

Specimen on Completion of Form IR56B - For Employees Still Under Employment as at 31 March

Please refer to "Notes and Instructions for Forms B.I.R.56A and I.R.56B" and IRD web site www.ird.gov.hk before completion.

Submit the form in alphabetical order of employees' surname and then other name. Sheet no. should be marked on each IR56B in numerical order. If both computerized and manual IR56Bs are filed, the sheet no. of computerized IR56Bs should start from 1 whereas the sheet no. of manual IR56Bs should start from 900001.

Full name per HKID Card or Passport.

Check with the employee whether a HKID Card has been issued by the Immigration Department. If the employee has been allotted a HKID Card after the submission of the form, please notify IRD soonest possible of his HKID Card number.

Supply the latest address. Remind employee to notify IRD of change in postal address.

Include all the income paid by overseas company. (Item 13 should also be completed)

Use numerical values when filling the date.

Report the gross income before any deductions, e.g. employee's contributions to MPF/recognized occupational retirement scheme. Contributions by employer should not be reported.

Include gains realized by former employees. Please provide relevant details. Refer to Note 9 and Additional Information 3 below.

Include share awards, tips, holiday journey benefits and sums known by the employer to have been received by the employee from other persons owing to employment. Exclude reimbursement of business expenses.

For remuneration paid in foreign currency, convert to HK dollars. You may obtain the exchange rates table through Fax-A-Form Service or from IRD web site.

**INLAND REVENUE DEPARTMENT
EMPLOYER'S RETURN OF REMUNERATION AND PENSIONS**

FOR OFFICIAL USE

FOR THE YEAR FROM 1 APRIL 2008 TO 31 MARCH 2009

Replacement of the form (sheet no. _____) submitted on _____ (DD/MM/YYYY) ("✓" the above box where applicable and fill in date & sheet no.)

Please provide a copy of the completed I.R.56B to your employee and retain a copy for reference.

6 T 1 1 2 3 4 5 6 7 8

1. Employer's File No. (as shown at the top left hand corner of the address box on Form B.I.R.56A) 6 T 1

Name of Employer..... Good Harvest (HK) Co Ltd
(The business name is required) Sheet No. (See Note 2) 1 7

2. Name of Employee or Pensioner (See Note 1(a))

Mr/Ms/Ms#	Surname	T I N
	Other Names in Full	BIU YI
	Full Name in Chinese	田表易

3. (a) H.K. Identity Card Number (See Note 2) (This field must be completed) → E 1 2 3 4 5 6 7

(b) Passport Number and country of issue (if Employee has no H.K. Identity Card) (This box must be completed) → M 2

4. Sex (Insert the appropriate code: M=Male, F=Female) (This box must be completed) → M

5. Marital Status (Insert the appropriate code: 1=Single/Widowed/Divorced/Living Apart, 2=Married) 2

6. (a) If married, full name of spouse TSANG HING SUNG

(b) Spouse's H.K. Identity Card Number/Passport Number and country of issue (if known) E246801(2)

7. Residential Address Flat 306, Justice Bldg., 1 Justice Road, HK

8. Postal Address (if different from (7) above)

9. (a) Capacity in which employed Sales Manager (Asia Pacific)

(b) If part time, the name of his/her principal employer (if known)

10. Period of employment for the year from 1 April 2008 to 31 March 2009 01|04|2008 to 31|03|2009
Day Month Year Day Month Year

11. Particulars of Income accruing for the year from 1 April 2008 to 31 March 2009 (See Note 3):—

Particulars	Period							Amount (HK\$)						
	Day	Month	Year	to	Day	Month	Year	EXCLUDE CENTS						
(a) Salary/Wages	01	04	2008	to	31	03	2009	6	1	1	2	0	0	0
(b) Leave Pay				to										
(c) Director's Fee				to										
(d) Commission/Fees (See Note 4)				to										
(e) Bonus (See Note 5)	01	04	2008	to	31	03	2009	1	0	0	0	0	0	0
(f) Back Pay, Terminal Awards, and Gratuities, etc. (See Note 6)				to										
(g) Certain Payments from Retirement Schemes (See Note 7)				to										
(h) Salaries Tax paid by Employer				to										
(i) Education Benefits (See Note 8)				to										
(j) Gain realized under Share Option Scheme (See Note 9)				to										
(k) Any other Rewards, Allowances or Perquisites (See Note 10)				to										
(l) Pensions (See Note 11)				to										
Total								7	1	1	2	0	0	0

Include share awards, tips, holiday journey benefits and sums known by the employer to have been received by the employee from other persons owing to employment. Exclude reimbursement of business expenses.

For remuneration paid in foreign currency, convert to HK dollars. You may obtain the exchange rates table through Fax-A-Form Service or from IRD web site.

If housing allowance is reported in item 11(k), no need to provide details on the place of residence. Just put down "0" in the box.

12. Particulars of Place of Residence provided (See Note 12) (0=Not provided, 1=Provided) (This box must be completed) → **1**

Address	Nature (e.g. House, Flat, Serviced Apartment, No. of Rooms in Hotel, etc.)	Period Provided		Rent (HK\$) paid during the year			
		From	To	To Landlord by		Refunded to Employee	Paid to Employer by Employee
				Employer	Employee		
Rm 406, Peace Bldg., 5 Peace St., HK	Flat	1.4.08	31.8.08	100,000	0	0	10,000
Rm 306, Justice Bldg., 1 Justice Rd., HK	Flat	1.9.08	31.3.09	0	154,000	140,000	0

13. Whether the employee was wholly or partly paid by an overseas company either in Hong Kong or overseas ... (This box must be completed) → **1**

(0=No, 1=Yes)
If yes, please state:
Name of the overseas company Good Harvest (International) Co Ltd
Address No. 8, 400th Street, New York, USA
Amount (if known) (This amount must also be included in item 11 (See Note 13)) US\$40,000 (HK\$312,000)

14. Remarks (See Note 12(b))

Space for Employer's official chop

Signature (See Note 1(e)) *[Signature]*
Designation Director
Date 21.4.2009

Delete whichever is inapplicable.
I.R.56B

If 2 or more employees share the place of residence, specify in item 14.

Complete every item. If not applicable, fill in "0".

The employer must have exercised proper control and supervision on the actual use of the housing benefit. Otherwise, the housing benefit should be treated as a cash allowance and reported in item 11(k). Refer to Additional Information 3.

Additional Information

- Do not complete IR56B again if the income has already been reported in IR56F/G previously submitted.
- You should file revised IR56B if you need to amend any items after filing IR56B. "✓" the box for replacement of form and fill in date & sheet no. at the right hand top corner. Refer to "Additional or Revised Employer's Returns" of Fax-A-Form Service. The employee also needs to rectify any error or omissions in his/her return if he/she had not included the additional amount in his/her return. For details, refer to Page 1 of Guide to Tax Return – Individuals.
- On how to report different kinds of income and place of residence for an employee, please visit IRD web site, Tax Information → Employers → Employee's income.
- When reporting details, please use the printed form of IR56B provided by IRD, download the form from IRD web site or obtain the form from the Fax-A-Form Service (2598 6001). See note 1(c) of "Notes and Instructions for Forms B.I.R.56A and I.R.56B".