



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 Service Supplier (HKSS) Certificate**

[Form TID 102A (Rev. 1/2025)]

Please read “Notices to Service Suppliers” issued by the Trade and Industry Department (TID) 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 8 digits): _____ Expiry date (dd/mm/yy): _____

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

Section B – Nature and Scope of Service Provided by the Applicant (if the space provided is insufficient, please continue on a separate sheet of paper)

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

Service Sector Code (see Note 5)

Name of Service Sector and Sub-sector (if applicable) (see Note 5)

Please “√” as appropriate

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** TID will use this email address for all future correspondences with the applicant on matters relating to the HKSS Certification Scheme. Please notify HKSS 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, immediately (or within the applicable years) prior to the date of lodgement of this supplementary form ^(see Note 6) (i.e. date of receipt by TID), the substantive business operations of the services specified in Section B of this supplementary form have been provided by a wholly owned subsidiary ^(see Note 7) of the applicant, please :

- (a) specify the name of the above wholly owned subsidiary ^(see Note 7) 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 8)]. Please also specify the relevant Business Registration no. :

- (c) specify the period of substantive business operations for the services specified in Section B of this supplementary form engaged respectively by the following parties immediately (or within the applicable years) prior to the date of lodgement of this supplementary form ^(see Note 6) # :

- ☐ substantive business operations for the relevant services engaged by the applicant :

from _____ to _____ (dd/mm/yy)

and

- ☐ substantive business operations for the relevant services engaged by the company specified in (a) above :

from _____ to _____ (dd/mm/yy)

- II. The following documents issued by the company specified in Item I(a) of this Section, for the latest financial year or each of the applicable financial years ^(see Note 6) to substantiate the substantive business operations for the relevant services conducted in Hong Kong #

- ☐ (applicable to listed companies formed and registered under the Companies Ordinance (Cap. 622) or a former Companies Ordinance) Original of the annual report(s) 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 report(s), all certified by Designated Professional ^(see Note 8))

or

- ☐ (applicable to unlisted companies (including private companies) formed and registered under the Companies Ordinance (Cap. 622) or a former Companies Ordinance) Original of the audited financial statement(s) of the company specified in Item I(a) of this Section (or copies of the audited financial statement(s), all certified by Designated Professional ^(see Note 8))

or

- ☐ (applicable to companies **not** formed and registered under the Companies Ordinance (Cap. 622) or a former Companies Ordinance) Original of the **annual report(s) / audited financial statement(s)** * of the company specified in Item I(a) of this Section (or copies of the **annual reports / audited financial statement(s)** *, all certified by Designated Professional ^(see Note 8))

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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 #

- ☐ A copy of the annual Profits Tax Return(s) for the latest year or each of the applicable years ^(see Note 6) furnished by the company specified in Item I(a) of this Section to the Inland Revenue Department (IRD) of the HKSAR and a copy of the Notice(s) of Assessment and Demand for Tax issued by the IRD for the latest year or each of the applicable years ^(see Note 6), all certified by Designated Professional ^(see Note 8)

and/or

- ☐ In the event of loss, a copy of the annual Profits Tax Returns for the latest year or each of the applicable years ^(see Note 6) furnished by the company specified in Item I(a) of this Section to the IRD, a copy of the Statement(s) of Losses for the latest year or each of the applicable years ^(see Note 6) or correspondence issued by the IRD to the applicant stating that annual lodgement of Profits Tax Returns was not required, all certified by Designated Professional ^(see Note 8)

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*** ^(see Note 4) (Business registration no. of that company is: _____) owns or rents premises ^(see Note 9) in Hong Kong for use by **the applicant / the company specified in Item I(a) of this Section*** in its substantive business operations for services 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 Computerised Land Register of the premises concerned, certified by Land Registry of the HKSAR ^(see Note 9)

or

- ☐ copy of the Computerised Land Register of the premises concerned ^(see Note 9), certified by Designated Professional ^(see Note 8)

or

- ☐ copy of other supporting documents ^(see Note 9) (please specify: _____), certified by Designated Professional ^(see Note 8)

