



Inland Revenue Department

Requirement Specifications for Submission of Form IR56M in Printed Copy (in A4 Size) Generated by Self-developed Software

Application for Submission of Computerized Printed IR56M

1. ***This Requirement Specifications is applicable to form IR56M (Notification Of Remuneration Paid To Persons Other Than Employees) submitted to Inland Revenue Department (“the Department”) in printed copy generated by self-developed computer software.***
2. An employer who wishes to develop its own software to print the form IR56M for submission must first seek approval from the Department. To apply for approval, the employer should furnish:
 - A written application with the employer’s name, employer’s file number (a sample application letter is attached at Appendix A); and
 - Three sample sheets of form IR56M printed from testing data.

Note:

- (i) **Do not use real data of employees and their HKIC no. to prepare the test forms.**
 - (ii) **Make sure that the words “For Testing Only” are prominently printed on each of the sample form submitted.**
3. The application should be sent to:

Computer Section,
Inland Revenue Department,
16/F, Revenue Tower,
5 Gloucester Road, Wan Chai, Hong Kong
4. As the format of IR56M will be reviewed every year, the Department reserves the right to make amendments to the Requirement Specifications as and when the circumstances warrant. However, reasonable notice will be given to employers so that necessary amendments can be made in time. The approval for submission of IR56M in printed copy generated by self-developed software can be withdrawn if any of the requirements specified by the Department is not met.

Requirements and Important Notes for Submission of Computerized Printed IR56M

5. The detailed Requirements and Important Notes for Submission of Computerized Printed IR56M are listed below, and a sample of hard copy of form IR56M is attached at Appendix B for reference.

6. The heading of each printout should read as:

NOTIFICATION
OF REMUNERATION PAID TO PERSONS OTHER THAN EMPLOYEES
FOR THE YEAR ENDED 31 MARCH YYYY

(where YYYY represents the year to which the return is related, e.g. 2018)

7. The form for submission must be printed on plain stationery of A4 Size. The font size of the characters should not be smaller than 12 characters per inch. Do not print in horizontal position of stationery or in compressed character mode.
8. A provision of 6 numeric characters should be provided for 'Sheet no.'. Each sheet of form IR56M should be marked in numeric order starting from '900001' corresponding to the alphabetical sequence of the surnames and then other names of the recipients. Only one sheet number range should be used without skipping and overlapping.
9. The information of the following items must be completed in *bold type* and printed at the right hand side (in a straight column) of the computer stationery and be highlighted by 4 asterisks, viz. :

	<u>Example</u>
Sheet No.	900001 ****
Name	CHAN, TAI MAN ****
HKIC No.	XA123456(7) ****
Sex	M ****
Marital Status	2 ****
Period of Service	01/04/2017 to 31/03/2018 ****
Total Income	\$ 100,000,000 ****
Sum Withheld Indicator	0 ****
Remarks Indicator	0 ****

Notes : (i) All the information completed for the above items must be *right justified* in a straight column at the right hand side and with only 2 spaces in between the item and its adjacent 4 asterisks to avoid leaving a big gap between them to facilitate data input of the above completed information by the Department.

(ii) The 'Period of Service' should be expressed by numeric characters in the form of DD/MM/YYYY to DD/MM/YYYY e.g. 01/04/2017 to 31/03/2018.

(iii) The 'Total' field should not be left blank and cents should not be included. The numeric "0" should be printed in the 'Total' field for a 'Nil' return.

10. Name of Recipient

- (a) The 'Name of Recipient' should be printed at the right hand side in the format of "Surname, Given Name" as follows :-

CHAN, TAI MAN ****

- (b) Name of recipient should be the same as that on Hong Kong Identity Card.

11. The H.K. Identity Card No. must be supplied in exactly the same format as that shown on the recipient's H.K. Identity Card or left blank only if recipient does not possess a H.K. Identity Card.
12. As regards the 'Name of Spouse', the spouse's name should be in the format of "Surname, Given Name", e.g. WONG, MEI MEI.
13. As regards the 'Particulars of income accruing during the period of service' in item 6, fill in the income amount with the appropriate type of income.
14. If the recipient's remunerations are paid in non-Hong Kong currency, the non-Hong Kong remunerations must be converted by average buying rate into Hong Kong dollars for reporting in the form IR56M. Average exchange rates of major currencies can be found in the Department's website (www.ird.gov.hk/eng/tax/ind_stp.htm).
15. If a sum was withheld from the payment to settle the amount of tax due by the recipient, the numeric "1" should be printed for the tax withheld indicator in item 7 and the amount withheld should be furnished.
16. The numeric '0' must be provided for 'Remarks' in item 8.
17. The form must be duly signed with the designation of the signatory stated and dated. The signatory would normally be 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.

