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Obligations of An Employer / 僱主的申報責任

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Sources from Inland Revenue Department / 資料來自香港稅務局

Being an employer of a Corporation or a unlimited company, the employer has statutory obligations to report remuneration paid to an employee during the specific fiscal year ended. It also includes the reporting remuneration paid to persons other than an employee. Enclosed the notice for all employers reference. Furthermore, the employers has responsibility to request for Employer's Return (BIR56A and IR56B) and/or (IR56M and Form IR623) if the Company do not get the said Returns (if necessary) from the Inland Revenue Department.

作為有限公司或無限公司的僱主，僱主有法定責任在指定財政年度申報支付給僱員的薪酬。僱主亦有法定責任在指定財政年度申報支付給僱員以外人士的酬金，附上有關資料給所有僱主參考。再者，僱主有責任(如有需要)向稅務局索取有關表格(BIR56A 或 IR56B) 和/或 (IR56M 和 IR623)

Obligations of An Employer

Statutory obligations of an employer to report remuneration paid to an employee

Employment Condition	Form to Complete	Statutory Period for Notification	Reference in Inland Revenue Ordinance ("IRO")	Remarks
Commencement of employment	IR56E	Within 3 months	section 52(4)	Both IR56E & IR56B are required for the commencement year
Still under employment as at 31 March	IR56B	Within 1 month	section 52(2)	Must be submitted annually together with a BIR56A
Cessation of employment	IR56F	Not later than 1 month before cessation	section 52(5)	IR56B for the cessation year is not required
Departure from Hong Kong	IR56G	Not later than 1 month before departure and withhold money for tax clearance	sections 52(6) & 52(7)	IR56B for the cessation year is not required

Failure to comply with the above requirements is a serious offence which carries penalty of a **fine of \$10,000**.

Reporting remuneration paid to an employee

Depending on the employment condition as prescribed in the table above, IR56B, IR56E, IR56F or IR56G (as appropriate) should be completed and filed for the relevant year of assessment for each of the following persons: -

- employees (including labourers, workers etc. whether daily paid or otherwise, and employees who have received remuneration through service company arrangements), whether resident in Hong Kong or not, whose total income is in excess of the basic allowance of the relevant year (if employed for less than a year, a proportionately reduced amount);
- directors, married persons and part-time employees who were likely to have other income chargeable to Salaries Tax for the year, irrespective of the amount paid and whether resident in Hong Kong or not;
- employees of any non-Hong Kong company who were assigned or seconded to your company during the year for duties in or outside Hong Kong;
- persons to whom a pension was paid or accrued during the year. In case of those pensioners who have left Hong Kong permanently, only pensions in excess of the basic allowance of the relevant year need to be reported; or
- former employees and former directors who, during the year, have realized gain by the exercise, assignment or release of any share option previously granted by the employer or by any other corporation in respect of their former employment with or former office in the employer. In the case of those former employees who did not have any other income chargeable to Salaries Tax for the year, only the gain realized in excess of the basic allowance of the relevant year needs to be reported. If share awards are vested in an employee after cessation of employment, an amendment to the IR56 form previously filed should be made by either filing a "Replacement" or a written notification of amendment.

Reporting remuneration paid to persons other than an employee

(1) Local persons (Form IR56M)

If a company pays commission, fees or other remuneration to the following local individuals who are not the company's employees or unincorporated businesses: -

- sub-contractors exceeding \$200,000 per annum; or
- consultants, agents, brokers, freelance artistes, entertainers, sportsmen, writers, freelance guides, etc. in excess of \$25,000 per annum.

IR56M should be filed for each of the recipients together with the declaration form IR6036B.

(2) Non-resident entertainers/sportsmen (Form IR623)

Where payments are made to non-resident entertainers/sportsmen for any performance in Hong Kong, the sponsor or agent has to comply with the following requirements: -

- notify this Department via IR623 immediately when the non-resident arrives in Hong Kong; and
- withhold an amount from payments made to the non-resident sufficient to produce the amount of tax due in accordance with sections 20A and 20B of the IRO and inform this Department accordingly.

(3) Non-resident professionals (Form IR623P)

A payer may submit Form IR623P to report sums payable to non-resident individuals who are engaged to provide services or exercise profession in Hong Kong, not in the capacity as employees. Examples include non-resident individuals rendering services in Hong Kong as arbitrators, consultants, visiting counsel and lecturers.

Further Information and Assistance

If you need further information or assistance, you may: -

- visit the Department's website at www.ird.gov.hk;
- obtain specimens of completed Employer's returns and notifications through the Department's website at www.ird.gov.hk/eng/tax/ere.htm#02_2 or the 'Fax-A-Form' Service (2598 6001);
- download forms IR56B/E/F/G/M, IR6036B, IR623 and IR623P from the Department's website at www.ird.gov.hk/eng/paf/for.htm or obtain the forms from the 'Fax-A-Form' Service (2598 6001)^{Note} (Form must be printed on white plain A4 size paper);
- write (G.P.O. Box 132, Hong Kong) or fax (2877 1232) to the Assessor, quoting your Employer's File Number and day-time contact telephone number;
- telephone 187 8022; or
- call in person at the Central Enquiry Counter on 1/F of Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.

Note: Form IR623P is not available from 'Fax-A-Form' Service.