- ☐ For rented premises #: ☐ copy of valid lease ^(see Note 9) of the premises concerned, certified by Designated Professional ^(see Note 8)

or

- ☐ copy of other supporting documents ^(see Note 9) (please specify: _____), certified by Designated Professional ^(see Note 8)

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*** ^(see Note 4) and certified by Designated Professional ^(see Note 8), 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 services 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** ^(see Note 4) * (Business registration no. of that company is: _____), as of _____ (dd/mm/yy), 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 services 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 _____.
(see Note 10). And furnish the certified true copy of the following document, certified by Designated Professional
(see Note 8) #

☐ copy of the latest Employer's Return of Remuneration and Pensions (BIR 56A) furnished to the 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** * ^(see Note 4)

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** * ^(see Note 4) and certified by Designated Professional ^(see Note 8), 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 services specified in Section B of this supplementary form.

- VI. For application covering **Chinese language motion pictures produced in Hong Kong**, please indicate :

whether the applicant and its wholly owned subsidiary ^(see Note 7) (i.e. the company specified in Item I(a) of this Section) has already obtained from TID an HKSS Certificate covering a Chinese language motion picture which is still valid as of the time this supplementary form is received by TID #

- ☐ Yes [please provide the relevant Certificate No. _____ and date of issue _____]
☐ No

- VII. Other supporting documents (if applicable) ^(see Note 11)

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

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

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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 Service Suppliers” 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 services 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 services 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 services 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 Service Supplier” (HKSS) as defined under CEPA and the Agreement on Trade in Services as amended. 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 HKSS under CEPA and the Agreement on Trade in Services as amended. I authorise TID to handle the personal data/information provided in this supplementary form in accordance with the “Notices to Service Suppliers” 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 institutions/personnel 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 HKSS Certificate, I also declare that I give consent to TID that it may publish and/or disclose the name of the applicant as a holder of valid HKSS Certificate to third parties within or outside Hong Kong ^ . Should the applicant be granted the HKSS Certificate, I undertake that during the validity of the Certificate the applicant will immediately notify TID in writing if there is any change in the particulars of the applicant which makes the applicant no longer eligible as an HKSS under CEPA and the Agreement on Trade in Services as amended. I also understand that if it is found that the applicant has obtained its HKSS Certificate by means of any omission/misrepresentation of information or any other fraudulent means, or in the case that the applicant is no longer fulfilling the eligibility criteria of HKSS as stipulated in CEPA and the Agreement on Trade in Services as amended, TID reserves at all times the absolute right to cancel this application or to revoke any HKSS 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
Authorised Signature ^(see Note 12) with Applicant's Official Stamp		Date (dd/mm/yy)	

^ Please contact the Customer Service Manager of the Hong Kong Service Supplier Certification Section of TID at telephone no. 3403 6004 if there are questions on this matter.

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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 HKSS 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 CEPA comes into effect (i.e. 29 June 2003), where more than 50% of the equity interest of a Hong Kong service supplier (other than that of legal services) has been owned for at least one year since a merger or acquisition by a service supplier other than one from the two sides of CEPA, the service supplier which has been acquired or merged will be regarded as a Hong Kong service supplier. 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 service supplier under CEPA and the Agreement on Trade in Services as amended.
- Note 2: If the applicant is granted the Hong Kong Service Supplier Certificate, this name will be printed in full in both Chinese and English on the applicant's Certificate. For applicants in audiovisual services sector and **producing Chinese language motion pictures in Hong Kong**, please fill in both the applicant's name and the title of the Chinese language motion picture that it intends to apply for preferential treatment under CEPA and the Agreement on Trade in Services as amended. Each supplementary form should only cover one Chinese language motion picture.
- Note 3: An supplementary form should cover **one** service sector or sub-sector only. **One** Hong Kong Service Supplier Certificate will be issued for each approved application.
- 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 liberalisation of trade in services made by the Mainland under CEPA are set out in the Annex to the Second Agreement Concerning Amendment to the Agreement on Trade in Services of the Mainland and Hong Kong Closer Economic Partnership Arrangement.

