



Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
of the People's Republic of China

**Requirements Specification for
Preparation of IR56G Data File Using Employer's Self-developed Software**

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Requirements Specification for

Preparation of IR56G Data File Using Employer's Self-developed Software

1. Introduction

- 1.1 The Inland Revenue Department (“the Department”) encourages employers to submit the IR56 forms in electronic format. Employers can prepare the required data file by using the IR56 Forms Preparation Tool provided by the Department or develop their own software (“Self-developed Software”) in accordance with the Department’s requirements specifications. In the latter case, employers must obtain **approval** before they can file the respective IR56 forms in computerized format to the Department by using Self-developed Software.
- 1.2 Before the introduction of this new requirements specification (“Requirements Specification”) for the preparation of Notification by an Employer of an Employee who is about to Depart from Hong Kong (“IR56G”), employers who have sought approval from the Department under the previous requirements specification (the “[Old Specification](#)”*) of form IR56G can only file the form in printed copy generated from Self-developed Software. This document sets out the requirements for preparing IR56G data file for submission to the Department.
- 1.3 The data file prepared under this Requirement Specification **can only be filed via “Online Mode”** through the Employer’s Return e-Filing Services (“ER e-Filing Services”). For details of the submission process, please refer to paragraph 3 below. You may also visit the following webpage for more details:

<https://www.ird.gov.hk/eng/tax/err.htm>

Submission of the computerized printout or a removable storage device is NOT acceptable under this Requirements Specification.

- 1.4 For enquiry regarding the Requirements Specification, please call 183 5310 during office hours.

* Employers may continue to submit the IR56G forms printed by the approved Self-developed Software under the Old Specification until further notice. However, employers are encouraged to make changes to their software so as to comply with the Data Specification detailed in paragraph 4.1 so that they can file IR56G data file through the ER e-Filing Services as stated in paragraph 3. A fresh approval application in accordance with the procedures stated in paragraph 2 below is required.

2. **Procedures for Application of Approval to Submit IR56G Data File**

- 2.1 Employers who wish to submit IR56G data file by using Self-developed Software must first seek approval from the Department. Employers are required to submit the e-applications through the Department's website www.ird.gov.hk, select <**e-Application for Preparation of IR56 Form(s) by Using Employer's Self-developed Software**> under the <Electronic Services> page, and then upload the following files:
- One data file for IR56G (Original / Additional / Replacement) with 10 to 20 testing data records **complying with the Data Specification in paragraph 4.1.**

Note:

Do not use real data of employee to prepare the testing data records..

- 2.2 All applications submitted must comply with paragraph 4.1 of this Requirements Specification.
- 2.3 As the format of IR56G is reviewed from time to time, the Department reserves the right to make any amendments to the Requirements Specification when necessary. However, the Department will give reasonable notice to allow employers to make necessary amendments. The approval for submission of IR56G data file will be withdrawn if the submitted data file does not meet the requirements as specified by the Department.
- 2.4 For employers making enhancement to their Self-developed Software to comply with the Requirements Specification, they should submit an application per paragraph 2.1 above.
- 2.5 For any enquiry regarding the application of approval, please contact us via email at sto_c2@ird.gov.hk.

3. **Requirements and Important Notes for Submission of IR56G Data File**

3.1 Employers who have been obtained approval to use Self-developed Software under the Requirements Specification can only submit the IR56G data file to the Department through the **ER e-Filing Services** via the Online Mode.

(i) **Online Mode**

- An Authorized Signer* can submit the IR56G data file via the ER e-Filing Services after logging in his/her Individual Tax Portal (“ITP”) or Business Tax Portal (“BTP”) account. He/she has to use his/her ITP Password, “iAM Smart+” account (with digital signing function) or recognized personal digital certificate to sign the IR56G data file.

