Hong Kong (SAR) Tax Alert

November 2025 | Issue 7

The launch of digital Certificate of Resident Status in the Hong Kong SAR

Summary

Effective from 10 November 2025, the Hong Kong Inland Revenue Department (IRD) will only issue digital Certificates of Resident Status (CoR) to entities and individuals under the double tax arrangement between the Mainland and the Hong Kong SAR (the Mainland/HK DTA). Physical certificates will no longer be provided for applications under the Mainland/HK DTA.

In this tax alert, we summarise the new digital CoR arrangement and share our observations.

The issuance of digital CoRs

The IRD announced on its webpage on CoR (marked as NEW on the webpage)[1] that, effective from 10 November 2025, digital CoRs (or e-CoRs) will be issued to entities and individuals upon their successful CoR applications under the Mainland/HK DTA. We highlight below the key points of this new e-CoR arrangement.

- Currently, e-CoRs are issued in respect of the Mainland/HK DTA only. For CoRs in respect of the other double tax arrangements of the Hong Kong SAR, the IRD will continue to issue the CoRs in paper form.
- Entities and individuals can still submit a completed CoR application form under the Mainland/HK DTA to the IRD in paper form or electronically via the Business Tax Portal (BTP) or Individual Tax Portal (ITP).
- However, the IRD will no longer issue any CoRs in paper form under the Mainland/HK DTA.
- The e-CoR will be sent to the message inbox of the successful applicant's BTP or ITP account.
- The tax representative of the CoR applicant will be able to access the e-CoR issued by the IRD in the Tax Representative Portal (TRP) if the applicant has given proper authorisation for their tax representative to do so in its BTP account.
- The Mainland tax authorities can verify the authenticity of an e-CoR by uploading the certificate to the "e-Proof" website[2].

1 The IRD's new e-CoR arrangement can be accessed via this link: https://www.ird.gov.hk/eng/tax/dta_cor.htm
2 The "e-Proof" website can be accessed via this link: https://www.eproof.gov.hk/en/verification.

KPMG Observations

We welcome the IRD's initiative to issue CoRs in digital form under the Mainland/HK DTA. This reflects the government's commitment to streamlining tax administrative processes and improving efficiency through increased technology adoption. The new e-CoR arrangement will make it more convenient for taxpayers who need to produce the CoR issued by the IRD to multiple local tax bureaus in the Mainland. Additionally, the e-CoR arrangement would not affect the existing administrative arrangement under the Mainland/HK DTA whereby a CoR issued to an applicant for a particular calendar year can serve as proof of the Hong Kong resident status of the applicant for that calendar year and the two succeeding calendar years.

However, under the new arrangement, the IRD will only issue digital CoRs to taxpayers who have successfully set up their BTP or ITP accounts. This may cause delays in the CoR issuance process in practice for taxpayers who have yet to complete their portal registration. These taxpayers should anticipate the extra time required for obtaining an e-CoR under the Mainland/HK DTA and are advised to initiate the application process as early as possible.

We observe that certain entities and individuals are still in the process of setting up their accounts in the BTP or ITP given the portals were just officially launched in late July this year and the time required for onboarding. To ensure a smoother transition, it would be helpful if the IRD could consider certain transitional measures, such as introducing a transitional period during which taxpayers are allowed the option to receive the CoR under the Mainland/HK DTA in paper or digital form.

We also encourage taxpayers to expedite the setting up of their BTP or ITP accounts as soon as practicable, as we anticipate that a wider range of tax administrative functions will be handled through these portals going forward.

If you have any questions or require any assistance regarding CoR applications or the setting up of BTP/ITP accounts, please feel free to contact us via taxservicesenquiry@kpmg.com.

About KPMG

KPMG in China has offices located in 31 cities with over 14,000 partners and staff, in Beijing, Changchun, Changsha, Chengdu, Chongqing, Dalian, Dongguan, Foshan, Fuzhou, Guangzhou, Haikou, Hangzhou, Hefei, Jinan, Nanjing, Nantong, Ningbo, Qingdao, Shanghai, Shenyang, Shenzhen, Suzhou, Taiyuan, Tianjin, Wuhan, Wuxi, Xiamen, Xi'an, Zhengzhou, Hong Kong SAR and Macau SAR. It started operations in Hong Kong in 1945. In 1992, KPMG became the first international accounting network to be granted a joint venture licence in the Chinese Mainland. In 2012, KPMG became the first among the “Big Four” in the Chinese Mainland to convert from a joint venture to a special general partnership.

KPMG is a global organisation of independent professional services firms providing Audit, Tax and Advisory services. KPMG is the brand under which the member firms of KPMG International Limited ("KPMG International") operate and provide professional services. "KPMG" is used to refer to individual member firms within the KPMG organisation or to one or more member firms collectively.

KPMG firms operate in 142 countries and territories with more than 275,000 partners and employees working in member firms around the world. Each KPMG firm is a legally distinct and separate entity and describes itself as such. Each KPMG member firm is responsible for its own obligations and liabilities.

Celebrating 80 years in Hong Kong

In 2025, KPMG marks “80 Years of Trust” in Hong Kong. Established in 1945, we were the first international accounting firm to set up operations in the city. Over the past eight decades, we’ve woven ourselves into the fabric of Hong Kong, working closely with the government, regulators, and the business community to help establish Hong Kong as one of the world’s leading business and financial centres. This close collaboration has enabled us to build lasting trust with our clients and the local community – a core value celebrated in our anniversary theme: “80 Years of Trust”.

kpmg.com/cn/socialmedia

For more KPMG Hong Kong (SAR) Tax Alerts, please scan the QR code or visit our website:
https://kpmg.com/cn/en/home/services/tax/hong-kong-tax-services/hong-kong-tax-insights.html

For a list of KPMG China offices, please scan the QR code or visit our website:
https://kpmg.com/cn/en/home/about/office-locations.html