

中国香港税收居民身份认定规则

一、个人

符合以下任一条件的个人视为中国香港税收居民：

(a) 通常 (ordinarily) 居住于香港的个人；

(b) 在某纳税年度内在中国香港停留超过 180 天或在连续两个纳税年度(其中一个是有关系的纳税年度)内在香港停留超过 300 天的个人；

如果个人在香港有自己或家人所居住的永久性的家，则该个人一般会被视为“通常居住于中国香港”。具体的法律规定为：

(a) “通常居所”是指个人除了偶然或临时离境的情况下，持续地在中国香港居住的居所。

(b) 要被视为通常居住在中国香港的个人，该个人除临时性或偶然性离境一定时间外，必须习惯性(habitually)及通常性(normally)居住在中国香港。通常居住的概念是指个人在香港居住是出于自愿并以定居为目的，具有一定的持续性，并且不论时间长短，为其当前生活的惯常状态。

在确定个人停留在中国香港的天数时，如在中国香港境内停留不足 1 天的，按 1 天计算。

二、实体

符合以下任一条件的实体视为中国香港税收居民：

(a) (当实体为公司时) 在中国香港境内注册成立的公司，或者于中国香港境外注册，但其主要管理或控制在中国香港境内进行的公司

(b) (当实体为非公司时) 根据中国香港法律设立的实体，或者在其他国家或地区的法律设立，但其主要管理或控制在中国香港境内进行的实体。

法律意义上所指的“主要管理或控制”，没有要求管理和控制皆必须在中国香港发生。“管理”是指日常的业务和运营管理，或执行最高管理层作出的决策等。“控制”是指最高管理层对整体业务经营的控制权，如制定核心经营策略、制定战略决策、融资决策、业绩评估等。

三、不视为税收居民的实体

如符合前述第二部分对税收居民实体的认定规则，所有实体都被视为中国香港税收居民。

四、联系方式

The Hong Kong Competent Authority

Inland Revenue Department

36/F Revenue Tower

5 Gloucester Road

Wanchai

Hong Kong

Attention: Tax Treaty Section

电子邮箱: taxtt@ird.gov.hk

中国香港纳税人识别号编码规则

一、纳税人识别号介绍

中国香港不专门给纳税人发放用于相关税务沟通的纳税人识别号(TIN)。下列身份识别号码等同于纳税人识别号:

(a) 个人: 中国香港居民身份证(HKID)号码。中国香港居民身份证(HKID)是中国香港入境事务处向所有年满11岁的居民(获豁免的除外)发放的官方身份证明文件。

(b) 实体: 商业登记证号码(BR number)。中国香港商业登记署负责为实体注册登记。商业登记号码是发放给实体的唯一识别号。

[注: 拥有个人网上税务账户的个人可以向税务局注册自选的“TIN”, 但该号码只适用于登陆和使用税务局的电子服务, 而不能用于识别纳税人身份, 也不适用于金融账户涉税信息自动交换。]

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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二、纳税人识别号编码规则

个人

中国香港居民身份证(HKID)号码的标准格式是“@123456(#)”。

(a) @代表字母表中任意1个或2个大写字母

(b) #是校验码，可以为数字 0-9 或字母 A

香港身份证上的所有字母和数字，包括括号内的校验码，在用于识别个人时等同于纳税人识别号。

商业登记证号码 (BR number) : 商业登记证号码是商业登记证上所载号码的前 8 位数字 (例如 99999999-###-##-##-# 中的 99999999)。

商业登记证号中所有的数字在用于识别实体时等同于纳税人识别号。

三、如何找到纳税人识别号

中国香港居民身份证号码：中国香港居民身份证号码位于中国香港居民身份证的右下角。



商业登记证号码 (BR number) : 商业登记号码位于商业登记证的中间，在“登记证号码”下方。

請沿虛線剪下並將有效的商業/分行登記證展示在營業地點。
Please cut along the dotted line and display the valid business/branch registration certificate at business address.

