

**Requirement Specifications for Submission of Form IR56E
in Printed Copy (in A4 Size) Generated by Self-developed Software**

Application for Submission of Computerized Printed IR56E

1. ***This Requirement Specifications is applicable to form IR56E (Notification By An Employer Of An Employee Who Commences 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 IR56E 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 IR56E 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 IR56E 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 The approval for submission of IR56E in printed copy generated by self-developed software can be withdrawn if any of the requirements specified by the Department is not met.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 IR56E

5. The detailed Requirements and Important Notes for Submission of Computerized Printed IR56E are listed below, and a sample of hard copy of form IR56E is attached at Appendix B for reference.

6. The heading of each printout should read as:

NOTIFICATION
(Under Section 52(4) of the Inland Revenue Ordinance, Chapter 112)
BY AN EMPLOYER OF AN EMPLOYEE WHO COMMENCES TO BE EMPLOYED

7. The form for submission must be printed on plain stationery of A4 Size. 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 not 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 right hand side (in a straight column) of the computer stationery and be highlighted by 4 asterisks, viz :

Example

| | | | |
|------------------------------------|--------------|----------------------|-------------|
| Employer's File No. | 6A1-01234567 | 01234567 | **** |
| Name | | CHAN, TAI MAN | **** |
| HKIC No. | | A114455(7) | **** |
| Sex | | M | **** |
| Marital Status | | 2 | **** |
| Date of Commencement of Employment | | 01/05/2018 | **** |
| Monthly Rate of Fixed Income | | \$ 12,345 | **** |
| 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 right hand side 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 'Date of Commencement of Employment' should be expressed by numeric characters in the form of DD/MM/YYYY e.g. 01/05/2018.

(iii) The 'Monthly Rate of Fixed Income' should be provided with cents excluded.

9. Regarding employer's file number, it should be printed in the format of SECTION CODE (first 3 characters) + 8-CHARACTER Numbers. This employer's file number will be printed *once again* at the right-hand side *without* SECTION CODE and in the format of 8-CHARACTER Number as per example below :-

| | | | |
|---------------------|--------------|----------|------|
| Employer's File No. | 6A1-01234567 | 01234567 | **** |
|---------------------|--------------|----------|------|

10. Name of Employee

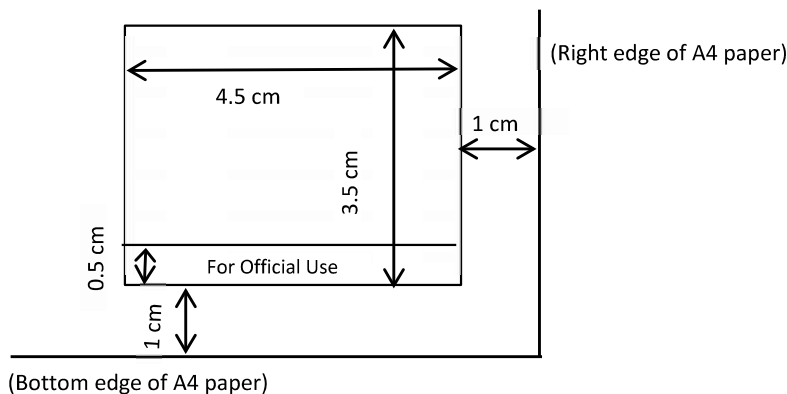
(a) The 'Name of Employee' should be printed at the right hand side in the format of "Surname, Given Name" as follows :-

CHAN, TAI MAN ****

(b) Name of employee 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 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 IR56E. Average exchange rates of major currencies can be found in the Department's website (www.ird.gov.hk/eng/tax/ind_stp.htm).
14. If place of residence is provided to the employee, the full particulars as specified in item 11(d) of the form IR56E provided by the Department must be furnished.
15. 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' and its 'Address' must be furnished in item 12.
16. Notify whether the employee has been **conditionally** granted a share option prior to be employed in Hong Kong, which can be exercised after rendering services in Hong Kong in item 13.
17. The forms 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)



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

1. You are required to complete and return the form IR56E within 3 months from the date of commencement of employment if the employee is or is likely to be chargeable to Salaries Tax under Inland Revenue Ordinance.
2. It is the employer's obligation to ensure that all data furnished for the employees in the form IR56E are correct before submitting the same to the Department. Please provide a copy of the completed form IR56E to your employee to assist him/her in completing his/her tax return.
3. After lodgement of this form, if there is any subsequent amendment to the reported income / other information, furnish a revised form IR56E and fill in all items afresh 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 online complete and submit the replacement / additional form IR56E through eTAX service.
4. The format of the form IR56E 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 paper form IR56E in computerized format will be withdrawn if any of the requirements / amendments specified by the Department is not complied with.



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
(Under Section 52(4) of the Inland Revenue Ordinance, Chapter 112)
BY AN EMPLOYER OF AN EMPLOYEE WHO COMMENCES TO BE EMPLOYED

56E

Particulars of the employer :-

1. (a) Employer's File No. : 6A1-01234567
 (b) Name of Employer : ABCD COMPANY
 (c) Address of Employer : 15/F, Fung Ming Building, 38 San Po Kong, Kowloon

01234567 ****

Particulars of the employee :-

2. Name of Employee :
 Full Name in Chinese : 陳大文
3. (a) H.K. Identity Card Number :
 (b) Passport number and place of issue (if Employee has no H.K. Identity Card):
4. Sex (M = Male, F = Female) :
5. Marital Status (1 = Single / Widowed / Divorced / Living Apart, 2 = Married) :
6. (a) If married, full name of spouse : WONG, MEI MEI
 (b) Spouse's H.K. Identity Card Number : A456789(1)
 / Passport Number and place of issue (if known) :
7. Residential Address : Flat A, 8/F, 5 Mei Lai Road, Kowloon
8. Postal Address (if different from (7) above) : Same as above
9. Capacity in which employed : CLERK

CHAN, TAI MAN ****

A114455(7) ****

M ****

2 ****

10. Date of Commencement of Employment :

01/05/2018 ****

11. Terms of Employment

- (a) Monthly Rate of Fixed Income :
 (b) Monthly Rate of Allowance (e.g. Cost of Living) :
 (c) Fluctuating Income (e.g. Commission, Bonus, Gratuity) :
 (d) Particulars of Place of Residence provided :
 (0 = Not provided, 1 = Provided)
 Address :

HK\$ 12,345 ****

0 ****

Nature :

Monthly Rent Paid to Landlord by Employer :

Monthly Rent Paid to Landlord by Employee :

Monthly Rent Refunded to Employee by Employer :

Monthly Rent Paid to Employer by Employee :

12. Whether the employee was wholly or partly paid either in Hong Kong or elsewhere
 by a non-Hong Kong company : (0 = No, 1 = Yes)

0 ****

If yes, please state :

Name of the non-Hong Kong company :

Address :

13. Whether the employee has been **conditionally** granted a share option prior to commencing to be employed in Hong Kong, which can be exercised after rendering services in Hong Kong
 (0 = No, 1 = Yes) (THIS BOX MUST BE COMPLETED) 0
 If yes, supply information, as an attachment, on details of the number and type of shares covered by the option, the consideration (if any) paid for the grant of the option, the consideration required to exercise the option and the period within which the option must be exercised.

Space for Employer's official chop

Signature :

Name :

Designation :

Date :

For Official Use