



Inland Revenue Department

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

**Requirements Specification for Preparation of Form IR56M
in Computerized Format Using Employer's Self-developed Software**

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**Requirements Specification for Preparation of Form IR56M
in Computerized Format Using Employer's Self-developed Software**

1. Introduction

- 1.1 The Inland Revenue Department (“the Department”) encourages employers and payer organizations (“the Payers”) to develop their own software (“Self-developed Software”) in accordance with the Department’s requirements specifications to prepare IR56 Forms in electronic format.
- 1.2 Employers and the Payers must obtain **written approval** before they can file the respective IR56 forms in computerized format to the Department by using output from Self-developed Software. This document sets out the requirements specification (“the Requirements Specification) for the preparation of Notice of Remuneration paid to Persons other than Employees (“IR56M”) in electronic format for submission to the Department.
- 1.3 The Payers who have obtained approval for using Self-developed Software to prepare IR56M should submit the **Annual Notification Covering Form (IR6036B)** with IR56M records in soft copy to the Department in accordance with the manner stated in paragraph 3 below. There is no need to forward hard copies of IR56M to the Department.
- 1.4 Upon the release of this new Requirements Specification, the Payers who have already obtained approval under the previous version of Requirements Specification to submit IR56M data file may continue to use the approved file format until further notice. However, they are encouraged to make changes to their software so as to comply with the updated data specification detailed in paragraph 4.1. Fresh application for approval is not required. Nevertheless, if the Payers need to confirm if the format of output of their enhanced program is in order, they may follow the procedure described in paragraph 2.1 to forward the amended data file in XML format to the Department for testing. For the Payers who have only obtained the Department’s approval to file printed version of IR56M using their Self-developed Software, approval must be sought from the Department if they wish to submit IR56M data file in future.
- 1.5 For enquiry regarding this Requirements Specification, please call 183 5310 during office hours. If you have an obligation to submit IR56M but have not received a form IR6036B, please call 187 8088.

2. **Procedures for Application of Approval to Submit Computerized IR56M**

- 2.1 The Payers who wish to submit computerized IR56M by using their own software must first seek approval from the Department. Payers 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 IR56M with 10 to 20 testing data records **complying with the Data Specification in paragraph 4.1**; and
 - To select and save three IR56M Forms in the PDF format (as per Appendix A) from the testing data records; and
 - The Control List (as per Appendix B) using the testing data records saved in the PDF file format.
- Note:**
- 1. Do not use real data of recipients to prepare the test data.**
 - 2. Make sure that the words “For Testing Only” are prominently printed at the top-left corner on each of the sample form submitted.**
- 2.2 All applications must comply with paragraph 4.1. Application under the former format per Appendix F will no longer be accepted.
- 2.3 As the format of IR56M 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 the Payers to make necessary amendments in the Self-developed Software. The approval for submission of IR56M in computerized format will be withdrawn if the submitted data file or printed form does not meet the requirements as specified by the Department.
- 2.4 For any enquiry regarding the application of approval, please contact us via email at sto_c@ird.gov.hk.

* Application by using form IR1474 is no longer accepted.

3. Requirements and Important Notes for Submission of Computerized IR56M

3.1 The Payers who have obtained approval to use Self-developed Software to prepare and submit IR56M data file should deliver all the documents and data file listed below to:-

Document Processing Centre 1,
Inland Revenue Department,
6/F, Inland Revenue Centre,
5 Concorde Road, Kai Tak, Kowloon, Hong Kong

- (i) a duly signed Annual Notification Covering Form (IR6036B);
- (ii) a removable storage device containing the IR56M record file; and
- (iii) a printed copy of the Control List (sample as per Appendix B).

3.2 **The IR56M data file generated by Self-developed Software should be in XML format which is encoded and saved in UTF8 format.** Please refer to paragraph 4.1 for the data specification and layout of records.

3.3 The IR56M data file submitted must be for ORIGINAL IR56M only. Please do not include additional/replacement/supplementary IR56M records.

