



稅務局
INLAND REVENUE DEPARTMENT

S/N018032

5(0)

薪俸稅
SALARIES TAX

僱主填報的薪酬及退休金報稅表

EMPLOYER'S RETURN OF REMUNERATION AND PENSIONS

在 2015 年4月1日至 2016 年3月31日1年內

FOR THE YEAR FROM 1 APRIL 2015 TO 31 MARCH 2016

2016

來函請敘明下述檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE THE FILE NUMBER BELOW

檔案號碼

FILE NO.

6F1



UNIT 25A, 25/F., WING HING
COMMERCIAL BUILDING, 139 WING
LOK STREET, SHEUNG WAN
HK

僱主確認碼(電子報稅):
ERIC (e-filing):
ER11WB42A0

香港灣仔告士打道5號
稅務大樓

香港郵政總局
郵箱 132 號

Revenue Tower,
5 Gloucester Road,
Wan Chai, Hong Kong.

G.P.O. Box 132,
Hong Kong.

網址 Web site:
www.ird.gov.hk

電話:
Tel. No.:

187 8022

根據《稅務條例》的規定,請你填妥本表格,並將在 2015 年4月1日至 2016 年3月31日1年內所僱用而屬於附註1(a)範圍內的人士或由你支付退休金的前僱員資料,依照現附上的IR56B表格的規定,填報該表格,並於本報稅表發出日期起1個月內交回本局。本局不接納以圖文傳真交回的報稅表。請細閱隨表附上的「附註及說明」,然後按指示填寫本表。你可選擇使用香港政府一站通,以電子紀錄的形式提交報稅表。詳情請瀏覽 www.gov.hk/etax.

As required by the Inland Revenue Ordinance, please complete this form and give the particulars stated on the enclosed IR56B forms in respect of all persons within the scope of Note 1(a) who were employed, or paid a pension, by you for the year from 1 April 2015 to 31 March 2016. This form must be submitted to the Department WITHIN 1 MONTH from the date of this Notice. Submission by facsimile is not acceptable. Please read and follow the enclosed Notes and Instructions carefully in completing this return. You may choose to submit this return in the form of an electronic record using GovHK. For details, visit www.gov.hk/etax.

助理局長 徐少芳

MISS TSUI SIU-FONG, MARIA

Assistant Commissioner

日期: 2016年8月8日
Date: 08 AUG 2016

如你的通訊地址或業務地址已更改,而之前未曾通知本局,請在下方敘明新地址:—

If you have not informed the Department of your current postal / business address previously, please state below the new address:—

通訊地址

Postal address

業務地址

Business address

聲 明 書 [見附註1] (本欄必須填寫,填報不確或違反其他規例可招致重罰 [見背頁])

DECLARATION [See Note 1] (To be completed in every case. Heavy penalties may be incurred for making an incorrect return or committing other offences [See Overleaf])

現附上 (1)
I attach

張 IR56B 表格(見附註1(b)及(c))
sheets of Form IR56B (See Notes 1 (b) and (c))

或/及
or / and

(2) 一隻磁碟/唯讀光碟/唯讀型數碼多功能光碟
/ USB 儲存裝置,內載
a diskette / CD-ROM / DVD-ROM / USB
storage device, which contains the data of

張 IR56B 表格的資料及1份已簽署的核對表(見附註1(d)).
sheets of Form IR56B, together with a signed control list
(See Note 1(d)).

現聲明就本人所知所信,各屬於附註1(a)範圍內的僱員已經在夾附的表格內分別填報,其中所填寫關於每人的資料均屬詳盡及確實無訛。

I declare that, to the best of my knowledge and belief, the attached forms include one form for every person who is within the scope of Note 1(a) and that the particulars relating to each such person are fully and truly stated.

姓名: (請用正楷)
Name: (in Block Letters)

簽署:
Signature:

電郵地址:
E-mail address:

電話號碼:
Telephone No.:

職位:

日期:

Designation:

Date:

敘明: 東主(如屬獨資經營業務)/首合夥人(如屬合夥業務)/公司秘書、經理、董事或清盤人(如屬法團)/主要職員(如屬團體)/非居住香港人士的代理人。

State: Proprietor for a sole proprietorship business / Precedent Partner for a partnership business / Company Secretary, Manager, Director or Liquidator for a corporation / Principal Officer for a body of persons / Agent for a non-resident person.

只供稅務局人員填寫 FOR OFFICIAL USE ONLY

☐ TC2121

☐ C/A

IR849 for:

☐ B/A

☐ B. Name

☐ Cess.