* * * * Important Notes to Employers * * * *

1. This form should be returned to the Inland Revenue Department with form IR6036B.
2. After lodgement of this form, if there is any subsequent amendment to the reported income / other information, furnish a revised form IR56M showing the Revised Income and the highlighted words 'REPLACEMENT-PREVIOUS FORM SUBMITTED ON DAY / MONTH / YEAR' at the top right-hand corner of the form. Alternatively, the employer may choose to complete and submit the replacement / additional form IR56M through eTAX service.
3. It is the employer's obligation to ensure that all data furnished for the recipients in the form IR56M are correct before submitting the same to the Department. Please provide a copy of the completed form IR56M to the recipients to assist him / her in completing his/her tax return.
4. The format of form IR56M is reviewed periodically. The Department reserves the right to make any amendments as and when the circumstances warrant. However, reasonable notice will be given to payers so that necessary amendments can be made in time. The approval for submission of form IR56M in computerized format will be withdrawn if any of the requirements / amendments specified by the Department is not complied with.



稅務局

Inland Revenue Department

Appendix A

To: Assessor
Computer Section,
Inland Revenue Department,
16/F, Revenue Tower,
5 Gloucester Road, Wan Chai, Hong Kong

Employer's File No.: _____

**Application for Submission of
Employer's Returns with Computerized IR56 Forms / Records
Generated by Employer's Self-developed Software**

- ☐ (i) I/My Company would like to apply for the approval of submission of the following IR56 Form in softcopy generated by self-developed software: -

☐ IR56B

☐ IR56M

For each IR56 Form in the above application, the following items are enclosed for your verification: -

1. A removable storage device containing 20 to 30 testing data records of the IR56 Form complying with the current data requirement specifications.
2. Three sample sheets of the IR56 Form printed from the testing data records. [Already marked for testing only]
3. A copy of the Control List using the testing data records in the removable storage device. [Already marked for testing only]

☐ *Remark: This is an enhancement to previously approved software to comply with latest specifications.*

- ☐ (ii) I/My Company would like to apply for the approval of submission of the following IR56 Form in computerized printed copy generated by self-developed software: -

☐ IR56E

☐ IR56F

☐ IR56G

☐ IR56M

For each IR56 Form in the above application, the following item is enclosed for your verification: -

1. Three sample sheets of the IR56 Form printed from testing data. [Already marked for testing only]

Full Name of Person
Signing : _____

Signature : _____

Designation : _____

Date : _____

Name of Company: _____

Telephone: _____

☐ Put tick "✓" in the appropriate boxes

**NOTIFICATION
OF REMUNERATION PAID TO PERSONS OTHER THAN EMPLOYEES
FOR THE YEAR ENDED 31 MARCH 2018**

Payer's Employer's File No. : 6A1 - 12345676

Sheet No. :

900001 ****

Name of Payer : ABCD COMPANY

The following are the particulars of the recipient :-

1. For sole-proprietorship, partnership or an unincorporated body of persons

(a) Name of company :

(b) Business Registration No. :

2. For an individual

(a) Name of Recipient :

CHAN, TAI MAN ****

Full Name in Chinese : 陳大文

(b) H.K. Identity Card Number :

XA123456(7) ****

(c) Sex (M = Male, F = Female) :

M ****

(d) Marital status, if known :

2 ****

(1 = Single / Widowed / Divorced / Living Apart, 2 = Married) :

(e) (i) If married, full name of spouse : WONG, MEI MEI

(ii) Spouse's H.K. Identity Card Number / A456789(1)

Passport Number and place of issue (if known)

3. (a) Postal address :

(b) Tel. No. :

4. Capacity engaged :

5. Period for which service was rendered :

01/04/2017 to 31/03/2018 ****

6. Particulars of income accruing during the period of service :

Particulars	Period	Amount (HK\$) EXCLUDE CENTS
Type 1 : Subcontracting Fees	01/04/2017 - 31/03/2018	100,000,000
Type 2 : Commission		
Type 3 : Writer's / Contributor's Fees		
Others : (a) Artiste's Fees		
(b) Copyright / Royalties		
(c) Consultancy / Management Fees		
(d) Service Fees		
(e) Nature: _____		

Total : **100,000,000 ******

7. Whether a sum has been withheld from the above payment to settle

the tax due by the recipient : (0 = No, 1 = Yes)

0 ****

If yes, please state the amount withheld \$

8. Remarks :

0 ****

Signature :

Designation :

Date :

Partner
20/04/2018

Company's official chop