3.4 If the Control Lists consist of more than one page, the Payers' names, the ERN, heading of the Control Lists and heading of the columns must be printed on each and every page. The Authorized Signer* MUST sign on each and every page.

3.5 The IR56M data file should be submitted through one of the following removable storage devices:

- (i) in the form of CD-ROM in ISO9660 format; or
- (ii) in the form of DVD-ROM in ISO13346 format; or
- (iii) in the form of USB storage device in FAT format.

3.6 Regarding the storage devices in paragraph 3.5, the Payers should submit **only one** CD-ROM / DVD-ROM / USB storage device which should be labeled with the Payers' name, the ERN and the year of assessment concerned.

3.7 **Removable storage device containing IR56M data file submitted will be retained by the Department and will not be returned.**

3.8 **It is the Payers' obligation to ensure that all data furnished for the recipients in the IR56M data file are correct.**

3.9 The Payers should supply a copy of the IR56M records or printed form in respect of the IR56M submitted to the Department for the recipients' information.

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

- ◆ Proprietor for a sole proprietorship business.
- ◆ Precedent Partner for a partnership business.
- ◆ Director, Company Secretary, Manager, Investment Manager (only applicable to a corporation that is an open-ended fund company), Provisional Liquidator or Liquidator for a corporation.
- ◆ Principal Officer for a body of persons.

4. Data Specification of IR56M 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"?>  
<IR56M xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"  
xsi:noNamespaceSchemaLocation="ir56m.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 recipient, the particular IR56M record should still contain the Element Name<NameInChinese></NameInChinese>.
- (vi) All character fields must be LEFT justified except the recipient's Hong Kong Identity Card No. which should be RIGHT justified leading by a space if there is only 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.

Item No.	Field Name	Element Name	Occurrence	Type	Maximum Number of Characters	Accepted Value	Remarks
0	Root Element - IR56M						
1 ^(m)	Section	Section	One	Character	3		First 3 characters of Employer's File No. shown on the BIR56A
2 ^(m)	Payer's ERN	ERN	One	Numeric	8		Last 8 characters of Employer's File No. Numeric only
3 ^(m)	Assessment Year of IR56M	AssYr	One	Numeric	4		
4 ^(m)	Submission Date	SubDate	One	Numeric	8		In format 'YYYYMMDD' e.g. 20190420
5 ^(m)	Payer's Name	PayerName	One	Character	70*		
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	00001 to 99999	
8 ^(m)	Total Income in Batch	TotIncomeBatch	One	Numeric	11		The Total Income for all recipients specified in the IR56M
9	Recipient's IR56M record	Recipient	One or More				
9.1 ^(m)	Sheet No.	SheetNo	One	Numeric	6	900001 to 999999	
9.2	Company Recipient's name in English	ComRecNameEng	One	Character	70		
9.3	Company Recipient's name in Chinese	ComRecNameChi	One	Character	35*		UTF-8 encoding
9.4	Company Recipient's Business Registration No.	ComRecBRN	One	Numeric	8		
9.5	Individual Recipient's HKID with Check Digit	HKID	One	Character	9		Refer to Guidance Note 4.2.1 Open and close bracket before and after the check digit should be excluded.
9.6	Individual Recipient's Full Name in English	NameInEnglish	One	Character	27		Surname should not exceed 20 characters (Please refer to 4.2.2 for name format). A comma should be inserted after the Surname.
9.7	Individual Recipient's Full Name in Chinese	NameInChinese	One	Character	25		
9.8 ^{(m)#}	Individual Recipient's Sex	Sex	One	Character	1	M, F	M - Male F - Female
9.9	Individual Recipient's Marital Status	MaritalStatus	One	Numeric	1	1, 2	1 - Single/Widowed/ Divorced/Living Apart 2 - Married

