



Trade and Industry Department  
The Government of the Hong Kong Special Administrative Region

(For internal use only)

Application no. : \_\_\_\_\_

Date of receipt : \_\_\_\_\_

## **Mainland and Hong Kong Closer Economic Partnership Arrangement (CEPA)**

### **Supplementary Form for Group of Companies** **Applying for Hong Kong Investor (HKI) Certificate**

Please read “Notices to Investors” issued by the Trade and Industry Department (TID) of the Hong Kong Special Administrative Region (HKSAR) from time to time and Notes to this supplementary form before completing this supplementary form.

#### **Section A – General Information of the Applicant** (see Note 1)

I. Name of applicant (see Note 2) :

\_\_\_\_\_ (in Chinese)

\_\_\_\_\_ (in English)

II. Business address: \_\_\_\_\_

\_\_\_\_\_

III. Address of registered office (if different from business address above):

\_\_\_\_\_

\_\_\_\_\_

IV. Tel no.: \_\_\_\_\_ Fax no.: \_\_\_\_\_ Email\*\*: \_\_\_\_\_

V. Name of contact person: \_\_\_\_\_

VI. Business Registration no. (the first 11 digits): \_\_\_\_\_ Expiry date (dd/mm/yy): \_\_\_\_\_

VII. Company no. of Certificate of Incorporation (if applicable): \_\_\_\_\_

#### **Section B – Nature and Scope of Business Engaged in by the Applicant and its Intended Investment in Mainland** (if the space provided is insufficient, please continue on a separate sheet of paper)

I. Business engaged in by the applicant in Hong Kong (see Note 3) (which is engaged in the form of group of companies (see Note 4))

Sector Code (see Note 5)

Name of Sector (see Note 5)

\_\_\_\_\_

\_\_\_\_\_

II. Nature and scope of the applicant's intended investment in Mainland

Sector Code (see Note 5)

Name of Sector (see Note 5)

\_\_\_\_\_

\_\_\_\_\_

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\*\* TID will use this email address for all future correspondences with the applicant on matters relating to the HKI Certification Scheme. Please notify Hong Kong Service Supplier and Hong Kong Investor Certification Section in writing immediately of any changes to the email address.

**Section C – Supplementary Documents and Information in relation to Group of Companies**

- I. If, within the past 3 consecutive years (whether the whole or part of the period) immediately prior to the date of lodgement of this supplementary form (i.e. date of receipt by TID), the substantive business operations of the businesses specified in Section B of this supplementary form have been provided by a wholly owned subsidiary (see Note 6) of the applicant, please :
- (a) specify the name of the above wholly owned subsidiary (see Note 6) of the applicant :
- \_\_\_\_\_ (Chinese)
- \_\_\_\_\_ (English)
- (b) furnish a certified true copy of the valid Business Registration Certificate of the company specified in (a) above [the copy should be certified either by **the Business Registration Office (BRO) of the HKSAR/ Designated Professional** \* (see Note 7)]. Please also specify the relevant Business Registration no. :  
\_\_\_\_\_
- (c) specify the period of substantive business operations for the businesses specified in Section B of this supplementary form engaged respectively by the following parties within the past 3 consecutive years immediately prior to the date of lodgement of this supplementary form #
- ☐ substantive business operations for the relevant businesses engaged by the applicant :
- from \_\_\_\_\_ to \_\_\_\_\_ (dd/mm/yy)
- and
- ☐ substantive business operations for the relevant businesses engaged by the company specified in (a) above :
- from \_\_\_\_\_ to \_\_\_\_\_ (dd/mm/yy)
- II. Within the past 3 consecutive financial years immediately prior to the date of lodgement of this supplementary form, the following documents issued annually by the company specified in Item I(a) of this Section, to substantiate the substantive business operations for the relevant businesses conducted in Hong Kong #
- ☐ (applicable to listed companies formed and registered under the Companies Ordinance (Cap. 622) or a former Companies Ordinance) Original of each of the annual reports of the company specified in Item I(a) of this Section, certified by a Director or the Company Secretary of that company (or copies of that annual reports, all certified by Designated Professional (see Note 7))
- or
- ☐ (applicable to unlisted companies (including private companies) formed and registered under the Companies Ordinance (Cap. 622) or a former Companies Ordinance) Original of each of the audited financial statements of the company specified in Item I(a) of this Section (or copies of that audited financial statements, all certified by Designated Professional (see Note 7))
- or
- ☐ (applicable to companies **not** formed and registered under the Companies Ordinance (Cap. 622) or a former Companies Ordinance) Original of each of the **annual reports / audited financial statements** \* of the company specified in Item I(a) of this Section (or copies of that **annual reports / audited financial statements** \*, all certified by Designated Professional (see Note 7))