3.2 **The maximum number of IR56G records that can be uploaded or submitted in each transaction is 5,000.** If more than 5,000 IR56G records are required to be submitted, employers can do so by uploading or submitting several data files (each contains not greater than 5,000 records) one by one through the ER e-Filing Services. **Hard copy of IR56G is not required to be submitted to the Department again.**

3.3 **Submission of IR56G data file prepared according to the Requirements Specification via Mixed Mode or removable storage device is NOT acceptable.**

3.4 For further details regarding the ER e-Filing Services, please refer to our [website](#).

3.5 Original / additional / replacement IR56G records can be submitted in the same data file.

3.6 **It is the employer’s obligation to ensure that all data furnished for the employees in the IR56G data file are correct before uploading or submitting the data file.**

3.7 **Employers should provide their employees a copy of the IR56G records or printed forms in respect of the IR56G submitted to the Department for employees’ information and tax clearance.** A sample of such can be found in Appendix A.

* An Authorized Signer must be holding one of the following capacities:

- ♦ Proprietor (for sole proprietorship businesses).
- ♦ Precedent Partner (for partnership businesses).
- ♦ Director, Company Secretary, Manager, Provisional Liquidator or Liquidator (for corporations).
- ♦ Investment Manager (only applicable to incorporated open-ended fund companies).
- ♦ Principal Officer (for bodies of persons).
- ♦ Agents for non-resident persons.

4. Data Specification of IR56G Data File and Guidance Notes

4.1 The data specification is as follows:

4.1.1 The data file should be in standard XML format and comply with the Record Layout as listed in paragraph 4.1.2 and the Department's pre-defined specifications below:

- (i) The XML file should be encoded and saved in UTF-8 format with Byte Order Mark (BOM).
- (ii) The file should contain the XML Declaration as follows:-

```
<?xml version="1.0" encoding="UTF-8" standalone="yes"?>  
<IR56G xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"  
xsi:noNamespaceSchemaLocation="ir56g.xsd">
```

- (iii) Chinese and English characters shall be coded in:
 - (a) ISO/IEC 10646-1:2000, and the set of Chinese characters is restricted to the Chinese characters within the Chinese-Japanese-Korean(CJK) Unified Ideographs defined in ISO/IEC 10646-1:2000 or the characters included in the Hong Kong Supplementary Character Set - 2001 (HKSCS-2001); or
 - (b) ISO/IEC 10646:2003 with Amendment 1, and the set of Chinese characters is restricted to the Chinese characters within the CJK Unified Ideographs defined in ISO/IEC 10646:2003 with Amendment 1 or the characters included in HKSCS-2004.
- (iv) Uppercase and lowercase letters of Element Name as provided in the Record Layout in paragraph 4.1.2 should be strictly followed.
- (v) All XML elements are mandatory. For element with blank value, an empty-Element Name should still be provided. For example, if there is no Chinese name of the employee, the particular IR56G record should still contain the Element Name <NameInChinese></NameInChinese>.
- (vi) All character fields must be LEFT justified except the employee's Hong Kong Identity Card No. which should be RIGHT justified leading by a space if the HKIC No. only has one leading alphabet in the number.
- (vii) All numeric fields must NOT be blank and should be filled with zero(s) as default value.

4.1.2 Record Layout

Item No. marked with (m) are mandatory input fields for which blank or null values are not accepted.