To facilitate processing applications for the Hong Kong Service Supplier Certificate, TID has assigned names and codes to the service sectors and sub-sectors for use in this supplementary form. Please refer to Appendix 5 of the relevant Notice to Service Suppliers on “Application Procedures for Hong Kong Service Supplier Certificate” and other relevant Notices to Service Suppliers issued by TID from time to time for information relating to the “Service Sector Code” and the “Name of Service Sector and Sub-sector (if applicable)”.

The “Name of Service Sector and Sub-sector (if applicable)” declared in this section will be printed in full in both Chinese and English on the applicant's approved Hong Kong Service Supplier Certificate.

For details about the nature and scope of the services under CEPA, please refer to the details of the services concerned as well as their corresponding United Nations Provisional Central Product Classification (CPC) codes as stated in CEPA and the Agreement on Trade in Services as amended. Explanatory Notes of CPC codes can be found in the website of the United Nations below:

- https://unstats.un.org/unsd/classifications/Econ/Download/In%20Text/CPCprov_english.pdf

- Note 6: For the years of substantive business operations in respect of the eligibility criteria for “Hong Kong Service Supplier”, please refer to Note 7 of Appendix 5 of the relevant Notice to Service Suppliers on “Application Procedures for Hong Kong Service Supplier Certificate”.

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Note 7: 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 8: Professionals specified by TID pursuant to Article 6.1.1 of Annex 3 to the Agreement on Trade in Services as amended (i.e. 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 issued under the Accounting and Financial Report Council Ordinance (Cap. 588). The register of certified public accountants (practising) is available for perusal by the public at the Accounting and Financial Reporting Council's website at <https://www.afrc.org.hk/en-hk/auditor-search/find-a-cpa-practising/>; and
- (ii) practising lawyers in Hong Kong registered under the Legal Practitioners Ordinance (Cap. 159) of the HKSAR, who are recognised by the Ministry of Justice of the People's Republic of China (i.e. China Appointed Attesting Officers). The relevant list is available at the website of the Association of China-Appointed Attesting Officers Ltd. (<http://www.caa.org.hk>) or the Law Society of Hong Kong's website (<http://www.hklawsoc.org.hk>).

For applications covering **legal services [LES]**, the Designated Professionals refer to item (ii) above only (see the documents required for this sector in Appendix 5 of the relevant Notice to Service Suppliers on “Application Procedures for Hong Kong Service Supplier Certificate” as well as other relevant Notices to Service Suppliers issued by TID from time to time).

Attesting authorities/persons 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 9: If the applicant or the company specified in Item I(a) of Section B of this supplementary form, uses more than one premises for its substantive business operations (such as retail chain store, tourist agency etc), it should declare the total number of premises in the supplementary form and furnish a certified true copy of the Computerised 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 Computerised Land Register, valid lease or other supporting documents of the other relevant premises.

Note 10: “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 services specified in Item I of Section B of this supplementary form.

Note 11: For additional supporting documents that applicant from individual service sectors should provide, please refer to the Appendix 5 of the relevant Notice to Service Suppliers on “Application Procedures for Hong Kong Service Supplier Certificate” and other Notices to Service Suppliers issued by TID from time to time (website at <https://www.tid.gov.hk/en/tradecircular/detail.html?categoryId=7>). These documents include, among others, certified true copy of the licence or permit obtained by the applicant, or the company specified in Item I(a) of Section C of this supplementary form, as required by law, for providing the services specified in Section B of this

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supplementary form during the period specified in Item I(c) of Section C of this supplementary form. 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 institutions/personnel.

Note 12: The authorised 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 authorised by the Board of Directors (in the case of a limited company) of the applicant.