No. of 56B

收集個人資料聲明

- 你所提供的資料將用作本局執行稅務法例的有關事宜。
- 本局可能會把部分資料交給法例授權可接收的其他人士。
- 除了《個人資料(私隱)條例》規定的豁免範圍之外，你有權要求查閱及改正你的個人資料。
- 查閱及改正你的個人資料的要求應以書面向評稅主任提出(香港郵政總局郵箱132號)，同時請註明你於本局的檔案號碼。

PERSONAL INFORMATION COLLECTION STATEMENT

- The information provided by you will be used for purposes relating to the administration of tax laws in this Department.
- This Department may give some of the information to other parties authorized by law to receive it.
- Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data.
- A request for access to and correction of your personal data should be addressed in writing to the Assessor (G.P.O. Box 132, Hong Kong). Please also quote your file number in this Department.

罪行及罰則

《稅務條例》規定對犯有下列事項的人士施以重罰：—

- (a) 不遵照通知書的規定填交報稅表而無合理辯解；
- (b) 填報不確的報稅表而無合理辯解；
- (c) 虛報資料意圖逃稅或協助他人逃稅；或
- (d) 有應課或可能應課薪俸稅的僱員，因開始受僱、離職或離開香港而不以書面通知本局且無合理辯解。(如僱員即將離港，僱主在向本局發出通知日期起計1個月內，如無局長的書面同意，不得向該僱員支付任何款項。但在該月內，如該僱員授意僱主在他/她應得款項中扣起部分代付稅款，僱主可向局長支付此筆款項。)

OFFENCES AND PENALTIES

The Inland Revenue Ordinance provides heavy penalties for any person who:-

- (a) fails to comply with the requirements of a notice to make a return without reasonable excuse;
- (b) makes an incorrect return without reasonable excuse;
- (c) makes a false return with a fraudulent intent to evade tax, or to assist any other person to evade tax; or
- (d) fails to give notice in writing of a commencement or cessation of employment, or the departure from Hong Kong, of any employee, who is or is likely to be chargeable to Salaries Tax without reasonable excuse. (Where such employee is about to leave Hong Kong the employer must not, for a period of 1 month from the date of giving such notice, make any payment to the employee, except with the Commissioner's written consent. He / She may, however, during that month pay to the Commissioner out of moneys due to the employee such sum as the employee may direct him / her to pay.)

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☐ Replacement of the form (sheet no. _____)
submitted on _____ (DD/MM/YYYY)
("✓" the above box where applicable and fill in date & sheet no.)

- (The business name is required) _____ Sheet No. (See Note 2)

- | | | |
|--|----------------------|--|
| Mr/Mrs/Ms/Miss #
(Delete whichever is inapplicable) | Surname | |
| | Given Name | |
| | Full Name in Chinese | |

10. Period of employment for the year from 1 April 2015 to 31 March 2016 to
Day Month Year Day Month Year

- | Particulars | Period | | | | | | | Amount (HK\$) | | | | | |
|--|--------|-------|------|----|-----|-------|------|---------------|--|--|--|--|--|
| | Day | Month | Year | | Day | Month | Year | EXCLUDE CENTS | | | | | |
| Salary/Wages | | | | to | | | | | | | | | |
| Leave Pay | | | | to | | | | | | | | | |
| Director's Fee | | | | to | | | | | | | | | |
| Commission/Fees (<i>See Note 4</i>) | | | | to | | | | | | | | | |
| Bonus (<i>See Note 5</i>) | | | | to | | | | | | | | | |
| Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities (<i>See Note 6</i>) | | | | to | | | | | | | | | |
| Certain Payments from Retirement Schemes (<i>See Note 7</i>) | | | | to | | | | | | | | | |
| Salaries Tax paid by Employer | | | | to | | | | | | | | | |
| Education Benefits (<i>See Note 8</i>) | | | | to | | | | | | | | | |
| Gain realized under Share Option Scheme (<i>See Note 9</i>) | | | | to | | | | | | | | | |
| Any other Rewards, Allowances or Perquisites (<i>See Note 10</i>)
Nature _____ | | | | to | | | | | | | | | |
| Pensions (<i>See Note 11</i>) | | | | to | | | | | | | | | |
| Total | | | | | | | | | | | | | |

- | Address | Nature
(e.g. House,
Flat, Serviced
Apartment,
No. of Rooms
in Hotel, etc.) | Period Provided | | Rent (HK\$) paid during the year | | | |
|---------|---|-----------------|----|----------------------------------|-------------------------------|--|------------------------------------|
| | | From | To | To landlord
by
Employer | To landlord
by
Employee | Refunded to
Employee
by Employer | Paid to
Employer
by Employee |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