<u>Item No.</u>	<u>Field Name</u>	<u>Element Name</u>	<u>Occurrence</u>	<u>Type</u>	<u>Maximum Number of Characters</u>	<u>Accepted Value</u>	<u>Remarks</u>
0	Root Element - IR56G						
1 ^(m)	Section	Section	One	Character	3		First 3 characters of Employer's File No. shown on the BIR56A / correspondence
2 ^(m)	ERN	ERN	One	Numeric	8		Last 8 digits of the Employer's File No.
3 ^(m)	Submission Date	SubDate	One	Numeric	8		In format 'YYYYMMDD' e.g. 20250420
4 ^(m)	Employer's Name	ErName	One	Character	70*		
5 ^(m)	Name of Signer	NAME_OF_SIGNER	One	Character	27*		
6 ^(m)	Designation	Designation	One	Character	25*		Proprietor/Precedent Partner or Nature of Office Held
7 ^(m)	No. of Records in Batch	NoRecordBatch	One	Numeric	5		The maximum number of records that can be submitted in one data file via ER e-Filing Services is 5,000. Thus, the acceptable range is from 00001 to 05000.
8 ^(m)	Total Income in Batch	TotIncomeBatch	One	Numeric	13		The aggregate sum of the "Total Income" for all the IR56G records.
9 ^(m)	Version Number	IR56VER	One	Character	5	G0001	The Version Number must be inputted and the value must be "G0001".
10	Employee's IR56G record	Employee	One or More				
10.1 ^(m)	Sheet No.	SheetNo	One	Numeric	6	000001 to 999999	If multiple data files are to be submitted, please allocate continuous range, e.g. 000001 to 005000 and 005001 to 010000.

<u>Item No.</u>	<u>Field Name</u>	<u>Element Name</u>	<u>Occurrence</u>	<u>Type</u>	<u>Maximum Number of Characters</u>	<u>Accepted Value</u>	<u>Remarks</u>
10.2	Employee's HKID with Check Digit	HKID	One	Character	9		In format AANNNNNC Refer to Guidance Note 4.2.1 Open and close brackets before and after the check digit should be excluded
10.3 ^(m)	Status	TypeOfForm	One	Character	1	O, A, R	"O" means Original IR56G record. "A" means Additional IR56G record. "R" means Revised IR56G record. Refer to Guidance Note 4.2.2
10.4 ^(m)	Employee's Surname	Surname	One	Character	20		Refer to Guidance Note 4.2.3
10.5 ^(m)	Employee's Given Names in Full	GivenName	One	Character	55		Refer to Guidance Note 4.2.3
10.6	Employee's Full Name in Chinese	NameInChinese	One	Character	25		UTF-8 encoding
10.7	Employee's Tax File-Section	EE_TAX_SECTION	One	Character	3		First 3 characters of the Employee's Tax File No
10.8	Employee's Tax File-PRN	EE_TAX_PRN	One	Character	9		The remaining characters of the Employee's Tax File No
10.9 ^(m)	Employee's Sex	Sex	One	Character	1	M, F	M - Male F - Female
10.10	Employee's Marital Status	MaritalStatus	One	Numeric	1	1, 2	1 - Single/ Widowed/ Divorced/ Living Apart 2 - Married
10.11	Employee's Passport No. and Place of Issue	PpNum	One	Character	40*		To be filled only if the employee does not have HKID
10.12	Spouse's Name	SpouseName	One	Character	50*		Refer to Guidance Note 4.2.4
10.13	Spouse's HKID with Check Digit	SpouseHKID	One	Character	9		Refer to Guidance Note 4.2.1
10.14	Spouse's Passport No. and Place of Issue	SpousePpNum	One	Character	40*		To be filled only if the employee's spouse does not have HKID

