

Requirement Specifications for Submission of Form IR56F in Printed Copy (in A4 Size) Generated by Self-developed Software

Application for Submission of Computerized Printed IR56F

- 1. This Requirement Specifications is applicable to form IR56F (Notification By An Employer Of An Employee Who Is About To Cease To Be Employed) 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 IR56F 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 IR56F 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 IR56F 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 The approval for submission of IR56F in printed copy generated by self-developed software can be withdrawn if any of the requirements specified by the Department is not met.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 IR56F

5. The detailed Requirements and Important Notes for Submission of Computerized Printed IR56F are listed below, and a sample of hard copy of form IR56F is attached at Appendix B for reference.

IR56F Spec. - 1 - (Apr 2018)

6. The heading of each printout should read as:

NOTIFICATION

(Under Section 52(5) of the Inland Revenue Ordinance, Chapter 112) BY AN EMPLOYER OF AN EMPLOYEE WHO IS ABOUT TO CEASE TO BE EMPLOYED

- 7. The form for submission must be printed on plain stationery of <u>A4 Size</u>. The font size of the characters of the particulars highlighted with asterisks on the right hand side should not be smaller than 12 characters per inch. Do <u>not</u> print in horizontal position of stationery or in compressed character mode.
- 8. The information of the following items must be completed in *bold type* and printed at the <u>right-hand side</u> (in a straight column) of the computer stationery and be <u>highlighted</u> by 4 asterisks, viz:

	Example	
Employer's File No. 6A1-01234567	01234567 ***	**
Surname	CHAN ***	**
HKIC No.	A114455(7) ***	**
Sex	M ***	**
Marital Status	2 ***	**
Period of Employment	01/04/2017 to 10/02/2018 ***	**
Total Income	\$ 12,493,824 ***	**
Place of Residence Indicator	0 ***	**
Non-Hong Kong Income Indicator	0 ***	**

- Notes:(i) All the information completed for the above items must be *right justified* in a straight column at the <u>right hand side</u> and with *only* 2 spaces in between the item and its adjacent 4 asterisks to avoid leaving a big gap in between them to facilitate data input of the above completed information by the Department.
 - (ii) The 'Period of employment from the 1 April last to the last date of employment' should be expressed by <u>numeric characters</u> in the form of <u>DD/MM/YYYY</u> to <u>DD/MM/YYYY</u> e.g. 01/04/2017 to 10/02/2018.
 - (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.
- 9. Regarding employer's file number, it should be printed in the format of SECTION CODE (first 3 characters) + 8-CHARACTER NUMBER. This employer's file number should be printed *once again* at the <u>right hand side</u> *without* SECTION CODE and in the format of 8-CHARACTER NUMBER as per example below:-

Employer's File No. 6A1-01234567

01234567 ****

CHAN ****

Evampla

- 10. Name of Employee
 - (a) The 'Name of Employee' should be printed in the format of "Surname, Given Name" with the Surname printed *once again* at the <u>right hand side</u> as follows:-

CHAN, TAI MAN

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

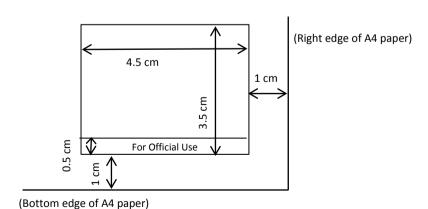
IR56F Spec. - 2 - (Apr 2018)

- 11. The H.K. Identity Card No. must be supplied in exactly the same format as that shown on the employee's H.K. Identity Card or left blank only if the employee 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. If the employee's emoluments are paid in non-Hong Kong currency, the emoluments must be converted by average buying rate into Hong Kong dollars for reporting in the form IR56F. Average exchange rates of major currencies can be found in the Department's website (www.ird.gov.hk/eng/tax/ind stp.htm).
- 14. As regards the 'Details of income from 1 April last to the last date of employment', all items of remuneration as shown in item 12 of the form IR56F provided by the Department should be furnished.
- 15. If place of residence is provided to the employee, the full particulars as specified in item 13 must be furnished.
- 16. If the employee was wholly or partly paid by a non-Hong Kong company either in Hong Kong or elsewhere, the 'Name of the non-Hong Kong company', its 'Address' and the 'Amount' paid (if known) (this amount must also be included in item 12) must be furnished in item 14.
- 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.
- 18. Please provide a space at the right bottom area of the form to print a box "For Official Use" with the following specifications:

Box size: 3.5 cm (H) x 4.5 cm (W) (minimum)

Position of the box: 1 cm from the bottom edge of the A4 paper (maximum)

1 cm from the right edge of the A4 paper (maximum)



IR56F Spec. - 3 -(Apr 2018)

