

<b>Jurisdiction's name</b>	<b>Hong Kong, China</b>
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<b>Information on Residency for tax purposes</b>
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**Section I – Criteria for Individuals to be considered a tax resident**

An individual is regarded as a tax resident of Hong Kong, China if –

- (a) he/she ordinarily resides in Hong Kong, China; or
- (b) he/she stays in Hong Kong, China for more than 180 days during a year of assessment or for more than 300 days in two consecutive years of assessment one of which is the relevant year of assessment.

An individual is generally considered “ordinarily residing” in Hong Kong, China if he/she has a permanent home in Hong Kong, China where he/she or his/her family lives. The legal principles are –

- (a) “Ordinary residence” connotes residence in Hong Kong, China with some degree of continuity and apart from accidental or temporary absence.
- (b) To be an ordinary resident of Hong Kong, China, the person must be habitually and normally resident in Hong Kong, China, apart from temporary or occasional absences of long or short duration. The concept of ordinary resident refers to a person’s abode in Hong Kong, China which he/she has adopted voluntarily and for settled purposes, with a sufficient degree of continuity, as part of the regular order of his/her life for the time being, whether of short or of long duration.

In ascertaining the number of days a person stays in Hong Kong, China, part of a day will be counted as one day.

**Section II – Criteria for Entities to be considered a tax resident**

An entity is regarded as a tax resident of Hong Kong, China if –

- (a) (where the entity is a company) the company is incorporated in Hong Kong, China; or if the company is incorporated outside Hong Kong, China, being normally managed or controlled in Hong Kong, China; or
- (b) (where the entity is not a company) the entity is constituted under the laws of Hong Kong, China; or if the entity is constituted outside Hong Kong, China, being normally managed or controlled in Hong Kong, China.

The legal concept “normally managed or controlled” does not require that both management and control be exercised in Hong Kong, China. “Management” refers to the management of daily business operations, or implementation of the decisions made by top management, etc. “Control” refers to the control of the whole business at the top level, including formulating the central policy of the business, making strategic policies of the entity, choosing business financing, evaluating business performance, etc.

**Section III – Entity types that are as a rule not considered tax residents**

Subject to the residence tests in Section II, all entities are considered as tax residents of Hong Kong, China.

**Section IV – Contact point for further information**

The Hong Kong Competent Authority  
Tax Treaty Section  
Inland Revenue Department  
17/F, Inland Revenue Centre  
5 Concorde Road, Kai Tak, Kowloon  
Hong Kong  
Attention: Chief Assessor (Tax Treaty)

Email: [taxtt@ird.gov.hk](mailto:taxtt@ird.gov.hk)