<u>Item No.</u>	<u>Field Name</u>	<u>Element Name</u>	<u>Occurrence</u>	<u>Type</u>	<u>Maximum Number of Characters</u>	<u>Accepted Value</u>	<u>Remarks</u>
10.15 ^(m)	Employee's Residential Address Line 1	RES_ADDR_LINE1	One	Character	30*		Refer to Guidance Note 4.2.5 Exclude the area, e.g. Hong Kong, Kowloon, New Territories, in this item
10.16	Employee's Residential Address Line 2	RES_ADDR_LINE2	One	Character	30*		
10.17	Employee's Residential Address Line 3	RES_ADDR_LINE3	One	Character	30*		
10.18 ^(m)	Area Code of Employee's Residential Address	AreaCodeResAddr	One	Character	1	H, K, N, F	H - Hong Kong K - Kowloon N - New Territories F - Others
10.19	Employee's Postal Address Line 1	POS_ADDR_LINE1	One	Character	30*		Refer to Guidance Note 4.2.5 Exclude the area, e.g. Hong Kong, Kowloon, New Territories, in this item
10.20	Employee's Postal Address Line 2	POS_ADDR_LINE2	One	Character	30*		
10.21	Employee's Postal Address Line 3	POS_ADDR_LINE3	One	Character	30*		
10.22	Area Code of Employee's Postal Address	POS_ADDR_AREA	One	Character	1	H, K, N, F	H - Hong Kong K - Kowloon N - New Territories F - Others
10.23	Capacity in which Employed	Capacity	One	Character	40*		
10.24 ^(m)	Year of the Reported Employment Period	RTN_ASS_YR	One	Numeric	4		If the reported income is for the period within 01/04/2024 to 31/03/2025, input "2025"
10.25 ^(m)	Date of Cessation of Employment	CESSATION_DATE	One	Numeric	8		In format YYYYMMDD E.g.20250725
10.26 ^(m)	Start Date of Employment	StartDateOfEmp	One	Numeric	8		In format YYYYMMDD e.g. 20250401
10.27 ^(m)	End Date of Employment	EndDateOfEmp	One	Numeric	8		In format YYYYMMDD e.g.20250725

<u>Item No.</u>	<u>Field Name</u>	<u>Element Name</u>	<u>Occurrence</u>	<u>Type</u>	<u>Maximum Number of Characters</u>	<u>Accepted Value</u>	<u>Remarks</u>	
10.28	Period of Salary/Wages	PerOfSalary	One	Character	19	}	Income should be expressed in Hong Kong dollars (refer to Guidance Note 4.2.7) and cents should be omitted in amount fields. The period should be reported as YYYYMMDD-YYYYMMDD (e.g. 20240401-20250331)	
10.29	Amount of Salary/Wages	AmtOfSalary	One	Numeric	9			
10.30	Period of Leave Pay	PerOfLeavePay	One	Character	19			
10.31	Amount of Leave Pay	AmtOfLeavePay	One	Numeric	9			
10.32	Period of Director's Fee	PerOfDirectorFee	One	Character	19			
10.33	Amount of Director's Fee	AmtOfDirectorFee	One	Numeric	9			
10.34	Period of Commission /Fees	PerOfCommFee	One	Character	19			
10.35	Amount of Commission /Fees	AmtOfCommFee	One	Numeric	9			
10.36	Period of Bonus	PerOfBonus	One	Character	19			
10.37	Amount of Bonus	AmtOfBonus	One	Numeric	9			
10.38	Period of Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities	PerOfBpEtc	One	Character	19			
10.39	Amount of Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities	AmtOfBpEtc	One	Numeric	9			Refer to Guidance Note 4.2.6
10.40	Period of Certain Payments from Retirement Schemes	PerOfPayRetire	One	Character	19			}
10.41	Amount of Certain Payments from Retirement Schemes	AmtOfPayRetire	One	Numeric	9			
10.42	Period of Salaries Tax Paid by Employer	PerOfSalTaxPaid	One	Character	19			
10.43	Amount of Salaries Tax Paid by Employer	AmtOfSalTaxPaid	One	Numeric	9			
10.44	Period of Education Benefits	PerOfEduBen	One	Character	19			
10.45	Amount of Education Benefits	AmtOfEduBen	One	Numeric	9			
10.46	Period of Gain Realized Under Share Option Scheme	PerOfGainShareOption	One	Character	19			