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

- 1. If the employee is about to depart from Hong Kong, please complete form IR56G instead.
- 2. This form should be completed and returned not later than 1 month before date of cessation.
- 3. It is the employer's obligation to ensure that all data furnished for the employees in the form IR56F are correct before submitting the same to the Department. Please provide a copy of the completed form IR56F to your employee to assist him/her in completing his/her tax return.
- 4. Payments in lieu of notice accrued on or after 1 April 2012 (including payments made under section 7 of the Employment Ordinance) should be reported in item 12(d) of the form IR56F.
- 5. In item 12(e) of the form IR56F, "Certain Payments from Retirement Schemes" includes any payment subsequently received or is taken to have received from the scheme(s) in respect of voluntary contribution by employer.
- 6. After lodgement of this form, if there is any subsequent amendment to the reported income / other information, furnish a revised form IR56F and fill in all items afresh showing the Revised Total Income with highlighted words 'REPLACEMENT-PREVIOUS FORM SUBMITTED ON DAY / MONTH / YEAR' at the top right-hand corner. Alternatively, the employer may choose to complete and submit the replacement form IR56F through eTAX service.
- 7. If additional income is payable to an employee after he / she ceased to be employed, may furnish an "additional" form IR56F by inserting the additional amount in the appropriate item of the form. Mark the word "ADDITIONAL" clearly at the top right-hand corner. Alternatively, the employer may choose to complete and submit the additional form IR56F through eTAX service.
- 8. Do not file form IR56B in the following Annual Reporting of Employees' Income in respect of the reported case, so as to avoid double counting.
- 9. The format of form IR56F 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 employers so that necessary amendments can be made in time. The approval for submission of form IR56F in computerized format will be withdrawn if any of the requirements / amendments specified by the Department is not complied with.

IR56F Spec. - 4 - (Apr 2018)



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

(i)

Employer's File No.:	

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

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: -				
	 A removable storage device containing 20 to 30 testing data records of the IR56 Form complying with the current data requirement specifications. 				
	 Three sample sheets of the IR56 Form printed from the testing data records. [Already marked for testing only] 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)	(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: -				
	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

(Under Section 52(5) of the Inland Revenue Ordinance, Chapter 112)

For Official Use

BY AN EMPLOYER O	F AN EMPLOYEE WHO IS A	BOUT TO CEASE TO BE EM	IPLOYED 501
` ' 1 2	l-01234567 ABCD COMPANY		01234567 ****
	15/F, Fung Ming Building, 38 Sa	nn Po Kong, Kowloon	
To the best of my knowledge, this The following are the particulars		Hong Kong after cessation of	employment.
2. Name of Employee:	CHAN, TAI MAN 陳大文		CHAN ****
3. (a) H.K. Identity Card Number: (b) Passport Number and place of	f issue (if Employee has no H.K.	Identity Card):	A114455(7) ****
4. Sex (M = Male, F = Female):	1 / D' 1 / L' A	2 Marie 1)	M **** 2 ****
 5. Marital Status (1 = Single / Wid 6. (a) If married, full name of spous (b) Spouse's H.K. Identity Card 7. Residential Address: Flat A, 8/ 	se: WONG, MEI MEI Number / Passport Number and p		456789(1)
8. Postal Address after cessation of9. Capacity in which employed :	CLERK		
10. Reason for cessation (e.g. resign11. Period of employment from 1 A		,	17 to 10/02/2018 ****
12. Details of income from 1 April to Particulars	o the date of cessation of employ		Amount (HK\$) EXCLUDE CENTS
(a) Salary / Wages / Director's For (b) Leave Pay (c) Commission / Fees	ee / Pensions	01/04/2017 - 10/02/2018 01/04/2017 - 10/02/2018	12,345,678 123,456
(c) Commission / Fees (d) Back Pay, Payment in Lieu of or Gratuities (e) Certain Payments from Retire (f) Salaries Tax paid by Employe	ement Schemes	01/04/2017 - 10/02/2018	12,345
 (g) Gain realized under Share O_I (h) Other Rewards, Allowances e.g. Bonus, Education Benefi (i) Payments that have not been a AFTER the employee has lef 	or Perquisites ts, Shares (Nature) declared above but will be made		12 245
Nature:		Total:	12,345 12,493,824 ****
13. Particulars of Place of Residence Address: Nature: Period Provided: Rent Paid to Landlord by Empl Rent Paid to Landlord by Empl Rent Refunded to Employee by Rent Paid to Employer by Emp	oyer : oyee : Employer :	1 = Provided)	0 ****
14. Whether the employee was who by a non-Hong Kong company If yes, please state: Name of the non-Hong Kong condition Address: Amount (if known) (This amount the Address is the Amount the	(0 = No, 1 = Yes)		0 ****
	Signature :		
	Name :		
	Designation:		

Date:

Space for Employer's official chop