正本 ORIGINAL	表格 2 FORM 2 《商業登記條例》(第 310 章) BUSINESS REGISTRATION ORDINANCE (Chapter 310) 《商業登記規例》 BUSINESS REGISTRATION REGULATIONS 商業 / 分行登記證 Business / Branch Registration Certificate			[第 5 條] [regulation 5]
XXXXXXXXXX XXXXXXXXXX				
				
業務 / 法團所用名稱 Name of Business/ Corporation	X X 貨櫃運輸公司 KXX DXX TRANSPORTATION COMPANYY			
業務 / 分行名稱 Business/ Branch Name	*****			
地址 Address	X/F XXX GLOUCESTER ROAD WANCHAI HK			
業務性質 Nature of Business	TRANSPORTATION			
法律地位 Status	INDIVIDUAL			
生效日期 Date of Commencement	屆滿日期 Date of Expiry	登記證號碼 Certificate No.	登記費及徵費 Fee and Levy	
01/04/2011	31/03/2012	5XXXXXXXXX	000-04-11-A \$450	
			(登記費 FEE = \$0)	
			(徵費 LEVY = \$450)	
請注意下列《商業登記條例》的規定：		Please note the following requirements of the Business Registration Ordinance:		
1. 第 6(6)條規定任何業務獲發商業登記證或分行登記證，並不表示該業務或經營該業務的人或受僱於該業務的僱員已遵從有關的任何法律規定。		1. Section 6(6) provides that the issue of a business registration certificate or a branch registration certificate shall not be deemed to imply that the requirements of any law in relation to such business or to the persons carrying on the same or employed therein have been complied with.		
2. 第 12 條規定各業務須將其有效的商業登記證或有效的分行登記證於每一營業地點展示。		2. Section 12 provides that valid business registration certificate or valid branch registration certificate shall be displayed at every address where business is carried on.		
機印所示登記費及徵費收訖。 RECEIVED FEE AND LEVY HERE STATED IN PRINTED FIGURES.				
20201	02/04/2011	12345678	888888	CHQ \$450.00 S
IRDB101A (12/2010)				

四、国内网站信息

中国香港居民身份证（HKID）相关信息：

http://www.immd.gov.hk/eng/services/hkid/general_info.html

商业登记证（BR）相关信息：

<http://www.ird.gov.hk/eng/tax/bre.htm>

商业登记号码（BR number）可通过在下列网址中输入公司全称和所在经营地址的区号免费查询：

http://www.gov.hk/en/residents/taxes/etax/services/brn_enquiry.htm

中国香港居民身份证号码不提供在线查询。

五、联系方式

The Hong Kong Competent Authority

Inland Revenue Department

36/F Revenue Tower

5 Gloucester Road

Wanchai

Hong Kong

Attention: Tax Treaty Section

电子邮箱：taxtt@ird.gov.hk

资料来源：

中国香港税收居民身份认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Hong-Kong-Residency.pdf>

中国香港纳税人识别号编码规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Hong-Kong-TIN.pdf>

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Hong Kong, China - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

An individual is regarded as a tax resident of Hong Kong, China if –

- (a) he/she ordinarily resides in Hong Kong, China; or
- (b) he/she stays in Hong Kong, China for more than 180 days during a year of assessment or for more than 300 days in two consecutive years of assessment one of which is the relevant year of assessment.

An individual is generally considered “ordinarily residing” in Hong Kong, China if he/she has a permanent home in Hong Kong, China where he/she or his/her family lives. The legal principles are –

- (a) “Ordinary residence” connotes residence in Hong Kong, China with some degree of continuity and apart from accidental or temporary absence.
- (b) To be an ordinary resident of Hong Kong, China, the person must be habitually and normally resident in Hong Kong, China, apart from temporary or occasional absences of long or short duration. The concept of ordinary resident refers to a person’s abode in Hong Kong, China which he/she has adopted voluntarily and for settled purposes, with a sufficient degree of continuity, as part of the regular order of his/her life for the time being, whether of short or of long duration.

In ascertaining the number of days a person stays in Hong Kong, China, part of a day will be counted as one day.

Section II - Criteria for Entities to be considered a tax resident

An entity is regarded as a tax resident of Hong Kong, China if –

- (a) (where the entity is a company) the company is incorporated in Hong Kong, China; or if the company is incorporated outside Hong Kong, China, being normally managed or controlled in Hong Kong, China; or
- (b) (where the entity is not a company) the entity is constituted under the laws of Hong Kong, China; or if the entity is constituted outside Hong Kong, China, being normally managed or controlled in Hong Kong, China.

The legal concept “normally managed or controlled” does not require that both management and control be exercised in Hong Kong, China. “Management” refers to the management of daily business operations, or implementation of the decisions made by top management, etc. “Control” refers to the control of the whole business at the top level, including formulating the central policy of the business, making strategic policies of the entity, choosing business financing, evaluating business performance, etc.