<u>Item No.</u>	<u>Field Name</u>	<u>Element Name</u>	<u>Occurrence</u>	<u>Type</u>	<u>Maximum Number of Characters</u>	<u>Accepted Value</u>	<u>Remarks</u>
10.47	Amount of Gain Realized Under Share Option Scheme	AmtOfGainShareOption	One	Numeric	9	<div style="border-left: 1px solid black; border-right: 1px solid black; border-bottom: 1px solid black; padding: 5px;"> </div>	<p>Income should be expressed in Hong Kong dollars (refer to Guidance Note 4.2.7) and cents should be excluded in the amount fields.</p> <p>The period should be reported as YYYYMMDD-YYYYMMDD (e.g. 20240401-20250331)</p>
10.48	Nature of 1st Any other Rewards, Allowances or Perquisites	NatureOtherRAP1	One	Character	35*		
10.49	Period of 1st Any other Rewards, Allowances or Perquisites	PerOfOtherRAP1	One	Character	19		
10.50	Amount of 1st Any other Rewards, Allowances or Perquisites	AmtOfOtherRAP1	One	Numeric	9		
10.51	Nature of 2nd Any other Rewards, Allowances or Perquisites	NatureOtherRAP2	One	Character	35*		
10.52	Period of 2nd Any other Rewards, Allowances or Perquisites	PerOfOtherRAP2	One	Character	19		
10.53	Amount of 2nd Any other Rewards, Allowances or Perquisites	AmtOfOtherRAP2	One	Numeric	9		
10.54	Nature of 3rd Any other Rewards, Allowances or Perquisites	NatureOtherRAP3	One	Character	35*		
10.55	Period of 3rd Any other Rewards, Allowances or Perquisites	PerOfOtherRAP3	One	Character	19		
10.56	Amount of 3rd Any other Rewards, Allowances or Perquisites	AmtOfOtherRAP3	One	Numeric	9		

<u>Item No.</u>	<u>Field Name</u>	<u>Element Name</u>	<u>Occurrence</u>	<u>Type</u>	<u>Maximum Number of Characters</u>	<u>Accepted Value</u>	<u>Remarks</u>
10.57	Nature of Payments that have not been declared above but will be made AFTER the employee has left employment	NATURE_PAYMENT_LEFT	One	Character	35*	}	Income should be expressed in Hong Kong dollars (refer to Guidance Note 4.2.7) and cents should be excluded in the amount fields.
10.58	Payments that have not been declared above but will be made AFTER the employee has left employment	OTHER_PAYMENTS_AMT	One	Numeric	9		
10.59 ^(m)	Total Income	TotalIncome	One	Numeric	9		The total income aggregated from Item No. 10.28 to 10.58. Cents should be excluded.
10.60 ^(m)	Place of Residence Indicator	PlaceOfResInd	One	Numeric	1	0, 1	0 - Place of Residence is not Provided by Employer 1 - Place of Residence Provided by Employer
10.61	Address of 1st Place of Residence	AddrOfPlace1	One	Character	90*	}	Refer to Guidance Note 4.2.7 The period should be reported as YYYYMMDD-YYYYMMDD (e.g. 20240401-20250331) and cents should be excluded in the amount fields.
10.62	Nature of 1st Place of Residence	NatureOfPlace1	One	Character	19*		
10.63	Period of 1st Place of Residence	PerOfPlace1	One	Character	19		
10.64	Rent of 1st Place of Residence Paid to Landlord by Employer	RentPaidEr1	One	Numeric	7		
10.65	Rent of 1st Place of Residence Paid to Landlord by Employee	RentPaidEe1	One	Numeric	7		
10.66	Rent of 1st Place of Residence Refunded to Employee by Employer	RentRefund1	One	Numeric	7		
10.67	Rent of 1st Place of Residence Paid to Employer by Employee	RentPaidErByEe1	One	Numeric	7		
10.68	Address of 2nd Place of Residence	AddrOfPlace2	One	Character	90*		