Item No.	Field Name	Element Name	Occurrence	Type	Maximum Number of Characters	Accepted Value	Remarks
9.10	Name of Individual Recipient's Spouse	SpouseName	One	Character	50*		Refer to Guidance Note 4.2.3
9.11	HKID with Check Digit of Individual Recipient's Spouse	SpouseHKID	One	Character	9		Refer to Guidance Note 4.2.1
9.12	Passport No. and Place of Issue of Individual Recipient's Spouse	SpousePpNum	One	Character	40*		To be filled only if the Individual spouse does not have HKID
9.13	Recipient's Postal Address	PosAddr	One	Character	90*		Excluding the area, e.g. Hong Kong, Kowloon, New Territories
9.14	Area Code of Recipient's Postal Address	AreaCodePosAddr	One	Character	1	H, K, N, F	H - Hong Kong K - Kowloon N - New Territories F - Others
9.15	Recipient's Telephone No.	PhoneNum	One	Numeric	15		
9.16	Capacity in which Engaged	Capacity	One	Character	40*		
9.17 ^(m)	Start Date of Service Rendered	StartDateOfService	One	Numeric	8		In format YYYYMMDD e.g. 20180401
9.18 ^(m)	End Date of Service Rendered	EndDateOfService	One	Numeric	8		In format YYYYMMDD e.g. 20190331
9.19	Amount of Type 1 Subcontracting fees	AmtOfType1	One	Numeric	9	}	Refer to Guidance Note 4.2.4
9.20	Amount of Type 2 Commission Income	AmtOfType2	One	Numeric	9		
9.21	Amount of Type 3 Writer's / Contributor's Fee	AmtOfType3	One	Numeric	9		
9.22	Amount of Artiste's Fees	AmtOfArtistFee	One	Numeric	9		
9.23	Amount of Copyright/Royalty	AmtOfCopyright	One	Numeric	9		
9.24	Amount of Consultancy/Management Fees	AmtOfConsultFee	One	Numeric	9		
9.25	Nature of 1st Other Income	NatureOtherInc1	One	Character	35*	Services Fee	Must be "Services Fee"
9.26	Amount of 1st Other income	AmtOfOtherInc1	One	Numeric	9		Refer to Guidance Note 4.2.4
9.27	Nature of 2nd Other Income	NatureOtherInc2	One	Character	35*		
9.28	Amount of 2nd Other Income	AmtOfOtherInc2	One	Numeric	9		Refer to Guidance Note 4.2.4
9.29 ^(m)	Total Income	TotalIncome	One	Numeric	9		Income Sum from Item No. 9.19 to 9.24, 9.26 & 9.28. Cents should be omitted.

Item No.	Field Name	Element Name	Occurrence	Type	Maximum Number of Characters	Accepted Value	Remarks
9.30 ^(m)	Indicator of Sum Withheld to Settle Tax Due by Recipient	IndOfSumWithheld	One	Numeric	1	0, 1	0–No 1–Yes
9.31	Amount of sum Withheld	AmtOfSumWithheld	One	Numeric	9		The cents should be omitted in amount fields.
9.32 ^(m)	Indicator of Remarks	IndOfRemark	One	Numeric	1	0	A numeric '0' must be provided
9.33	Remarks	Remarks	One	Character	60*		

*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 x2 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)

#Item9.8 is a mandatory field if the recipient is an individual.

4.1.3 See Appendix D 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 See Appendix E for the XML Schema or download the schema 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 Individual Recipient and Spouse of Individual Recipient

- (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 should be excluded in softcopy.)

- (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 recipient / recipient's spouse does not possess a H.K. Identity Card. In this case, the passport no. of the recipient / recipient's spouse and the place of issue should be provided in the field for "Remarks" / "Passport No. and Place of Issue of Individual Recipient's Spouse" respectively.

4.2.2 Name of Recipient

- (a) Name of recipient should be in the format as follows :-

Surname, Given Name

- (b) Name of recipient should be the same as that on Hong Kong Identity Card.