- Amount (if known) (This amount must also be included in item 11 (See Note 13))

- Space for Employer's official chop

Date _____

FOR OFFICIAL USE

Form BIR56A

1. Declaration

- (a) Form IR56B should be completed and filed 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 (See Note 3 below) for the year from 1 April 2015 to 31 March 2016 amounted to **\$120,000** or above (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, irrespective of any amount paid and whether resident in Hong Kong or not.
 - Employees of any overseas company who were assigned or seconded to your company during the year from 1 April 2015 to 31 March 2016 for duties in or outside Hong Kong.
 - Persons to whom a pension was paid or accrued during the year from 1 April 2015 to 31 March 2016. In the case of those pensioners who have left Hong Kong permanently, only pensions in excess of **\$120,000** need to be reported.
 - Former employees and former directors who, during the year from 1 April 2015 to 31 March 2016, 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 or former directors who did not have any other income chargeable to Salaries Tax during the year, only the gain realized in excess of **\$120,000** needs to be reported (See Note 9(b) below).
- (b) Please enter the number of sheets of Form IR56B you have attached in item (1) and / or item (2) of Form BIR56A. Regarding the Form IR56B for an employee, do not include it in both item (1) and item (2). If there are no such persons as described in Note 1(a) above, please state "NIL" in item (1) of Form BIR56A and cross out item (2).
- (c) If you choose to submit Form IR56B in paper form, you may :-
- use the printed form for the relevant year provided by the Department;
 - download the form at www.ird.gov.hk; or obtain the form from the 'Fax-A-Form' Service at 2598 6001. (Form must be printed on white plain A4 size paper.)
- (d) **Control List**
This refers to the control list generated by the "IRD Software" provided by the Inland Revenue Department to employers, or software developed by your company and approved by the Department.
- (e) The Declaration on the Form BIR56A and all Forms IR56B / control list submitted with the Form BIR56A must be signed by the Proprietor for a sole proprietorship business, Precedent Partner for a partnership business, Company Secretary / Manager / Director / Liquidator for a corporation, Principal Officer for a body of persons or Agent for a non-resident person.
- (f) **Information on Form BIR56A and each Form IR56B/control list submitted must be complete and legible. All the forms and the control list must be signed by the same responsible person referred to in Note 1(e).**

Form IR56B

2. General Matters

- Forms IR56B should be submitted in **alphabetical order of surnames and then other names.**
- Each Form IR56B should be marked in numerical order starting from "1". ONE** numbering sequence should be used.
- Fill in the H.K. Identity Card No. of the employee at item 3(a).** If the employee does not have H.K. Identity Card, provide his / her passport number and country of issue at item 3(b). **Inform the Department in writing once the employee's H.K. Identity Card No. is known.**
- Provide a copy of the completed Form IR56B to each person in Note 1(a) above. Copies of the completed Forms IR56B should be retained for your own reference.
- All amounts must be shown in **HK dollars** (excluding cents). You may visit www.ird.gov.hk/eng/tax/ind_stp.htm to check the average exchange rates of major foreign currencies for Salaries Tax purposes.

3. Income to be reported

- Salaries Tax is charged on employment income arising in or derived from Hong Kong which includes income derived from services rendered in Hong Kong and remuneration paid to an employee under certain service company arrangements.
- Complete item 13 for those employees assigned or seconded to you and **include the whole of income paid by the overseas company** in item 11.
- The **gross income** before any deductions rather than the net sum should be reported. For example, recoupment from employees in respect of expenses paid by you on their behalf; portions of income considered attributable to services rendered outside Hong Kong, etc. should be included in the gross income.
- Contributions to Recognized Retirement Schemes by employer and employee**
Report the **GROSS income** before deduction of contributions to recognized retirement schemes by employee at item 11(a). Mandatory and voluntary contributions made by employer should **NOT** be reported. For example :-
 - Monthly salary of employee = \$20,000
 - Employer's and employee's respective monthly contribution to a recognized retirement scheme = $\$20,000 \times 5\% = \$1,000$
 - The net monthly sum received by employee = $\$20,000 - \$1,000 = \$19,000$
 - The amount to be reported at item 11(a) = $\$20,000 \times 12 \text{ months} = \$240,000$
 - Employer's contributions of \$12,000 (i.e. $\$1,000 \times 12 \text{ months}$) should **NOT** be reported at item 11.
- Income received by owners and / or their spouses from their unincorporated businesses (such as sole proprietorship or partnership businesses) is not chargeable to Salaries Tax and thus should **NOT** be reported on the Form IR56B.
- Income received by persons other than employees should not be reported on the Form IR56B. Such payments should be reported on the Form IR56M. However, if the recipient is a corporation or non-local person, filing of Form IR56M is not required.

