# Jurisdiction’s name
Hong Kong, China

## Information on Tax Identification Numbers

### Section I – TIN Description

Hong Kong, China does not issue TIN* for communicating with taxpayers. The following identifiers will be equivalent to TIN:

(a) **Individuals:** Hong Kong Identity Card (HKID) number. The HKID is an official identity document issued by the Immigration Department of Hong Kong, China for all residents of age 11 or above (other than those exempted).

(b) **Entities:** Business Registration (BR) number. The Business Registration Office of Hong Kong, China is responsible for registering businesses carried on by entities. The BR number is a unique number assigned to a business.

[Note: * An individual with a personal eTAX account may register a self-selected “TIN” with the Inland Revenue Department which is solely for accessing the e-services provided by the Department. Such “TIN” is not used as a tax identifier and therefore should not be provided or collected for automatic exchange of financial account information purposes.]

### Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

**Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?**

<table>
<thead>
<tr>
<th>Individuals</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entities</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### Section II – TIN Structure

**HKID number:** The standard format of HKID number is @ 123456(#).

(a) @ represents any one or two capital letters of the alphabet.

(b) # is the check digit which has 11 possible values from 0 to 9 and A.

All the letters and numerals of the HKID number, including the check digit without the bracket, are used as the identifier equivalent to TIN for individuals.

**BR number:** The BR number comprises 8 numerals at the front of business registration certificate number (e.g. 99999999-&&-&&-&&-&&).

All the numerals of the BR number are used as the identifier equivalent to TIN for entities.

### Section III – Where to find TINs?

**HKID number:** The HKID number is shown at the bottom right-hand corner of the HKID.
**BR number:** The BR number is shown at the middle of the business registration certificate and under the heading “Certificate No.”.

**Section IV – TIN information on the domestic website**


An on-line search for BR number free of charge by entering the full company name and business address area code is available here:


No on-line checker for HKID number.
Section V – Contact point for further information

The Hong Kong Competent Authority
Inland Revenue Department
36/F Revenue Tower
5 Gloucester Road
Wanchai
Hong Kong
Attention: Tax Treaty Section
Email: taxtt@ird.gov.hk