

Jurisdiction's name	Hong Kong, China		
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Hong Kong, China does not issue TIN* for communicating with taxpayers. The following identifiers will be equivalent to TIN:</p> <p>(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).</p> <p>(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.</p> <p>[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.]</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	Yes	Entities	Yes
Section II – TIN Structure			
<p>HKID number: The standard format of HKID number is @ 123456(#).</p> <p>(a) @ represents any one or two capital letters of the alphabet.</p> <p>(b) # is the check digit which has 11 possible values from 0 to 9 and A.</p> <p>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.</p> <p>BR number: The BR number comprises 8 numerals at the front of business registration certificate number (e.g. 99999999-&&&-&&-&&-&).</p> <p>All the numerals of the BR number are used as the identifier equivalent to TIN for entities.</p>			

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.”.

請沿虛線剪下並將有效的商業/分行登記證顯示在營業地點。
Please cut along the dotted line and display the valid business/branch registration certificate at business address.

表格 2 FORM 2 [第 5 條]
 (商業登記條例) (第 310 章) [regulation 5]
 BUSINESS REGISTRATION ORDINANCE (Chapter 310)
 (商業登記規例)
 BUSINESS REGISTRATION REGULATIONS
 商業 / 分行登記證 Business / Branch Registration Certificate

業務 / 法團所用名稱
Name of Business/
Corporation
X X 貨櫃運輸公司
KXX DX TRANSPORTATION COMPANY

業務 / 分行名稱
Business/
Branch Name

地址
Address
X/F
XXX GLOUCESTER ROAD
WANCHAI
HK

業務性質
Nature of Business
TRANSPORTATION

法律地位
Status
INDIVIDUAL

生效日期 Date of Commencement	屆滿日期 Date of Expiry	登記證號碼 Certificate No.	登記費及徵費 Fee and Levy
01/04/2011	31/03/2012	5XXXXXXX-000-04-11-A	\$450 (登記費 FEE = \$0) (徵費 LEVY = \$450)

請注意下列《商業登記條例》的規定：
Please note the following requirements of the Business Registration Ordinance:

- 第 6(6) 條規定任何業務獲發商業登記證或分行登記證，並不表示該業務或經營該業務的人或受僱於該業務的僱員已遵從有關的任何法律規定。
- 第 12 條規定各業務須將其有效的商業登記證或有效的分行登記證於每一營業地點展示。

機印所示登記費及徵費收誌。 RECEIVED FEE AND LEVY HERE STATED IN PRINTED FIGURES.

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Section IV – TIN information on the domestic website

Information on **HKID**: http://www.immd.gov.hk/eng/services/hkid/general_info.html

Information on **BR**: <http://www.ird.gov.hk/eng/tax/bre.htm>

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

http://www.gov.hk/en/residents/taxes/etax/services/brn_enquiry.htm

No on-line checker for HKID number.

Section V – 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