

填寫 2024/25 僱主報稅表(BIR56A)範本

填表前，請參看『BIR56A 表格的附註及說明』及瀏覽稅務局網頁 www.ird.gov.hk。



稅務局
薪俸稅

INLAND REVENUE DEPARTMENT
SALARIES TAX

僱主填報的薪酬及退休金報稅表

EMPLOYER'S RETURN OF REMUNERATION AND PENSIONS

在 2024 年 4 月 1 日至 2025 年 3 月 31 日的年度內

FOR THE YEAR FROM 1 APRIL 2024 TO 31 MARCH 2025

2025

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.

6Y1-12345678

6Y1



Good Harvest (HK) Co Ltd
Room 401 Lucky Commercial Bldg
5 Lucky Road
Hong Kong

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

香港九龍政府總部5號
稅務中心
Inland Revenue Centre,
5 Concorde Road, Kai Tak,
Kowloon, Hong Kong.
香港九龍協滿道郵政局郵
箱28744號
Concorde Road Post
Office
Box No. 28744

網址 Web site:
www.ird.gov.hk
電話:
Tel. No.:
187 8022

郵箱號碼是根據僱主檔案的所屬組別而列印，詳情可參閱本局網頁：
www.ird.gov.hk /chi/cu_pobox.htm。

根據《稅務條例》的規定，請你填妥本報稅表，並將在上述年度內屬於背頁附註 1(a) 範圍內的人士的資料，依照現附上的 IR56B 表格的規定，填報該表格，並於本表發出日期起計 1 個月內交回本局。本局不接納以圖文傳真交回的報稅表。請細閱背頁的「附註及說明」，然後按指示填寫本報稅表。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 return and give the particulars stated on the enclosed Form IR56B in respect of all persons who were within the scope of Note 1(a) overleaf during the year. This return must be submitted to the Department WITHIN 1 MONTH from the date of issue of this return. Submission by facsimile is not acceptable. Please read and follow the Notes and Instructions overleaf 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 黃敬昌

WONG KAI-CHEONG, TONY
Assistant Commissioner

日期: 2025年4月1日
Date: 01 APR 2025

如你的通訊地址(見上方)或業務地址已更改，而未曾通知本局，請在下方敘明新地址：—

If you have not informed the Department of the change of postal address (see above) / business address, please state below the new address:—

通訊地址 Postal Address

香港成功道 2 號成功商業大廈 2 3 0 室

業務地址 Business Address

同上

在上述年度，你是否須就任何人士 [詳情見背頁附註 1(a)] 申報 IR56B 表格？(請在適當空格內加上「✓」號及填寫下方聲明書)
During the above year, were there any persons you are required to file Forms IR56B in their respect [See Note 1(a) overleaf for details] ?
(Please "✓" in the appropriate box and complete the Declaration below)

有 YES ✓

填寫第 (1) 及 / 或 (2) 項適用的部分
Complete item(s) (1) and / or (2), as appropriate

沒有 NO

提交 IR56B 表格的形式：
Form(s) IR56B is / are submitted in the form of:

申報的 IR56B 表格數目
No. of Form IR56B Reported

(1) 以文本形式提交，現隨本報稅表附上文本 IR56B 表格。
paper and the paper Form(s) IR56B is / are attached.

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(2) 以電子紀錄的形式並經由稅務局的僱主電子報稅服務提交。
現隨本報稅表附上已簽署的文本核對表 [見背頁附註 1(d)]。
electronic record(s) via the Department's Employer's Return e-Filing Services.
A signed paper Control List is now attached [See Note 1(d) overleaf].

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- 如沒有屬於 BIR56A 表格的附註及說明的附註 1(a) 範圍內的人士，請在「沒有」的方格內加上「✓」號，而無需填寫第(1)及(2)項。

- 只需填寫以紙張形式交回該年度的 IR56B 表格數目。無須包括 IR56E/F/G/M 表格的數目。

聲明書 (填報不正確報稅表或觸犯其他稅務條例可招致重罰) [見背頁]
DECLARATION (Making an incorrect return or committing other offences under the Inland Revenue Ordinance may result in heavy penalties) [See Overleaf]

現謹此聲明，據本人所知所信 (i) 本人已就所有屬於背頁附註 1(a) 範圍內的人士提交 IR56B 表格及 (ii) 本報稅表、IR56B 表格、核對表及所有附件所填報的資料均屬真確，並無遺漏。
I declare that, to the best of my knowledge and belief, (i) I have submitted a Form IR56B for each and every person who was within the scope of Note 1(a) overleaf and (ii) the information given on this return, Form(s) IR56B, Control List and all other documents attached is true, correct and complete.