4. Item 11(d) Commission / Fees

The commission and fees to be reported are the amounts that the employee or former employee became entitled to claim during the year from 1 April 2015 to 31 March 2016.

5. Item 11(e) Bonus

If the employee is entitled to claim payment of a bonus in respect of the year from 1 April 2015 to 31 March 2016 under the terms of employment, the amount of bonus must be reported irrespective of when it was paid. In all other circumstances the amount of bonus actually paid to the employee during the year from 1 April 2015 to 31 March 2016 must be reported.

6. Item 11(f) Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities

- The amount to be reported here refers to the following sums accrued or paid during the period from 1 April 2015 to 31 March 2016 :-
 - a lump sum payment or gratuity paid upon retirement or termination of any office or employment or any contract of employment;
 - payment in lieu of notice, whether paid under the term of an employment contract or the Employment Ordinance; and
 - deferred pay or arrears of pay resulting from a salaries or wages award.
- However, severance payment or long service payment made in accordance with the Employment Ordinance should not be included. For example :-
 - An employee working for 8 years with monthly salary of \$12,000 terminated the employment
 - Retirement scheme benefits (that part attributable to employer's contributions) or contract gratuity = \$50,000
 - Amount of severance payment actually made by employer = \$96,000
 - The excess amount made to be reported at item 11(f)**
 $= \$82,000 \text{ (i.e. } \$96,000 - \$14,000\text{)}$
 $\text{*Amount of severance payment required to be made under the Employment Ordinance}$
 $= (\$12,000 \times 2/3 \times 8) - \$50,000$
 $= \$14,000$

(Note: If an employee ceased to be employed during the year, Form IR56B should not be completed. Instead, **Form IR56F** should be completed and filed for the employee not later than 1 month before the date of cessation. You may file **Form IR56F** electronically using GovHK (www.gov.hk/etax), download **Form IR56F** at www.ird.gov.hk or obtain it from the 'Fax-A-Form' Service at 2598 6001 (select the language and press keys (3)(2)(3)).)

7. Item 11(g) Certain Payments from Retirement Schemes

(a) Occupational Retirement Scheme

The following payments from occupational retirement scheme should be reported :-

- (i) Unrecognized scheme : so much of any amount received as represents the employer's contributions.
- (ii) Recognized scheme [ORSO scheme]: so much of any amount received by reason **other than** termination of service, death, incapacity, terminal illness or retirement as represents the employer's contributions or in case of termination of service, so much of any excess of the amount received over the proportionate benefit as defined in section 8(4) and (5) of the Inland Revenue Ordinance which represents the employer's contributions.
- (iii) Any payment received pursuant to a judgment given under section 57(3)(b) of the Occupational Retirement Schemes Ordinance that is attributable to the employer's contributions. The aforesaid payment is awarded by the court in respect of the shortfall between the employee's vested benefits and the amount received by him / her upon the winding up of the scheme.

(b) Mandatory Provident Fund Scheme (MPF Scheme)

The following payments from MPF Scheme should be reported :-

- (i) so much of any amount received by reason **other than** termination of service, death, incapacity, terminal illness or retirement as represents the employer's **voluntary** contributions; or
- (ii) in case of termination of service, so much of any excess of the amount received or taken to have been received [#]over the proportionate benefit as defined in section 8(4) and (5) of the Inland Revenue Ordinance which represents the employer's **voluntary** contributions.

[#] Upon termination of service, if the employee chooses to retain his accrued benefits as represents the employer's **voluntary** contributions within the MPF Scheme or transfer them to another MPF Scheme, section 8(9) of the Inland Revenue Ordinance deems the employee to have received the accrued benefits at the date of termination of service. Accordingly the proportionate benefit rule needs to be considered and the excess amount should be reported.

(c) Proportionate Benefit Rule

- (i) The proportionate benefit rule is used to determine the amount to be reported where an employee terminates employment and receives (or is taken to have received) benefits from an ORSO Scheme or a MPF Scheme. The rule provides that if an employee has worked for less than 10 years for an employer, the amount received or taken to have been received under the scheme, upon termination of service, in respect of the employer's **voluntary** contributions is exempt to the following extent :-

$$\text{Accrued benefit under the scheme} \times \frac{\text{completed months of service}}{120}$$

* For a MPF Scheme, the accrued benefit is equal to the employer's **voluntary** contributions.