<u>Item No.</u>	<u>Field Name</u>	<u>Element Name</u>	<u>Occurrence</u>	<u>Type</u>	<u>Maximum Number of Characters</u>	<u>Accepted Value</u>	<u>Remarks</u>
10.69	Nature of 2nd Place of Residence	NatureOfPlace2	One	Character	19*	}	Refer to Guidance Note 4.2.7 The period should be reported as YYYYMMDD-YYYYMMDD (e.g. 20240401-20250331) and cents should be excluded in the amount fields.
10.70	Period of 2nd Place of Residence	PerOfPlace2	One	Character	19		
10.71	Rent of 2nd Place of Residence Paid to Landlord by Employer	RentPaidEr2	One	Numeric	7		
10.72	Rent of 2nd Place of Residence Paid to Landlord by Employee	RentPaidEe2	One	Numeric	7		
10.73	Rent of 2nd Place of Residence Refunded to Employee by Employer	RentRefund2	One	Numeric	7		
10.74	Rent of 2nd Place of Residence Paid to Employer by Employee	RentPaidErByEe2	One	Numeric	7		
10.75 ^(m)	Non-Hong Kong Income Indicator	OverseaIncInd	One	Numeric	1	0, 1	0 - Not wholly or partly paid by a Non-Hong Kong entity 1 - Yes
10.76	Amount Paid by Non-Hong Kong Entity	AmtPaidOverseaCo	One	Numeric	9	}	Refer to Guidance Note 4.2.9
10.77	Name of Non-Hong Kong Entity	NameOfOverseaCo	One	Character	60*		
10.78	Address of Non-Hong Kong Entity	AddrOfOverseaCo	One	Character	60*		
10.79 ^(m)	Date of departure	DEPART_DATE	One	Numeric	8		In format YYYYMMDD e.g. 20250725
10.80 ^(m)	Whether the Employee Salaries Tax will be borne by Employer	ST_BORNE_ER	One	Numeric	1	0, 1	0 - No 1 - Yes
10.81 ^(m)	Any Money payable held by Employer	MONEY_PAYABLE_H ELD_ER	One	Numeric	1	0, 1	0 - No 1 - Yes
10.82	Amount withheld by Employer	MONEY_PAYABLE_H ELD_ER_AMT	One	Numeric	9		To be filled only if "1" is inputted in item 10.81.
10.83	Reason for not withholding money	MONEY_PAYABLE_H ELD_ER_RES	One	Character	90*		To be filled only if "0" is inputted in item 10.81.

<u>Item No.</u>	<u>Field Name</u>	<u>Element Name</u>	<u>Occurrence</u>	<u>Type</u>	<u>Maximum Number of Characters</u>	<u>Accepted Value</u>	<u>Remarks</u>
10.84(m)	Reason for departure	RES_DEPART	One	Numeric	1	1, 2, 3, 4	"1"- Return to homeland "2" - Secondment "3" - Emigration "4" – Others
10.85	Reason for departure (Other)	RES_DEPART_OTHER	One	Character	30*		To be filled only if Reason 4 is inputted in item 10.84.
10.86 ^(m)	Whether the employee would return to HK	RETURN_TO_HK	One	Numeric	1	0, 1	0 - No 1 - Yes
10.87	Date of return	DATE_RETURN_TO_HK	One	Numeric	8		To be filled only if "1" is inputted in item 10.86. In format YYYYMMDD e.g. 20250725
10.88 ^(m)	Share option not yet exercised	SO_EXE	One	Numeric	1	0, 1	0 - No 1 – Yes
10.89	No. of shares not yet exercised	NUM_SO_EXE	One	Numeric	9		To be filled only if "1" is inputted in item 10.88.
10.90	Date of grant	DATE_GRANT	One	Numeric	8		To be filled only if "1" is inputted in item 10.88. In format YYYYMMDD e.g. 20250420

*Each Chinese Character would be counted as 2 Character bytes.