4.2.3 Name of Spouse of Recipient

Name of spouse of recipient 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

- 4.2.4 As regards the 'Particulars of remuneration accruing during the period of service', the 'Total' field should not be left blank and cents should be excluded. For recipients who have received remuneration in non-Hong Kong currency, the non-Hong Kong emoluments must be converted to Hong Kong dollars and included in item 7 under the income details of the IR56M records.

- 4.2.5 If a sum was withheld from the payment to settle the amount of tax due by the recipient, the amount must be furnished.

- 4.2.6 A numeric '0' must be provided for the "Indicator of Remarks" irrespective of whether there is remarks written or not.

5. Submission of Additional, Replacement or Supplementary IR56M

- 5.1 For filing supplementary IR56M (i.e. cases omitted from the original batch of IR56M records previously submitted), replacement IR56M (i.e. cases involving submission of a replacement form of an IR56M record previously submitted) and additional IR56M (i.e. cases for reporting additional remuneration not covered in the IR56M record previously submitted), the payer may complete the forms online through [Employer's Return e-Filing Services](#) by selecting the appropriate return type.
- 5.2 Alternatively, the Payers may file paper forms using the printed forms provided by the Department or the forms generated by the Self-developed Software for filing, additional, replacement or supplementary IR56M. Please note the forms must be properly signed and dated. In addition, the word "Additional", "Replacement" or "Supplementary", whichever is appropriate, should be printed on the top right-hand corner of the paper IR56M. The sheet number and date in the **ORIGINAL** IR56M previously submitted should be stated on the paper replacement or additional IR56M form to be submitted.
- 5.3 Printed form IR56M can be downloaded from the Department's website [www.ird.gov.hk] or collected from the Department.
- 5.4 The additional, replacement or supplementary form IR56M generated from the Self-developed Software must be printed on white 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.** (Please refer to Appendix A for a sample of the printed IR56M.) Do not print in horizontal position of stationery or in compressed character mode.

6. Submission of Other Computerized IR56 Forms

The specification above is only applicable to the submission of IR56M in computerized format. If an employer also wishes to submit other IR56 forms (i.e. IR56B, IR56E, IR56F and IR56G) 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.

**NOTIFICATION
OF REMUNERATION PAID TO PERSONS OTHER THAN EMPLOYEES
FOR THE YEAR ENDED 31 MARCH 2019**

1. Payer's Employer's File No. : 6A1 - 01234561 Sheet No. : **900001******
Name of Payer : ABCD COMPANY

The following are the particulars of the recipient :-

2. For a sole-proprietorship, partnership or an unincorporated body of persons

(a) Name of Company:

(b) Business Registration No. :

3. For an individual

(a) Name of Recipient :

CHAN, TAI MAN ****

Full Name in Chinese : 陳大文

(b) H.K. Identity Card Number :

A114455(7) ****

(c) Sex (M = Male, F = Female)

M ****

(d) Marital status, if known :

2 ****

(1 = Single / Widowed / Divorced / Living Apart, 2 = Married) :

(e) (i) If married, full name of spouse : WONG, MEI MEI

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

4. (a) Postal address :

(b) Tel. No. :

5. Capacity engaged :

6. Period for which service was rendered :

01/04/2018 to 31/03/2019****

7. Particulars of income accruing during the period of service :

Particulars	Period	Amount (HK\$) EXCLUDE CENTS
Type 1 : Subcontracting Fees	01/04/2018 - 31/03/2019	150,000
Type 2 : Commission		
Type 3 : Writer's / Contributor's Fees		
Others : (a) Artiste's Fees		
(b) Copyright / Royalties		
(c) Consultancy / Management Fees		
(d) Service Fees		
(e) Nature: _____		
Total :		<u>150,000</u> ****

8. Whether a sum has been withheld from the above payment to settle

the tax due by the recipient : (0 = No, 1 = Yes)

0 ****

If yes, please state the amount withheld \$

9. Remarks :

0 ****

Company's official chop

Signature : _____

Name : _____

WONG PAK MAN

Designation : _____

Partner

Date : _____

20/04/2019

File No. 6A1-01234561

ABCD COMPANY

List of Recipients with IR56Ms Filed Via Computerized Format for The Year From 1 April 2018 to 31 March 2019

