



Hong Kong Tax Newsflash

Digital Certificate of Resident Status

Hong Kong | Tax & Business Advisory | 10 November 2025 | Issue 253

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.

Tax Newsflash is published for the clients and professionals of Deloitte Touche Tohmatsu. The contents are of a general nature only. Readers are advised to consult their tax advisors before acting on any information contained in this newsletter.

Authors

Doris Chik

Tax Partner

+852 2852 6608

dchik@deloitte.com.hk

Carmen Cheung

Senior Tax Manager

+852 2740 8660

carmcheung@deloitte.com.hk

Kiwi Fung

Tax Manager

+852 2258 6162

kifung@deloitte.com.hk

For more information, please contact:

Tax & Business Advisory

Southern Region Leader

Jennifer Zhang

Tax Partner

+852 2258 6228

jennifzhang@deloitte.com.hk

Hong Kong Leader

Anthony Lau

Tax Partner

+852 2852 1082

antlau@deloitte.com.hk



About Deloitte

Deloitte China provides integrated professional services, with our long-term commitment to be a leading contributor to China's reform, opening-up and economic development. We are a globally connected firm with deep roots locally, owned by our partners in China. With over 20,000 professionals across 31 Chinese cities, we provide our clients with a one-stop shop offering world-leading audit, tax and consulting services.

We serve with integrity, uphold quality and strive to innovate. With our professional excellence, insight across industries, and intelligent technology solutions, we help clients and partners from many sectors seize opportunities, tackle challenges and attain world-class, high-quality development goals.

The Deloitte brand originated in 1845, and its name in Chinese (德勤) denotes integrity, diligence and excellence. Deloitte's global professional network of member firms now spans more than 150 countries and territories. Through our mission to make an impact that matters, we help reinforce public trust in capital markets, enable clients to transform and thrive, empower talents to be future-ready, and lead the way toward a stronger economy, a more equitable society and a sustainable world.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.