姓名 (請用正楷): 曾富有
Name (in Block Letters):

簽署: [Signature]
Signature:

電郵地址: goodharvest@goodharvest.com.hk
E-mail Address:

電話號碼: 3456 1234
Telephone No.:

職位: 董事
Designation:

日期: 22.4.2025
Date:

敬明: 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、投資經理*、臨時清盤人或清盤人 (如屬法團) / 主要職員 (如屬團體) / 非居民人士的代理人 [見背頁附註 1(e)].
State: Proprietor (for sole proprietorship businesses) / Precedent Partner (for partnership businesses) / Company Secretary, Manager, Director, Investment Manager*, Provisional Liquidator or Liquidator (for corporations) / Principal Officer (for bodies of persons) / Agents for non-resident persons [See Note 1(e) overleaf].

只適用於開放式基金型公司 Only applicable to open-ended fund companies

只供稅務局人員填寫 FOR OFFICIAL USE ONLY

TC2112
BIR56A (4/2024)

TC2121

C/A

IR849 for: B/A

Bus. Name

Cess.

No. of IR56B

[] [] [] [] [] []

電郵地址主要用作發放一般的稅務資訊給僱主。

其他重要職位的人士也可簽署，例如財務主管、行政總裁、執行董事等。

請提供負責處理 IR56B 的職員電話號碼。

- 必須由所列明的人士親自簽署，並不接受他人代簽或以圖章 / 打印形式取代簽署。
- 必須遞交簽署妥的 BIR56A 正本。本局不接納以影印本 / 圖文傳真本 / 掃描本交回的表格。

- 只需填寫已透過僱主電子報稅服務的混合模式所上傳的 IR56B 紀錄之數目 (並非上載資料檔案的數目)。

- 由系統所匯出的核對表 (附有二維碼及交易參考編號) 須由簽署 BIR56A 的同一負責人簽署，並連同已簽署妥的 BIR56A 一併交回本局。

稅務局網頁中的有用資料

- 稅務資料 > 個別人士 > 用作計算薪俸稅的主要貨幣平均兌換率
- 電子服務 > 填報僱主報稅表格的電腦格式 > 僱主電子報稅
- 常見問題 > 報稅表 > 填寫僱主報稅表

BIR56A 表格的附註及說明 NOTES AND INSTRUCTIONS FOR FORM BIR56A

- (a) 你應就以下人士填報及提交 IR56B 表格，申報該人士於有關年度的入息總額：—
 - 所有僱員（包括日薪及非日薪勞工、工人及透過服務公司安排收取報酬的僱員），不論是否香港居民，其入息總額超過有關課稅年度的基本免稅額（如僱用期未滿 1 年，則按比例遞減）。2024/25 課稅年度的基本免稅額為 \$132,000。有關最近 7 個課稅年度的基本免稅額，你可瀏覽 www.ird.gov.hk > 稅務資料 - 個別人士 / 公司業務 > 個別人士 > 基本及其他免稅額 > 更多關於免稅額的修訂的資料。
 - 董事、已婚人士及可能有其他應課薪俸稅收入的非全職僱員，不論任何款額及該人士是否香港居民。
 - 由非香港實體調派或借調給你在本港或本港以外地區服務的僱員。
 - 由你支付或應支付退休金的人士。至於已長期離港而支取退休金的人士，則在其退休金金額超過有關課稅年度的基本免稅額時始須填報。
 - 前僱員及前董事，因行使、轉讓或放棄其憑藉受聘於你的僱員身份或所任職位而取得的股份認購權而變現所得的收益。如該前僱員或前董事在申報年度內沒有其他應課薪俸稅收入，則在其股份認購權獲得的變現收益超過有關課稅年度的基本免稅額時始須填報。
 - (b) 「年度」一詞是指列印於本報稅表首頁所示，由 4 月 1 日至 3 月 31 日的 12 個月期間。
 - (c) 如你須為任何人士（即屬於 BIR56A 表格的附註及說明的附註 1(a) 所述的人士）填報 IR56B 表格，你必須把文本及 / 或電子紀錄形式提交的 IR56B 表格數目（並非資料檔案的數目）適當地在第 (1) 及 / 或 (2) 項分別申報。如無 IR56B 表格需作提交，請在「沒有」的方格內加上「✓」號。請注意，不論以文本或電子紀錄形式提交，在本報稅表內你應就每名人士只提交 1 份 IR56B 表格。
 - (d) 如透過僱主電子報稅服務提交 IR56B 表格至稅務局，本報稅表必須連同於上載資料檔案時由該系統所匯出並顯示有交易參考編號及二維碼 (QR Code) 的核對表一併提交。
 - (e) 本報稅表的聲明書及所有一併提交的 IR56B 表格 / 核對表，必須由東主（如屬獨資經營業務）、首合夥人（如屬合夥經營業務）、公司秘書 / 經理 / 董事 / 投資經理（只適用於開放式基金型公司） / 臨時清盤人 / 清盤人（如屬法團）、主要職員（如屬團體）簽署。非居住於香港的人士可由代理人代行。本報稅表及每張 IR56B 表格 / 核對表必須由同一負責人簽署。
2. 有關如何填報 IR56B 表格的詳情及僱主的其他申報責任，你可參閱載於 www.ird.gov.hk > 公用表格及小冊子 > 小冊子 > 僱主 > 「IR56B 表格的附註及說明」及「僱主的申報責任」。