<u>Sheet No.</u>	<u>Name of Recipient</u>	<u>HKIC No./Business Registration Number</u>	<u>Total Income Per IR56M, Item 7</u> (HK \$)
900001	CHAN TAI MAN	A114455(7)	150,000
900002	CHAN WAI KWONG	B204455(7)	100,000
900003	LEE AN	K212345(7)	3,000,000
900004	LEE SIU YIN	C123456(7)	80,000
900005	LEUNG TAI PING	H123456(7)	150,000
900055	MA SIU LING	D219745(3)	300,000

Signature

Name

Designation

Date

WONG PAK MANPartner20 April 2019

File No. 6A1-01234561

ABCD COMPANY

List of Recipients with IR56Ms Filed Via Computerized Format for The Year From 1 April 2018 To 31 March 2019

<u>Sheet No.</u>	<u>Name of Recipient</u>	<u>HKIC No. / Business Registration Number</u>	<u>Total Income Per IR56M, Item 7</u>
900056	MA SUN	D663333(6)	(HK \$) 120,000
900061	MA TONG	D113456(7)	200,000
900062	MAN TAI MAN	D123357(7)	20,000
900063	PAU LEE AN	K412345(7)	130,000
900064	WAN SIU YIN	XC123456(7)	80,500
900065	WONG TAI PING	H123400(7)	560,000

Total Number of Recipient Per List

65

Grand Total of Income Per List

\$5,800,000

Signature

Name

WONG PAK MAN

Designation

Partner

Date

20 April 2019

ERIC (e-filing) :

Payer's
Employer's File No. :

Name of Payer :

To: Commissioner of Inland Revenue

**Remuneration Paid to Persons Other Than Employees
For The Year Ended 31 March**

With reference to Form IR6036A dated _____,

- _____ sheets of Form IR56M are attached.
- A CD-ROM / DVD-ROM / USB storage device containing the data of _____ sheets of Form IR56M together with a signed control list are attached.
- This is to confirm that the Company did not make any payments to persons as specified in Form IR6036A.
- This is to confirm that the recipients are corporations and / or are local persons who were paid less than the sum specified in Form IR6036C. Therefore, filing of Form IR56M is not required.

Signature _____

Full Name of Person Signing _____

Designation _____

Telephone No. _____

Date _____

Important Note

1. Even if you are not required to file IR56M, you are still required to complete and file this form.
2. Tick whichever is applicable

FOR OFFICIAL USE ONLY	
<input type="checkbox"/>	TC2113

```
<?xml version="1.0" encoding="UTF-8"?>
<IR56M xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:noNamespaceSchemaLocation="ir56m.xsd">
  <Section>6A1</Section>
  <ERN>01234561</ERN>
  <AssYr>2019</AssYr>
  <SubDate>20190420</SubDate>
  <PayerName>ABCD COMPANY</PayerName>
  <Designation>Partner</Designation>
  <NoRecordBatch>00002</NoRecordBatch>
  <TotIncomeBatch>250000</TotIncomeBatch>
  <Recipient>
    <SheetNo>900001</SheetNo>
    <ComRecNameEng />
    <ComRecNameChi />
    <ComRecBRN />
    <HKID> A1144557</HKID>
    <NameInEnglish>CHAN, TAI MAN</NameInEnglish>
    <NameInChinese>陳大文</NameInChinese>
    <Sex>M</Sex>
    <MaritalStatus>2</MaritalStatus>
    <SpouseName>WONG, MEI MEI</SpouseName>
    <SpouseHKID />
    <SpousePpNum>A4567891</SpousePpNum>
    <PosAddr />
    <AreaCodePosAddr />
    <PhoneNum />
    <Capacity />
    <StartDateOfService>20180401</StartDateOfService>
    <EndDateOfService>20190331</EndDateOfService>
    <AmtOfType1>150000</AmtOfType1>
    <AmtOfType2>0</AmtOfType2>
    <AmtOfType3>0</AmtOfType3>
    <AmtOfArtistFee>0</AmtOfArtistFee>
    <AmtOfCopyright>0</AmtOfCopyright>
    <AmtOfConsultFee>0</AmtOfConsultFee>
    <NatureOtherInc1 />
    <AmtOfOtherInc1>0</AmtOfOtherInc1>
    <NatureOtherInc2 />
    <AmtOfOtherInc2>0</AmtOfOtherInc2>
    <TotalIncome>150000</TotalIncome>
    <IndOfSumWithheld>0</IndOfSumWithheld>
    <AmtOfSumWithheld>0</AmtOfSumWithheld>
    <IndOfRemark>0</IndOfRemark>
    <Remarks />
  </Recipient>
  <Recipient>
    <SheetNo>900002</SheetNo>
```