For example, where :-

- the accrued benefit received under an ORSO Scheme or a MPF Scheme is \$100,000
- the number of completed months of service is 72

The proportionate benefit would be -

$$\$100,000 \times 72/120 = \$60,000$$

Accordingly, the amount to be reported at item 11(g) would be -

$$\text{Amount received} - \text{Proportionate Benefit}$$

$$= \$100,000 - \$60,000 = \$40,000$$

- (ii) In relation to the proportionate benefit rule, it is the length of service with the employer and not the length of scheme membership that is taken into account in the calculation of the benefit.

8. Item 11(i) Education Benefits

Education benefits are any amounts paid by an employer in connection with the education of an employee's child / children.

9. Item 11(j) Gain realized under share option scheme

- (a) If, during the year from 1 April 2015 to 31 March 2016, an employee or a director **exercised, assigned or released** any share option granted by the employer or by any other corporation in respect of his / her employment with or office in the employer, any resulting gain calculated in accordance with section 9(4) of the Inland Revenue Ordinance ("share option gain") should be reported here.

- (b) Any share option gain realized by a **former employee or a former director** during the year from 1 April 2015 to 31 March 2016 should also be reported here. If there was only one exercise, assignment or release transaction, the date of transaction should be shown as both the start date and the end date at item 10. If there were more than one transaction, the date of the first transaction should be shown as the start date and the date of the last transaction should be shown as the end date at item 10. A list should be provided, containing the following information in respect of each such former employee or former director :-

- (i) name and HKIC no. / passport no.; and

- (ii) the sheet number of Form IR56B.

- (c) If an employee or a director was **granted** a share option by the employer or by any other corporation in respect of his / her employment with or office in the employer during the year from 1 April 2015 to 31 March 2016, a list should be provided, containing the following information in respect of each such employee or director :-

- (i) name and HKIC no. / passport no.;

- (ii) name of the corporation in respect of which the option was granted; and

- (iii) the number of shares subject to the option.

10. Item 11(k) Any other Rewards, Allowances or Perquisites

The amount to be reported here should include any :-

- (a) perquisites in cash or of such a nature that either they may be converted into cash or are money's worth. Examples are motor car as a gift, award of shares, etc.;
- (b) cash allowances for food, travelling, servants, housing, cost of living, etc.;
- (c) "Dim Yung" commission;
- (d) payment or reimbursement by the employer of personal expenses contracted and incurred by the employee;
- (e) tips, including sums known by the employer to have been received by the employee from other persons; and
- (f) amount paid by the employer for holiday journey benefits enjoyed by the employee or his family members.

11. Item 11(l) Pensions

Only pensions paid by the employer should be included here.

12. Item 12 Place of Residence provided

- (a) A place of residence provided includes places where all or part of the rent paid by employees has been refunded, and details must be shown on whether the place was provided by the employer or an associated corporation. For the purposes of this note, the term "associated corporation" means a corporation over which the employer has control or if the employer is a corporation, a corporation which has control over the employer or a corporation which is under the control of the same person as is the employer. Control means the power of a person, either by means of holding shares or by means of powers granted, to conduct the affairs of the corporation in accordance with his / her wishes.

- (b) Where two or more employees shared the place of residence provided, please include a note to that effect at item 14 of Form IR56B.

13. Item 13 Payment by an overseas company

The amount to be reported is the amount paid by the overseas company. However, this sum **MUST** also be included at item 11 of Form IR56B (See Note 3(a) above).

14. Other Obligations of An Employer and Further Information

- (a) You may visit www.ird.gov.hk/eng/pdf/ir56h_e.pdf to read information regarding the other obligations of an employer;
- (b) Specimens of completed Employer's return can be viewed at www.ird.gov.hk/eng/tax/ere.htm#A02, or obtained through the "Fax-A-Form" Service at 2598 6001 (select the language and press keys (3) (7));
- (c) For further information or assistance, you may:-
 - (i) visit www.ird.gov.hk and view the related information under "Tax Information : Employers";
 - (ii) write (G.P.O. Box 132 Hong Kong) or fax (2877 1232) to the Assessor, quoting your file number and day-time contact telephone number;
 - (iii) telephone 187 8022; or
 - (iv) call at the Central Enquiry Counter at 1/F of the Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.