Example 1: “稅務局” would be counted as 6 Character bytes (3 Chinese Characters x 2 bytes)

Example 2: “IRD 稅務局” would be counted as 9 Character bytes (3 Characters x 1 byte + 3 Chinese Characters x 2 bytes)

4.1.3 See Appendix B for a sample file or download the sample file from the Department’s website [www.ird.gov.hk/eng/ese/erc.htm].

4.1.4 You may download the XML schema for verifying the XML file from the Department’s website [www.ird.gov.hk/eng/ese/erc.htm].

4.2 Guidance Notes

4.2.1 Hong Kong Identity Card No. of Employee and Employee's Spouse

- (a) The Hong Kong Identity Card No. (HKID with Check Digit) should adopt the exact format appearing on the recipient's H.K. Identity Card, i.e.

bANNNNNN(C) or

AANNNNNN(C)

where b denotes space

A denotes alphabet

N denotes numeric character

C denotes numeric character or the alphabet 'A'

(Note: Open and close bracket before and after the check digit must be excluded.)

- (b) Space or hyphen must not be inserted between the alpha and the numeric characters.
- (c) This field should only be left blank if the employee / employee's spouse does not have a H.K. Identity Card. In this case, the passport no. of the employee / employee's spouse and the place of issue should be provided in the respective fields for "Passport Number and Place of Issue".

4.2.2 Type of Form

- (a) Original - for form not previously filed for the employee concerned
- (b) Additional - for reporting additional income of an employee that has not been included in the form previous submitted (either paper or electronic)
- (c) Replacement - for correcting errors of the form previously submitted (either paper or electronic)

4.2.3 Surname and Given name

Surname and Given name should be the same as that on Hong Kong Identity Card.

4.2.4 Spouse's Name

Spouse's name should be in the format as follows :-

English Name: Surname, Given Name, e.g. WONG, MEI MEI

Chinese Name: 姓氏及名字，例如：黃美美

4.2.5 Employee's Residential Address / Employee's Postal Address

Please input the FULL ADDRESS (excluding the area) in the address field. Do NOT input "No Change", "Same As Above", "N/A", "-", etc. in the address field.

You are required to state the address of your employee in following format:

For address in English:

Flat → Floor → Name of Building → Building number and name of street → Name of Village, Town or District (Area, e.g Hong Kong, Kowloon, New Territories, should be excluded)

For address in Chinese:

鄉村、市鎮或地區名稱 → 街道名稱及門牌號數 → 建築物名稱、樓層及單位號碼(不包括地域，例如：香港、九龍、新界)

Example:

- ✓ Flat A, 8/F, 5 Mei Lai Road, Shatin
- ✓ 沙田美麗道 5 號 2501 室
- ✗ 2501 室, 美麗道 5 號, 沙田
- ✗ 沙田, 5 Mei Lai Road, 2501 室
- ✗ Shatin, Flat 2501, /F., Blk , 5 Mei Lai Road

4.2.6 Payment in Lieu of Notice

Following the clarification in the relevant provisions of the law by the Court of Final Appeal, payment in lieu of notice accrued on or after 1 April 2012 (including payments made under section 7 of the Employment Ordinance) will be assessed to Salaries Tax. Employers are required to report payment in lieu of notice (made by employer to employee) accrued on or after 1 April 2012.

4.2.7 Income in Non-Hong Kong Currency

For an employee who has received emoluments in non-Hong Kong currency, the emoluments must be converted to Hong Kong dollars and included in Item 11 under income details of the IR56G record. Average exchange rates of major currencies can be found in the Department's website (www.ird.gov.hk/eng/tax/ind_stp.htm).

4.2.8 Particulars of Place of Residence Provided

Full particulars of the place of residence provided must be furnished in the IR56G record of an employee if place of residence is provided. For those employees who were provided with place of residence at **more than two locations** for the same year, paper IR56G should be filed.