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III. Documents in support of payment of profits tax by the company specified in Item I(a) of this Section in accordance with the law within the past 3 consecutive years immediately prior to the date of lodgement of this supplementary form #

- ☐ A copy of each of the annual Profits Tax Returns furnished by the company specified in Item I(a) of this Section to the Inland Revenue Department of the HKSAR (IRD) and a copy of each of the respective Notices of Assessment and Demand for Tax issued by the IRD in the above period, all certified by Designated Professional <sup>(see Note 7)</sup>

and/or

- ☐ In the event of loss, a copy of each of the annual Profits Tax Returns furnished by the company specified in Item I(a) of this Section to IRD in the above period, a copy of each of the respective Statement(s) of Losses or correspondence issued by IRD to the applicant in the same period stating that annual lodgement of Profits Tax Returns was not required, all certified by Designated Professional <sup>(see Note 7)</sup>

IV. Documentary proof substantiating **the applicant / company specified in Item I(a) of this Section / holding company of the group of companies to which the applicant belongs / subsidiary of that group of companies**\* <sup>(see Note 4)</sup> (Business registration number of that company is: \_\_\_\_\_) owns or rents premises <sup>(see Note 8)</sup> in Hong Kong for use by **the applicant / the company specified in Item I(a) of this Section**\* in its substantive business operations for businesses declared in Section B of this supplementary form. #

In case the above premises are not the one declared in Item II of Section A of the supplementary form, please provide the address of the above premises: \_\_\_\_\_

No. of branches in Hong Kong: \_\_\_\_\_

- ☐ For owned premises #: ☐ copy of the Computerized Land Register of the premises concerned, certified by Land Registry of the HKSAR <sup>(see Note 8)</sup>

or

- ☐ copy of the Computerized Land Register of the premises concerned <sup>(see Note 8)</sup>, certified by Designated Professional <sup>(see Note 7)</sup>

or

- ☐ copy of other supporting documents <sup>(see Note 8)</sup> (please specify: \_\_\_\_\_), certified by Designated Professional <sup>(see Note 7)</sup>

☐ For rented premises #:

- ☐ copy of valid lease <sup>(see Note 8)</sup> of the premises concerned, certified by Designated Professional <sup>(see Note 7)</sup>

or

- ☐ copy of other supporting documents <sup>(see Note 8)</sup> (please specify: \_\_\_\_\_), certified by Designated Professional <sup>(see Note 7)</sup>

**and**

- ☐ A copy of document issued by **the applicant / company specified in Item I(a) of this Section / holding company of the group of companies to which the applicant belongs / subsidiary of that group of companies**\* <sup>(see Note 4)</sup> and certified by Designated Professional <sup>(see Note 7)</sup>, which bears the signature of the responsible person and company chop of that company, stating its corporate relation with **the applicant / company specified in Item I(a) of this Section**\* and certifying that it has given permission to **the applicant / the company specified in Item I(a) of this Section**\* to use the above premises for its substantive business operations in relation to businesses specified in Section B of this supplementary form.

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- V. Number of employees directly employed by **the applicant / company specified in Item I(a) of this Section / holding company of the group of companies to which the applicant belongs / subsidiary of that group of companies** <sup>(see Note 4)</sup> \* (Business registration number of that company is: \_\_\_\_\_), as of \_\_\_\_\_ (dd/mm/yy) (this date shall not be more than 90 days prior to the date of lodgement of this supplementary form), for the substantive business operations in Hong Kong conducted by **the applicant / the company specified in Item I(a) of this Section** \* in relation to the businesses declared in Item I of Section B of this supplementary form: \_\_\_\_\_. Of which, the number of residents staying in Hong Kong **without** limit of stay and people from the Mainland staying in Hong Kong on One Way Permit is \_\_\_\_\_. <sup>(see Note 9)</sup>. And furnish the certified true copy of the following document, certified by Designated Professional <sup>(see Note 7)</sup> #

- ☐ copy of the latest Employer's Return of Remuneration and Pensions (BIR 56A) furnished to IRD by **the applicant / company specified in Item I(a) of this Section / the holding company of the group of companies to which the applicant belong / subsidiary of that group of companies** \* <sup>(see Note 4)</sup>

or

- ☐ (if BIR56A is not applicable) copy of other supporting documents (please specify : \_\_\_\_\_)

**and**

- ☐ A copy of document issued by **the applicant / company specified in Item I(a) of this Section / the holding company of the group of companies to which the applicant belongs / subsidiary of that group of companies** \* <sup>(see Note 4)</sup> and certified by Designated Professional <sup>(see Note 7)</sup>, which bears the signature of the responsible person and company chop of that company, stating its corporate relation with **the applicant / company specified in Item I(a) of this Section**\* and certifying that it has directly employed the above staff to engage in the substantive business operations of **the applicant / the company specified in Item I(a) of this Section** \* in relation to businesses specified in Section B of this supplementary form.