Section III - Entity types that are as a rule not considered tax residents

Subject to the residence tests in Section II, all entities are considered as tax residents of Hong Kong, China.

Section IV - Contact point for further information

The Hong Kong Competent Authority
Inland Revenue Department
36/F Revenue Tower
5 Gloucester Road
Wanchai
Hong Kong
Attention: Tax Treaty Section

Email: taxtt@ird.gov.hk

Hong Kong, China - Information on Tax Identification Numbers

Section I - TIN Description:

Hong Kong, China does not issue TIN* for communicating with taxpayers. The following identifiers will be equivalent to TIN:

- (a) **Individuals:** Hong Kong Identity Card (HKID) number. The HKID is an official identity document issued by the Immigration Department of Hong Kong, China for all residents of age 11 or above (other than those exempted).
- (b) **Entities:** Business Registration (BR) number. The Business Registration Office of Hong Kong, China is responsible for registering businesses carried on by entities. The BR number is a unique number assigned to a business.

[Note: * An individual with a personal eTAX account may register a self-selected “TIN” with the Inland Revenue Department which is solely for accessing the e-services provided by the Department. Such “TIN” is not used as a tax identifier and therefore should not be provided or collected for automatic exchange of financial account information purposes.]

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	Yes	Entities	Yes

Section II - TIN Structure

HKID number: The standard format of HKID number is @ 123456(#).

(a) @ represents any **one** or **two capital letters** of the alphabet.

(b) # is the check digit which has **11 possible values** from **0** to **9** and **A**.

All the letters and numerals of the HKID number, including the check digit without the bracket, are used as the identifier equivalent to TIN for individuals.

BR number: The BR number comprises **8 numerals** at the front of **business registration certificate number** (e.g. **99999999-\$\$\$-\$\$-\$\$-&**).

All the numerals of the BR number are used as the identifier equivalent to TIN for entities.

Section III - Where to find TINs?

HKID number: The HKID number is shown at the bottom right-hand corner of the HKID.



BR number: The BR number is shown at the middle of the business registration certificate and under the heading “Certificate No.”.

請沿虛線剪下並將有效的商業/分行登記證展示在營業地點。
Please cut along the dotted line and display the valid business/branch registration certificate at business address.

正 本 ORIGINAL		表格 2 FORM 2 《商業登記條例》(第 310 章) BUSINESS REGISTRATION ORDINANCE (Chapter 310) 《商業登記規例》 BUSINESS REGISTRATION REGULATIONS 商業 / 分行登記證 Business / Branch Registration Certificate		[第 5 條] [regulation 5]
業務 / 法團所用名稱 Name of Business/ Corporation	X X 貨櫃運輸公司 XXX DXX TRANSPORTATION COMPANY			
業務 / 分行名稱 Business/ Branch Name	*****			
地 址 Address	X/F XXX GLOUCESTER ROAD WANCHAI HK			
業務性質 Nature of Business	TRANSPORTATION			
法律地位 Status	INDIVIDUAL			
生效日期 Date of Commencement	屆滿日期 Date of Expiry	登記證號碼 Certificate No.	登記費及徵費 Fee and Levy	
01/04/2011	31/03/2012	5XXXXXX	000-04-11-A	\$450 (登記費 FEE = \$0) (徵費 LEVY = \$450)
請注意下列《商業登記條例》的規定：		Please note the following requirements of the Business Registration Ordinance:		
1. 第 6(6)條規定任何業務獲發商業登記證或分行登記證，並不表示該業務或經營該業務的人或受僱於該業務的僱員已遵從有關的任何法律規定。		1. Section 6(6) provides that the issue of a business registration certificate or a branch registration certificate shall not be deemed to imply that the requirements of any law in relation to such business or to the persons carrying on the same or employed therein have been complied with.		
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20201	02/04/2011	12345678	888888	CHQ \$450.00 S
IRDB101A (12/2010)				

Section IV - TIN information on the domestic website

Information on **HKID**: http://www.immd.gov.hk/eng/services/hkid/general_info.html

Information on **BR**: <http://www.ird.gov.hk/eng/tax/bre.htm>

An on-line search for BR number free of charge by entering the full company name and business address area code is available here:

http://www.gov.hk/en/residents/taxes/etax/services/brn_enquiry.htm

No on-line checker for HKID number.

Section V – Contact point for further information

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Inland Revenue Department
36/F Revenue Tower
5 Gloucester Road
Wanchai
Hong Kong
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Email: taxtt@ird.gov.hk