僱主的申報責任

僱主有法定責任申報支付給僱員的薪酬

僱用情況	應填寫表格	法定通知期限	《稅務條例》 參考條文	備註
開始僱用	IR56E 表格	3 個月內	第 52(4) 條	就開始受僱的年度提交 IR56E 表格及 IR56B 表格
在 3 月 31 日仍受僱	IR56B 表格	1 個月內	第 52(2) 條	每年連同 BIR56A 表格一併提交
停止受僱	IR56F 表格	不少於停止受僱前 1 個月	第 52(5) 條	就停止受僱的年度無須提交 IR56B 表格
離開香港	IR56G 表格	不少於離港前 1 個月， 並預扣款項以清繳稅項	第 52(6) 條 及 52(7) 條	就停止受僱的年度無須提交 IR56B 表格

如不遵守上述規定，即屬嚴重罪行，可被罰款 \$10,000。

申報支付給僱員的薪酬

你應按上表所列的僱用情況就以下人士填報有關課稅年度的 IR56B，IR56E，IR56F 或 IR56G 表格：—

- 所有僱員(包括日薪及非日薪勞工、工人及透過服務公司安排收取報酬的僱員)，不論是否香港居民，其入息總額超過有關年度的基本免稅額(如僱用期未滿 1 年，則按比例遞減)；
- 董事、已婚人士及可能在年內有其他應課稅收入的非全職僱員，不論任何款額及該人士是否香港居民；
- 在年內由非香港公司調派或借調給你在本港或本港以外地區服務的僱員；
- 在年內由你支付或應支付退休金的人士。至於已長期離港而支取退休金的人士，則在其退休金金額超過有關年度的基本免稅額時始須填報；或
- 在年內因行使、轉讓或放棄僱主或其他公司就其先前受僱於僱主的工作或職位發給股份認購權而獲益的前僱員及前董事。至於在此年度內沒有其他應課薪俸稅收入的前僱員，則在其所得的收益超過有關年度的基本免稅額時始須填報。假如僱員在停止受僱後，股份獎賞才歸屬予他，僱主應提交“取代”表格或發出書面修訂通知，修改已提交的 IR56 表格上資料。

申報支付給僱員以外人士的酬金

(1) 本地人士 (IR56M 表格)

倘若任何公司支付佣金、費用或其他酬金給以下該公司的僱員以外的本地人士或非法人團體的業務機構：—

- 每年支取 \$200,000 以上的分判商；或
- 每年支取 \$25,000 以上的顧問、代理人、經紀、自由身藝人、演藝人員、運動員、作家、自由身導遊等。

付款人須為每名收款人提交 IR56M 表格，並同時附上聲明書 IR6036B 表格。

(2) 非居港演藝人員/運動員 (IR623 表格)

如保證人或代理人付款給非居港演藝人員/運動員在港演出，必須遵守以下規定：—

- 當該名非居港人士抵港時，立即提交 IR623 表格以通知本局；及
- 根據《稅務條例》第 20A 及 20B 條，從支付給該名非居港人士的款項中，預扣一筆足以繳納該人士應繳稅款的款項，並通知本局。

(3) 非居港專業人士 (IR623P 表格)

付款人可提交 IR623P 表格以申報向非因受僱而在香港提供服務的非居港個人應支付款項，例如在香港提供服務的調解員、顧問、外訪律師或講師等。

詳細資料及協助

如需進一步資料或協助，你可以：—

- 瀏覽稅務局網頁，網址是 www.ird.gov.hk；
- 透過稅務局網頁 www.ird.gov.hk/chi/tax/ere.htm#02_2 或「表格傳真服務」(2598 6001) 索取填妥的僱主報稅表及通知書範本；
- 透過稅務局網頁 www.ird.gov.hk/chi/paf/for.htm 下載或「表格傳真服務」(2598 6001)^{附註} 索取 IR56B/E/F/G/M、IR6036B、IR623 及 IR623P 表格(表格必須以白色 A4 紙張列印)；
- 致函(香港郵政總局郵箱 132 號)或傳真 (2877 1232) 予評稅主任，註明你的僱主檔案號碼及日間聯絡電話號碼；
- 致電 187 8022；或
- 前往香港灣仔告士打道 5 號稅務大樓 1 樓中央詢問處查詢。

附註：IR623P 表格並不適用於「表格傳真服務」。

稅務局
香港灣仔告士打道5號
稅務大樓

INLAND REVENUE DEPARTMENT
REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

電話號碼 Telephone No. : 187 8022
傳真號碼 Fax No. : 3170 5641
網址 Web site : www.ird.gov.hk

致 : 稅務局長
To : Commissioner of Inland Revenue

僱主檔案號碼 :
Employer's File No : ~~6216-6-2171687~~

索取僱主報稅表(BIR56A 及 IR56B 表格)
Request for Employer's Return (BIR56A and IR56B)

本人現欲索取僱主報稅表，以填報下列年度內的僱員薪酬及退休金：

I would like to obtain Employer's Return for reporting the remuneration and pensions paid to the employees for the following year(s):

☐ 2021/22 (1.4.2021 - 31.3.2022) () 張 IR56B 表格
sheets of Form IR56B

☐ 其他年度
Other Year(s)
1.4._____ - 31.3._____ () 張 IR56B 表格
sheets of Form IR56B

1.4._____ - 31.3._____ () 張 IR56B 表格
sheets of Form IR56B

日期 : _____ 簽署 : _____
Date Signature

日間聯絡電話號碼 : _____ 簽署人姓名 : _____
Day-time Contact Tel. No. Name of Person signing

職位 : _____
Designation

東主／合夥人／董事／經理／公司秘書／
清盤人／主要職員（如屬團體）
Proprietor / partner / director / manager /
company secretary / liquidator / principal
officer (for a body of persons)

附註 Notes

請在適用 ☐ 內加上「✓」。 Please tick the appropriate ☐.

請在()內填上所需 IR56B 表格張數。 Please indicate the number of sheets of Form IR56B required in the ().

(6C1) For Official Use only	
Original issued on	Officer's Initial & Date