoRs related to the Mainland. For other jurisdictions, the IRD will continue to issue paper CoRs.

CoR application

To apply for a CoR, in addition to the traditional means (i.e. by post or in person), applications can now be submitted online via the IRD's New Tax Portals, namely Individual Tax Portal (ITP), Business Tax Portal (BTP), or Tax Representative Portal (TRP) (if a service agent is appointed)[1]. An applicant can submit one CoR application covering 3 calendar years of claim at most.

Issuance of CoR

Generally, the IRD will issue a CoR within 21 working days after receipt of a properly completed application.

For claiming tax benefits under the DTA between the Mainland and Hong Kong, digital CoRs will be issued in PDF format, and sent to successful applicants' message inbox within their ITP or BTP account.

If a non-individual applicant does not have a business registration number and hence cannot set up a BTP account, the digital CoR can be downloaded via the BTP by using a temporary access code issued by the IRD. The access code will be valid for 90 days from the date of issue. Applicants are advised to download the digital CoR promptly to avoid loss of access.

For claiming tax benefits under the DTAs with other jurisdictions, paper CoRs will remain to be issued and delivered to the successful applicants by post or collected by the applicants in person.

Authenticity of CoR

Under the IRD's current practice, only one paper CoR will be issued in respect of each DTA for each year, and three years for the Mainland-Hong Kong DTA.

For digital CoR which is issued as a PDF file, the relevant DTA partner can upload the digital CoR to the "e-Proof" website to verify its authenticity.

[1] applies not only to CoR applications for claiming tax relief under the DTA between Hong Kong and the Mainland, but all jurisdictions.

Other matters

The IRD reminded taxpayers that it will only issue a CoR if a DTA exists between Hong Kong and the relevant jurisdiction and the application is specifically for claiming tax relief under that DTA. No CoR will be issued for jurisdictions without a DTA or for purposes unrelated to tax treaty benefits.

Re-domiciled companies, which are regarded as companies incorporated in Hong Kong upon completion of the re-domiciliation procedure (including deregistration from their original jurisdiction), generally qualify as Hong Kong tax residents under most DTAs. Such companies may apply for a CoR once the re-domiciliation is formally completed.

Our observations

This enhancement aligns with the IRD's digital transformation strategy, aiming to improve administrative efficiency, strengthen document authenticity, and streamline cross-border tax compliance. Stakeholders are advised to set up an ITP or BTP account promptly and prepare for the transition to digital CoR, as well as other digital tax services.

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