4.2.9 Payment Made by Non-Hong Kong Entity

If the employee is wholly or partly paid either in Hong Kong or elsewhere by a non-Hong Kong entity, the name and address of the non-Hong Kong entity, and the amount paid (if known) must be furnished. Any amount in non-Hong Kong currency must be converted to Hong Kong dollars and included in Item 12 under income details of the IR56G record.

5. **Submission of Other Computerized IR56 Forms**

The specification above is only applicable to the submission of IR56G in computerized format. If an employer also wishes to submit other IR56 forms, (i.e. IR56B, IR56E, IR56F and IR56M), by using Self-developed Software, separate application for approval has to be lodged with the Department for each form involved. For more information, please call 183 5310 during office hours.

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

1. This form should be completed and submitted not later than a month before date of departure and money should be withheld for tax clearance.
2. If additional income is payable to an employee after he / she left Hong Kong, furnish an “additional” form IR56G by inserting the additional amount in the appropriate item of the form. At the time of filing the “additional” form IR56G, the employer should withhold the money payable for a period of one month from the date of filing or until receiving a “Letter of Release” from the Department
3. Do not file form IR56B in the following annual reporting of employees’ income in respect of the reported case, so as to avoid duplication.

INLAND REVENUE DEPARTMENT LEAVING HONG KONG CASE
NOTIFICATION

BY AN EMPLOYER OF AN EMPLOYEE WHO IS ABOUT TO DEPART FROM HONG KONG

(Under section 52(6) of the Inland Revenue Ordinance, Cap. 112)

56G

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

PARTICULARS OF EMPLOYEE WHO WILL BE LEAVING HONG KONG ON OR ABOUT: 20/01/2025
Employee's Tax File No. with this Department (if known): 6A1-A1144557

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

3. (a) H.K. Identity Card Number : A114455(7) ****
(b) Passport Number and place of issue (if Employee has no H.K. Identity Card):

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: A456789(1)

/ Passport Number and place of issue (if known):

7. Residential address: Flat A, 8/F, Happy Garden, 1 Happy Road, Kowloon

8. Postal address after departure (if different from item 7 above):

9. Capacity in which employed: MANAGER

10. Period of employment from 1 April to the date of cessation of employment: 01/04/2024 to 18/01/2025 ****

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

Particulars	Period	Amount (HK\$)
(a) Salary / Wages	01/04/2024 - 18/01/2025	123,456
(b) Leave Pay		
(c) Director's Fee		
(d) Commission / Fees	01/04/2024 - 18/01/2025	12,345
(e) Bonus		
(f) Back Pay, Payment in Lieu of Notice, Terminal Awards or Gratuities		
(g) Certain Payments from Retirement Schemes		
(h) Salaries Tax Paid by Employer		
(i) Education Benefits		
(j) Gain realized under Share Option Scheme		
(k) Any other Rewards, Allowances or Perquisites		
(l) Payments that have not been declared above but will be made AFTER the employee has left employment		
Nature:		
(l) Payments that have not been declared above but will be made AFTER the employee has left employment		
Nature:		

Total: 135,801 ****

12. 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:

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

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

If yes, please state: Name of the non-Hong Kong entity:

Address:

Amount (if known) (This amount must also be included in item 11)

14. Whether the employee's Salaries Tax will be borne by employer (Please ✓): Yes No

15.* Any money, including any money payable, held under section 52(7) of the Inland Revenue Ordinance (Please ✓):

Yes, estimated amount HK\$ 8000 No, the reason is _____

16.* Reason for departure (Please ✓):

Return to homeland Secondment Emigration _____

17.* Whether the employee would return to Hong Kong (Please ✓):

Yes, probable date of return is _____ No / Very unlikely

18. Whether the employee has any share options granted by your company or any other corporation in respect of his/her employment with your company that are not yet exercised, assigned or released (Please ✓):

Yes, no. of shares not yet exercised: _____; date of grant: _____ No

* This item must be completed.

Signature: _____ Name: _____ Designation: _____ Date: _____

Sample File in XML Format for Submission of IR56G Data File

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