

Supporting Documents Required for
Application for Hong Kong Investor (HKI) Certificate

Part (I) Name of Sector and Sector Code

<u>Name of Sector</u>	<u>Sector Code</u>
I. Non-services sectors with preferential access to Hong Kong given by the Mainland under the Investment Agreement	
Manufacture of common ships (including subsection)	MCS
Manufacture of civil aircrafts (for trunk and branch lines) and civil helicopters (of three tons or more)	MAH
Manufacture of general purpose aircrafts	MGA
Mining of special and scarce coals	MSC
Smelting of tungsten	SOT
II. Manufacturing Sectors	
Manufacturing sectors (not including manufacture of common ships (including subsection), manufacture of civil aircrafts (for trunk and branch lines) and civil helicopters (of three tons or more), and manufacture of general purpose aircrafts)	MAN
III. Mining Sectors	
Exploitation of land-based petroleum oil, natural gas and coal seam gas	EOG
Mining sectors (not including mining of special and scarce coals, smelting of tungsten and exploitation of land-based petroleum oil, natural gas and coal seam gas)	MNG
IV. Service Sectors	
Air transport services	ATS
Prospecting and surveying services	PSO
Services incidental to manufacturing	SIM
Services incidental to mining	MIN
Maritime transport services	MTS
Road transport services	RTS
Services related to agriculture, forestry and fishing	AFF
Other services	OTS

Part (II) General documents required (if applicable) ^

- (i) ***For applicants formed and registered under the Companies Ordinance (Cap 622) or a former Companies Ordinance of the Hong Kong Special Administrative Region (HKSAR):*** A copy of the valid **Certificate of Incorporation** (including **Certificate(s) of Change of Name**, if applicable) of the applicant. Copies of these documents should be certified by the Companies Registry of the HKSAR or a Designated Professional ^(Note);

For other applicants: a copy of the relevant certificate of registration or other supporting documents as required by TID, certified by a Designated Professional ^(Note) ;

- (ii) A copy of the valid **Business Registration Certificate** of the applicant, certified by the Business Registration Office (BRO) of the Inland Revenue Department of the HKSAR or a Designated Professional ^(Note); **and** a certified copy of **Complete Extract of Information on the Business Register** issued by the BRO within 90 days prior to the date of lodgement of the application for HKI certificate (or its **copy** certified by a Designated Professional ^(Note));
- (iii) If required by law, the applicants should have obtained a copy of the **licence or permit** for the businesses concerned, certified by a Designated Professional ^(Note);
- (iv) ***Applicable to listed companies formed and registered under the Companies Ordinance (Cap 622) or a former Companies Ordinance:***

Original, or copy certified by a Designated Professional ^(Note), of each of the applicant's **annual reports**, duly certified by a Director or the Company Secretary of the applicant, issued annually for the past 3 consecutive financial years immediately prior to the date of lodgement of the application for HKI certificate; **or**

Applicable to unlisted companies (including private companies) formed and registered under the Companies Ordinance (Cap 622) or a former Companies Ordinance:

Original, or copy certified by a Designated Professional ^(Note), of each of the applicant's **audited financial statements** issued annually for the past 3 consecutive financial years immediately prior to the date of lodgement of the application for HKI certificate;

- (v) A copy of each of the **annual Profits Tax Returns** furnished by the applicant to the Inland Revenue Department (IRD) of the HKSAR, **and** a copy of each of the respective **Notices of Assessment and Demand for Tax** issued annually by IRD during the past 3 consecutive years immediately prior to the date of lodgement of the application for HKI certificate. Copies of these documents should be certified by a Designated Professional ^(Note);

In the event of loss, applicant should provide a copy of each of the **annual Profits Tax Returns** furnished to IRD during the past 3 consecutive years immediately prior to the date of lodgement of the application for HKI certificate of HKI, 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. Copies of these documents should be certified by a Designated Professional ^(Note);

- (vi) A copy of the **Computerized Land Register** (or any other supporting documents) pertaining to the premises owned and engaged by the applicant for its substantive business operations in Hong Kong. The copy of the Computerized Land Register should be certified by the Land Registry of the HKSAR or by a Designated Professional ^(Note), while copies of other documents

[^] *Applicants who are exempted from tax, obligation of business registration, etc are required to furnish other alternative supplementary documents as requested by TID. Applicants submitting more than one application **on the same day** involving different sectors, while the businesses provided by the applicants in Hong Kong are covered by the sectors concerned, are allowed to support their different application with only one set of certified copies of the general documents. Please also note that if the applicant is a branch and fails to provide the supporting documents under this part, it should use the relevant documents issued under the name of its entity as documentary proof.*

should be certified by a Designated Professional ^(Note); or

A copy of the valid **lease** (or any other supporting documents) pertaining to the premises rented and engaged by the applicant for its substantive business operations in Hong Kong, certified by a Designated Professional ^(Note); and

- (vii) A copy of the latest **Employer's Return of Remuneration and Pensions** [BIR 56A] furnished by the applicant to IRD (or any other supporting documents on the number of employees employed by the applicant), certified by a Designated Professional ^(Note).

Note 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 (<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.