<ComRecNameEng />
<ComRecNameChi />
<ComRecBRN />
<HKID> B2044557</HKID>
<NameInEnglish>CHAN, WAI KWONG</NameInEnglish>
<NameInChinese />
<Sex>M</Sex>
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<SpouseName />
<SpouseHKID />
<SpousePpNum />
<PosAddr />
<AreaCodePosAddr />
<PhoneNum />
<Capacity />
<StartDateOfService>20180401</StartDateOfService>
<EndDateOfService>20190331</EndDateOfService>
<AmtOfType1>100000</AmtOfType1>
<AmtOfType2>0</AmtOfType2>
<AmtOfType3>0</AmtOfType3>
<AmtOfArtistFee>0</AmtOfArtistFee>
<AmtOfCopyright>0</AmtOfCopyright>
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<AmtOfOtherInc1>0</AmtOfOtherInc1>
<NatureOtherInc2 />
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<TotalIncome>100000</TotalIncome>
<IndOfSumWithheld>0</IndOfSumWithheld>
<AmtOfSumWithheld>0</AmtOfSumWithheld>
<IndOfRemark>0</IndOfRemark>
<Remarks />
</Recipient>
</IR56M>


```
<?xml version="1.0" encoding="UTF-8"?>
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema">
  <xs:element name="IR56M">
    <xs:complexType>
      <xs:sequence>
        <xs:element name="Section"> <!-- Section -->
          <xs:simpleType>
            <xs:restriction base="xs:string">
              <xs:length value="3" />
              <xs:pattern value="[0-9a-zA-Z]*" />
            </xs:restriction>
          </xs:simpleType>
        </xs:element>
        <xs:element name="ERN"> <!-- Payer's ERN -->
          <xs:simpleType>
            <xs:restriction base="xs:string">
              <xs:minLength value="1" />
              <xs:maxLength value="8" />
              <xs:pattern value="[0-9]*" />
            </xs:restriction>
          </xs:simpleType>
        </xs:element>
        <xs:element name="AssYr"> <!-- Assessment Year of IR56M -->
          <xs:simpleType>
            <xs:restriction base="xs:string">
              <xs:length value="4" />
              <xs:pattern value="[0-9]*" />
            </xs:restriction>
          </xs:simpleType>
        </xs:element>
        <xs:element name="SubDate"> <!-- Submission Date -->
          <xs:simpleType>
            <xs:restriction base="xs:string">
              <xs:length value="8" />
              <xs:pattern value="[0-9]*" />
            </xs:restriction>
          </xs:simpleType>
        </xs:element>
        <xs:element name="PayerName"> <!-- Payer's Name -->
          <xs:simpleType>
            <xs:restriction base="xs:string">
              <xs:minLength value="1" />
              <xs:maxLength value="70" />
            </xs:restriction>
          </xs:simpleType>
        </xs:element>
        <xs:element name="Designation"> <!-- Designation -->
          <xs:simpleType>
            <xs:restriction base="xs:string">
              <xs:maxLength value="25" />
            </xs:restriction>
          </xs:simpleType>
        </xs:element>
        <xs:element name="NoRecordBatch"> <!-- No. of Records in Batch -->
          <xs:simpleType>
            <xs:restriction base="xs:string">
              <xs:minLength value="1" />
              <xs:maxLength value="5" />
              <xs:pattern value="[0-9]*" />
            </xs:restriction>
          </xs:simpleType>
        </xs:element>
      </xs:sequence>
    </xs:complexType>
  </xs:element>
</xs:schema>
```