- VI. Other supporting documents (if applicable) <sup>(see Note 11)</sup>

	<u>Type of documents</u>	<u>Reference no. (if applicable)</u>	<u>Certifying agency or person (if applicable)</u>
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____
6.	_____	_____	_____
7.	_____	_____	_____
8.	_____	_____	_____

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9.

\_\_\_\_\_

10.

\_\_\_\_\_

(If the space provided above is insufficient for your listing, please continue on a separate sheet of paper.)

## Section D – Declaration

On behalf of the applicant as specified in Section A, I declare that I have read and fully understood the “Notices to Investors” issued by TID from time to time and the notes set out in this supplementary form. I declare that the information provided by me in this supplementary form as well as the accompanying supporting documents are complete and true to the best of my knowledge.

On behalf of the applicant as specified in Section A, I declare that :

- \*(i) during the period specified in Item I(c) of Section C in which the company specified in Item I(a) of Section C has engaged in substantive business operations in Hong Kong for the businesses specified in Section B, that company has been the wholly owned subsidiary of the applicant;
- \*(ii) the premises specified in Item IV of Section C is used by **the applicant / the company specified in Item I(a) of Section C** \* in a way that is commensurate with the scope and the scale of the businesses as specified in Section B;
- \*(iii) as of the date specified in Item V of Section C, more than 50% of the employees (including employees employed directly by the applicant, the company specified in Item I(a) of Section C, and the holding company or subsidiary of the group of companies to which the applicant belongs), who engaged in the substantive business operations of **the applicant / the company specified in Item I(a) of Section C** \* for the businesses specified in Section B, are residents staying in Hong Kong without limit of stay and people from the Mainland staying in Hong Kong on One Way Permit.

I am aware that the TID will rely on the information and supporting documents provided by me to determine the eligibility of the above applicant as “Hong Kong Investor” (HKI) as defined under the Investment Agreement. I undertake that the applicant will immediately cancel this application in writing and lodge a fresh application together with the necessary supporting documents if there is any change in the particulars of the applicant as provided in this supplementary form and its accompanying supporting documents which makes the applicant no longer eligible as an HKI under the Investment Agreement. I authorize TID to handle the personal data/information provided in this supplementary form in accordance with the “Notices to Investors” issued by TID from time to time. I understand that TID has the right to review this supplementary form and, in the circumstances it considers necessary, to entrust relevant government departments, statutory bodies or any independent professional personnel/institutions to assist the verification or certification of information provided in this supplementary form and information contained in the accompanying supporting documents as specified in Section C. All expenses incurred by the above verification/certification will be borne by the applicant. Should the applicant be granted the HKI Certificate, I undertake that during the validity of the Certificate the applicant may, if considers necessary @, notify TID in writing if there is any change in the particulars of the applicant which makes the applicant no longer eligible as an HKI under the Investment Agreement and at the same time apply for cancellation of the HKI Certificate. I also understand that if it is found that the applicant has obtained its HKI Certificate by means of any omission/misrepresentation of information or any other fraudulent means, TID reserves at all times the absolute right to cancel this application or to revoke any HKI Certificate issued to the applicant. I understand that any omission/misrepresentation of information on my part, or on the part of any person acting on my behalf, with intent to obtaining benefits by deception is an offence and is liable to legal proceedings.

Hong Kong Identity Card no./ Passport no. (please specify nationality _____) *	Name in Chinese (if applicable)	Name in English (if applicable)	Position
Authorized Signature <sup>(see Note 12)</sup> with Applicant's Official Stamp		Date (dd/mm/yy)	

@ During the validity of the HKI Certificates, if more than 50% of the equity interest of the holders of the HKI Certificates has been owned by way of merger or acquisition by investors not from the Mainland or Hong Kong, the investments that have already been made by the holders in the Mainland in the non-services sectors with preferential access to Hong Kong may continue to operate without applying for a new HKI Certificate. However, the holders are not allowed to use the HKI Certificates previously issued to cover new investments in those non-services sectors. The concerned Hong Kong investors may make a fresh application for an HKI Certificate one year after 50% of its shares being acquired by investors not from the Mainland or Hong Kong for covering new investments in those non-services sectors.

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## **Notes**

Note 1: The information of the applicant declared in this supplementary form should tally with that declared in the corresponding Application Form for HKI Certificate. The applicant must be incorporated or established pursuant to the Companies Ordinance (Cap. 622) or a former Companies Ordinance or other relevant laws of the Hong Kong Special Administrative Region (HKSAR), and has a valid Business Registration Certificate. From the day the Investment Agreement comes into effect (i.e. 28 June 2017), where more than 50% of the equity interest of a Hong Kong investor has been owned for at least one year since a merger or acquisition by an investor other than one from the Mainland or Hong Kong, the investor which has been acquired or merged will be regarded as a Hong Kong investor. Any overseas company, representative office, liaison office, “mail box company” and company specifically established for providing certain services to its parent company, which is registered in Hong Kong, is not a Hong Kong investor under the Investment Agreement.

