



Inland Revenue Department

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 The approval for submission of IR56F in printed copy generated by self-developed software can be withdrawn if any of the requirements specified by the Department is not met.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.

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 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 :

	<u>Example</u>
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 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 'Period of employment from the 1 April last to the last date of employment' should be expressed by numeric characters in the form of DD/MM/YYYY to DD/MM/YYYY 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 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 ****
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10. Name of Employee

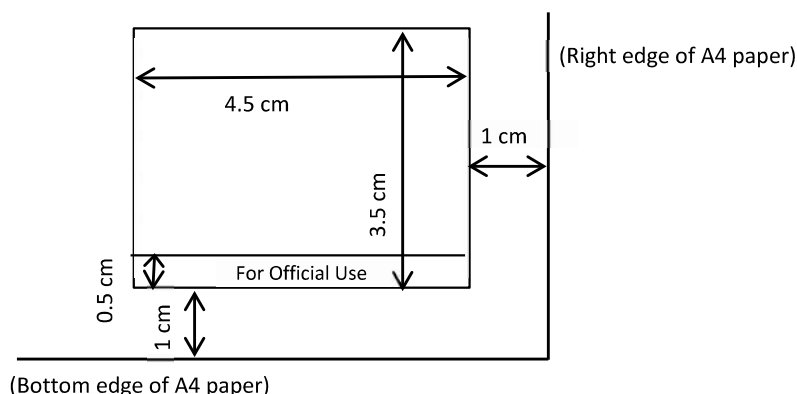
(a) The 'Name of Employee' should be printed in the format of "Surname, Given Name" with the Surname printed *once again* at the right hand side as follows :-

CHAN, TAI MAN	CHAN ****
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(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 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)



****** 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.



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(5) of the Inland Revenue Ordinance, Chapter 112)

BY AN EMPLOYER OF AN EMPLOYEE WHO IS ABOUT TO CEASE TO BE EMPLOYED

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 ****

**To the best of my knowledge, this employee will NOT be leaving Hong Kong after cessation of employment.
 The following are the particulars of the employee :-**

2. Name of Employee : CHAN, TAI MAN
 Full name in Chinese : 陳大文

CHAN ****

3. (a) H.K. Identity Card Number :
 (b) Passport Number and place of issue (if Employee has no H.K. Identity Card) :

A114455(7) ****

4. Sex (M = Male, F = Female) :

M ****

5. Marital Status (1 = Single / Widowed / Divorced / Living Apart, 2 = Married)

2 ****

6. (a) If married, full name of spouse : WONG, MEI MEI

- (b) Spouse's H.K. Identity Card Number / Passport Number and place of issue (if known) : A456789(1)

7. Residential Address : Flat A, 8/F, 5 Mei Lai Road, Kowloon

8. Postal Address after cessation of employment [if different from (7) above] : Same as above

9. Capacity in which employed : CLERK

10. Reason for cessation (e.g. resignation, retirement, dismissal, death etc.) : Resignation

11. Period of employment from 1 April to the date of cessation of employment : 01/04/2017 to 10/02/2018 ****

12. Details of income from 1 April to the date of cessation of employment :

Particulars	Period	Amount (HK\$) EXCLUDE CENTS
(a) Salary / Wages / Director's Fee / Pensions	01/04/2017 - 10/02/2018	12,345,678
(b) Leave Pay	01/04/2017 - 10/02/2018	123,456
(c) Commission / Fees		
(d) Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities		
(e) Certain Payments from Retirement Schemes		
(f) Salaries Tax paid by Employer	01/04/2017 - 10/02/2018	12,345
(g) Gain realized under Share Option Scheme		
(h) Other Rewards, Allowances or Perquisites e.g. Bonus, Education Benefits, Shares (Nature.....)		
(i) Payments that have not been declared above but will be made AFTER the employee has left employment Nature:		12,345
Total :		12,493,824 ****

13. Particulars of Place of Residence provided : (0 = Not provided , 1 = Provided)

0 ****

Address :

Nature :

Period Provided :

Rent Paid to Landlord by Employer :

Rent Paid to Landlord by Employee :

Rent Refunded to Employee by Employer :

Rent Paid to Employer by Employee :

14. Whether the employee was wholly or partly paid either in Hong Kong or elsewhere

0 ****

by a non-Hong Kong company : (0 = No, 1 = Yes)

If yes, please state :

Name of the non-Hong Kong company :

Address :

Amount (if known) (This amount must also be included in item 12) :

Space for Employer's official chop

Signature :

Name :

Designation:

Date :

For Official Use