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</xs:element>
<xs:element name="TotIncomeBatch"> <!-- Total Income in Batch -->
<xs:simpleType>
<xs:restriction base="xs:string">
<xs:minLength value="1" />
<xs:maxLength value="11" />
<xs:pattern value="[0-9]*" />
</xs:restriction>
</xs:simpleType>
</xs:element>
<xs:element name="Recipient" minOccurs="1" maxOccurs="unbounded"> <!-- Recipient's IR56M record -->
<xs:complexType>
<xs:sequence>
<xs:element name="SheetNo"> <!-- Sheet No -->
<xs:simpleType>
<xs:restriction base="xs:string">
<xs:minLength value="1" />
<xs:maxLength value="6" />
<xs:pattern value="[0-9]*" />
</xs:restriction>
</xs:simpleType>
</xs:element>
<xs:element name="ComRecNameEng"> <!-- Company Recipient's name in English -->
<xs:simpleType>
<xs:restriction base="xs:string">
<xs:maxLength value="70" />
<xs:pattern
value="[A-Za-z0-9!#$%&*\(\)_+|-=:;&quot;;&apos;&lt;&gt;?;,\./@]*" />
</xs:restriction>
</xs:simpleType>
</xs:element>
<xs:element name="ComRecNameChi"> <!-- Company Recipient's name in Chinese -->
<xs:simpleType>
<xs:restriction base="xs:string">
<xs:maxLength value="35" />
</xs:restriction>
</xs:simpleType>
</xs:element>
<xs:element name="ComRecBRN"> <!-- Company Recipient's BRN -->
<xs:simpleType>
<xs:restriction base="xs:string">
<xs:maxLength value="8" />
<xs:pattern value="[0-9]*" />
</xs:restriction>
</xs:simpleType>
</xs:element>
<xs:element name="HKID" default="AA000000A"> <!-- Individual Recipient's HKID with Check Digit -->
<xs:simpleType>
<xs:restriction base="xs:string">
<xs:maxLength value="9" />
<xs:pattern value="[A-Za-z]{0,1}[A-Za-z]{1}[0-9]{6}[Aa0-9]{0,1}" />
</xs:restriction>
</xs:simpleType>
</xs:element>
<xs:element name="NameInEnglish"> <!-- Individual Recipient's Full Name in English -->
<xs:simpleType>
<xs:restriction base="xs:string">
<xs:maxLength value="27" />
<xs:pattern
value="[A-Za-z0-9!#$%&*\(\)_+|-=:;&quot;;&apos;&lt;&gt;?;,\./@]*" />
</xs:restriction>
</xs:simpleType>

```

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</xs:element>
<xs:element name="NameInChinese"> <!-- Individual Recipient's Full Name in Chinese -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="25" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="Sex"> <!-- Individual Recipient's Sex -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:enumeration value="M" />
      <xs:enumeration value="F" />
      <xs:enumeration value="m" />
      <xs:enumeration value="f" />
      <xs:enumeration value="" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="MaritalStatus"> <!-- Individual Recipient's Marital Status -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:enumeration value="1" />
      <xs:enumeration value="2" />
      <xs:enumeration value="" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="SpouseName"> <!-- Individual Spouse's Name -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="50" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="SpouseHKID"> <!-- Individual Spouse's HKID with Check Digit -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="9" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="SpousePpNum"> <!-- Spouse's Passport No. and Place of Issue -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="40" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="PosAddr"> <!-- Recipient's Correspondence Address -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="90" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="AreaCodePosAddr"> <!-- Area Code of Recipient's Correspondence Address -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="1" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
```