- (a) You should complete and submit Form IR56B for each of the following persons to report his/her total income for the relevant year: -
 - Employees (including labourers, workers, etc. whether daily paid or otherwise, and employees who have received remuneration through service company arrangements), whether Hong Kong residents or not, whose total income is in excess of Basic Allowance of the relevant year of assessment (if employed for less than a year, a proportionately reduced amount). The Basic Allowance for the year of assessment 2024/25 is \$132,000. For the prescribed amount for Basic Allowance of the latest 7 years of assessment, please visit www.ird.gov.hk > Tax Information – Individuals/Businesses > Individuals > Basic & Other Allowances > More on changes in allowances.
 - Directors, married persons and part-time employees who were likely to have other income chargeable to Salaries Tax, irrespective of the amount paid and whether they are Hong Kong residents.
 - Employees of any non-Hong Kong entity who were assigned or seconded to you for duties in or outside Hong Kong.
 - Persons to whom a pension was paid or accrued. In the case of pensioners who have left Hong Kong permanently, only those pensioners whose pension exceeded the Basic Allowance for the relevant year of assessment are required to be reported.
 - Former employees and former directors who have realized gain by the exercise, assignment or release of any share option previously granted in respect of their former employment with or office in you. If the former employees or former directors did not have any other income chargeable to Salaries Tax during the relevant year, only those whose share option gain realized is in excess of the Basic Allowance of the relevant year are required to be reported.
 - (b) The term “year” refers to the twelve-month period from 1 April to 31 March as shown on the front page of this return.
 - (c) If you should submit Form IR56B in respect of any persons (i.e. persons falling within the scope of Note 1(a) of the Notes and Instructions for BIR56A), you should complete item(s) (1) and/or (2), as appropriate, to report the respective number(s) of Form IR56B reported in the form of paper and/or electronic records (not the number of data file). If you have no Form IR56B to submit, please tick the Box “NO”. Please note that no matter in the form of paper or electronic records, you should only submit ONE Form IR56B for each person in this return.
 - (d) If the Form(s) IR56B is / are submitted to the Department via the Employer’s Return e-Filing Services, you must submit this return together with the Control List showing the Transaction Reference Number and QR Code generated by the system when uploading the data file(s).
 - (e) The Declaration on this return and all the Form(s) IR56B / Control List submitted with this return must be signed by the Proprietor (for sole proprietorship businesses), Precedent Partner (for partnership businesses), Company Secretary / Manager / Director / Investment Manager (only applicable to open-ended fund companies) / Provisional Liquidator / Liquidator (for corporations), Principal Officer (for bodies of persons). Non-resident persons may appoint agents to act on their behalf. This return and all attached Form(s) IR56B / Control List must be signed by the same responsible person.
2. For details about how to complete the Form IR56B and other obligations of an employer, please refer to the pamphlets “Notes and Instructions for Form IR56B” and “Obligations of an Employer”, which are available at www.ird.gov.hk > Public Forms and Pamphlets > Pamphlets > Employers.

罪行及罰則 OFFENCES AND PENALTIES

《稅務條例》規定對犯有下列事項的人士施以重罰：—

- 不遵照通知書的規定填交報稅表而無合理辯解；
- 填報不確的報稅表而無合理辯解；
- 虛報資料意圖逃稅或協助他人逃稅；或
- 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。）

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

- fails to comply with the requirements of a notice to make a return without reasonable excuse;
- makes an incorrect return without reasonable excuse;
- makes a false return with a fraudulent intent to evade tax, or to assist any other person to evade tax; or
- 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.)

收集個人資料聲明 PERSONAL INFORMATION COLLECTION STATEMENT

你必须提供本報稅表所要求的個人資料。如你違反相關法例規定，你或須面對本局專責執行的法例所規定的刑罰和法律行動。此外，若你不提供所需資料，你的申請／要求／通知將不獲受理。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任（地址為香港郵政總局郵箱 132 號），同時請註明你於本局的檔案號碼。

It is obligatory for you to supply the personal data as required by this return. Breach of the statutory requirement may render you liable to penalty or other actions as provided under the Ordinances administered by the Department. Moreover, if you fail to supply the required information, your application/request/notification will not be accepted for processing. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. 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. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.