Note 2: If the applicant is granted the Hong Kong Investor Certificate, this name will be printed in full in both Chinese and English on the applicant’s Certificate.

Note 3: An supplementary form should cover **one** sector only. **One** Hong Kong Investor Certificate will be issued for each approved sector.

Note 4: The term “group of companies” shall have the same meaning as given in Section 2(1) of the Companies Ordinance (Cap. 622) of the HKSAR, namely any 2 or more bodies corporate one of which is the holding company of the other or others. The terms “holding company” and “subsidiary” shall have the same meaning as given in Sections 13 to 15 of the Companies Ordinance (Cap. 622) of the HKSAR.

Note 5: Specific commitments on liberalization of trade in services made by the Mainland under the Investment Agreement are set out in Annex 2 to the Investment Agreement.

To facilitate processing applications for the Hong Kong Investor Certificate, TID has assigned names and codes to the sectors for use in this supplementary form. Please refer to Appendix 5 of the relevant Notice to Investors on “Application Procedures for Hong Kong Investor Certificate” and other relevant Notices to Investors issued by TID from time to time for information relating to the “Sector Code” and the “Name of Sector”.

The “Name of Sector” declared in this section will be printed in full in both Chinese and English on the applicant's approved Hong Kong Investor Certificate.

Note 6: The term “wholly owned subsidiary” shall have the meaning as given in Section 678(1) of the Companies Ordinance (Cap. 622) of the HKSAR. In accordance with that Section, a body corporate is to be regarded as a wholly owned subsidiary of the applicant if it has no members except the applicant and the applicant’s wholly owned subsidiaries and its or their nominees.

Note 7: Designated Professionals include:

- (i). certified public accountants (practising) of Hong Kong (auditors) i.e. certified public accountants registered under the Professional Accountants Ordinance (Cap. 50) of the HKSAR and holding a practising certificate. A register of certified public accountants is available for perusal by the public at the office of the Hong Kong Institute of Certified Public Accountants at Membership Counter, 27/F, Wu Chung House, 213 Queen’s Road East, Wanchai, Hong Kong. The register is also available at the Institute’s website at <http://www.hkicpa.org.hk>; and
- (ii). practising lawyers in Hong Kong registered under the Legal Practitioners Ordinance (Cap. 159) of the HKSAR. The relevant list is available at the Hong Kong Law Society’s website

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(<http://www.hklawsoc.org.hk>).

Attesting Designated Professionals should on the relevant documents/reports (a) state the certification result, certification date, full name of the attesting authority/person; and (b) affix the signature of the attesting authority/person. The attested documents/reports should be stamped with the chop of the authority, if possible.

- Note 8: If the applicant or the company specified in Item I(a) of Section B of this supplementary form, has more than one premises for its substantive business operations, it should declare the total number of premises in the supplementary form and furnish a certified true copy of the Computerized Land Register, valid lease or other supporting documents of its head office. However, TID reserves at all times the absolute right to require the applicant to furnish the certified true copy of Computerized Land Register, valid lease or other supporting documents of the other relevant premises.
- Note 9: “Number of Employees” is the number of individual proprietors, partners and shareholders engaged in the work of the business, and salaried employees who are employed, and directly paid, in the form of continuous contract of employment (i.e. employees who have worked continuously for the same employer for four weeks or more, with at least 18 hours in each week), by the company specified in Item I(a) of Section B of this supplementary form / the holding company of the group of companies to which the applicant belongs / subsidiary of that group of companies. These employees must be employed for engaging in substantive business operations in Hong Kong of the applicant or the company specified in Item I(a) of Section B of this supplementary form, for the businesses specified in Item I of Section B of this supplementary form.
- Note 10: Please refer to the relevant Notice to Investors on “Application Procedures for Hong Kong Investor Certificate”. The applicant should also provide additional supporting documents in support of its substantive business operations in Hong Kong, such as the necessary licences, permits or confirmation letters issued by the relevant Hong Kong’s departments on the nature and scope of its businesses in Hong Kong as stipulated in the laws of Hong Kong. Moreover, TID reserves at all times the absolute right to require the applicants to provide other supporting documents or supporting documents that are verified by any independent professional personnel/institutions.
- Note 11: The authorized person should be the sole-proprietor (in the case of sole-proprietorship), one of the partners (in the case of partnership), or a director/responsible officer authorized by the Board of Directors (in the case of a limited company) of the applicant.

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