

E-learning webinar:

Event Code: EWEB23091401

## Obtaining Certificate of Resident Status in Hong Kong: Revised application forms, requirements and practical cases sharing

### About the topic

The Inland Revenue Department (IRD) has revisited its approach to the issuance of Certificate of Resident Status (CoR) in June 2023, as a result of which the IRD will base its decision on whether to issue a CoR on the plain definition of “resident of the Hong Kong Special Administrative Region” in the relevant comprehensive avoidance of double taxation agreement (CDTA). The IRD has also taken the opportunity to formalise the existing administrative facilitation measures with respect to applications for CoRs relating to the Circular of the State Taxation Administration on Matters Concerning “Beneficial Owners” in Tax Treaties (Public Notice No. 9 (2018)) (PN9). Nevertheless, even if a Hong Kong-incorporated entity can more easily obtain a CoR following the change of practice by the IRD, it can still face potential challenges regarding its entitlement to benefits of the CDTA from the tax authorities of the treaty partner. For example, a Hong Kong-incorporated entity is still subject to an assessment of its beneficial ownership status under PN9 in order to enjoy the benefits under the CDTA between Hong Kong and the Mainland.

In this seminar, the speakers will:

- explain the revised approach taken by the IRD in issuing CoRs
- discuss the general requirements and practices in respect of CoR applications relating to PN9
- share the practical challenges faced by taxpayers from the Mainland tax authorities under PN9

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### About the event

<b>Date &amp; time</b>	<b>Thursday, 14 September 2023</b> <b>1:00 p.m. – 2:30 p.m.</b>
<b>Format</b>	<b>Live webinar</b>
<b>Fee</b>	<ul style="list-style-type: none"> <li>• Taxation Faculty member: HK\$200</li> <li>• HKICPA member or student; and IA: HK\$230</li> <li>• Non-member: HK\$360</li> </ul> <p><i>Not a faculty member? Click <a href="#">here</a> to join.</i></p>
<b>Language</b>	Cantonese
<b>HKICPA CPD credit</b>	1.5 hours (subject to actual attendance)
<b>Rating</b>	Advanced level*
<b>Competency</b>	Taxation*
<b>Application deadline</b>	<b>Online registration by 12 September 2023</b> (offline registration by 8 September 2023)

#### Speakers

##### **Ricky Chow**

Partner, Tax Services,  
PwC Hong Kong

##### **Cynthia Lam**

Partner, Tax Services,  
PwC China

##### **Horace Wan**

Senior Manager, Tax Controversy  
Services, PwC Hong Kong

\* Please refer [here](#) for descriptions of the various ratings.



## About the speakers

### Ricky Chow

#### Partner, Tax Services, PwC Hong Kong

Ricky is a tax partner of PwC Hong Kong. Over the last eighteen years, Ricky has been focusing on providing various kinds of Hong Kong and international tax consultation advice as well as being involved in tax planning and tax structuring work for companies with cross-border transactions. He serves a wide range of clients including multi-national corporations and Mainland enterprises, and possesses extensive experience in resolving tax disputes with the Hong Kong Inland Revenue Department. He is also a frequent tax seminar speaker and contributor of articles in tax journals.

### Cynthia Lam

#### Partner, Tax Services, PwC China

Cynthia is a tax partner at PwC China. She has been working in Hong Kong, Guangzhou, Shenzhen and Zhuhai (Greater Bay Area cities) for more than fifteen years and is experienced in Mainland tax advice, and also knowledgeable in advising cross-border tax and transfer pricing matters. She is also one of the core members of PwC Greater Bay Area service line. Cynthia has maintained cordial relationship with the tax and government authorities in the Mainland, and is a guest speaker in public seminars and events organized by government bodies.

### Horace Wan

#### Senior Manager, Tax Controversy Services, PwC Hong Kong

Horace Wan is experienced in assisting clients with commercial substance build-up and tax treaty benefit applications. He also provides tax consulting services on corporate structuring, mergers and acquisitions, and assists clients in handling tax audit and investigation cases. His client portfolio includes multinational groups as well as regional groups and private businesses.

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- The Institute takes no responsibility for any loss incurred by any person acting or refraining from acting as a result of participation in the event.

## Registration

- **Online enrolment by 12 September; offline enrolment by post or email also by 8 September:**  
Complete the enrolment form and return it to the Institute by 8 September, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Email registration will be accepted for payment by any VISA/ Master card or the BOC HKICPA UnionPay card.  
**You may consider your registration to be successful unless you receive notification from us to the contrary.**
- Upon successful enrolment, the meeting URL and login password will be provided nearer the event date.
- **Contact Mr. Marco Yip at 2287-7009 or Ms. Denise Kwok at 2287-7253 for enquiry.**