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</xs:element>
<xs:element name="PhoneNum"> <!-- Recipient's Telephone no. -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="15" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="Capacity"> <!-- Capacity in which Engaged -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="40" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="StartDateOfService"> <!-- Start Date of Service Rendered -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:length value="8" />
      <xs:pattern value="[0-9]*" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="EndDateOfService"> <!-- End Date of Service Rendered -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:length value="8" />
      <xs:pattern value="[0-9]*" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="AmtOfType1" type="amount" /> <!-- Amount of Type 1 Subcontracting fees -->
<xs:element name="AmtOfType2" type="amount" /> <!-- Amount of Type 2 Commission income -->
<xs:element name="AmtOfType3" type="amount" /> <!-- Amount of Type 3 Writer's / Contributor's fee -->
<xs:element name="AmtOfArtistFee" type="amount" /> <!-- Amount of Artiste's fees -->
<xs:element name="AmtOfCopyright" type="amount" /> <!-- Amount of Copyright/Royalties -->
<xs:element name="AmtOfConsultFee" type="amount" /> <!-- Amount of Consultancy/Management fees -->
<xs:element name="NatureOtherInc1"> <!-- Nature of 1st Other income -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="35" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="AmtOfOtherInc1" type="amount" /> <!-- Amount of 1st Other income -->
<xs:element name="NatureOtherInc2"> <!-- Nature of 1st Other income -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="35" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="AmtOfOtherInc2" type="amount" /> <!-- Amount of 1st Other income -->
<xs:element name="TotalIncome"> <!-- Total Income -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:minLength value="1" />
      <xs:maxLength value="9" />
      <xs:pattern value="[0-9]*" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>

```

```

<xs:element name="IndOfSumWithheld"> <!-- Indicator of sum withheld to settle tax due by recipient -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:enumeration value="0" />
      <xs:enumeration value="1" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="AmtOfSumWithheld" type="amount" /> <!-- Amount of sum withheld -->
<xs:element name="IndOfRemark"> <!-- Indicator of sum withheld to settle tax due by recipient -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:enumeration value="0" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
<xs:element name="Remarks"> <!-- Remarks -->
  <xs:simpleType>
    <xs:restriction base="xs:string">
      <xs:maxLength value="60" />
    </xs:restriction>
  </xs:simpleType>
</xs:element>
</xs:sequence>
</xs:complexType>
</xs:element>
</xs:sequence>
</xs:complexType>
</xs:element>
<xs:simpleType name="amount">
  <xs:restriction base="xs:string">
    <xs:maxLength value="9" />
    <xs:pattern value="[0-9]*" />
  </xs:restriction>
</xs:simpleType>
</xs:schema>

```

Data Specifications and Layout of IR56M Record for Applications Approved before 1 March 2014

- 1 For payers with previous approval granted by the Department before 1 March 2014 to use the approved self-developed software [“the Software”] to prepare and submit the IR56M records in softcopy, the old file layout (in Fixed Data Field Length layout) will be still accepted if they submit Annual Notifications with the IR56M records in soft copy.

The Data Specification and file layout are as follows:

- 1.1 File name of the data file should contain no space.
- 1.2 The data file should be in standard ASCII format which is readable by MS-DOS.
- 1.3 Length of each record should be of **753** bytes plus a carriage return and a line feed (i.e. in total **755** bytes).
- 1.4 The end of file should be indicated by an end-of-file mark viz. Control-Z.
- 1.5 All character fields must be left justified except the recipient’s Hong Kong Identify Card No. which should be right justified leading by a space if there is only one leading alphabet in the number.
- 1.6 All numeric fields must be right justified leading by zero(s).

Data Specifications and Layout of IR56M Record for Applications Approved before 1 March 2014

2 **Layout of the file**

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

(a) **Header Record**

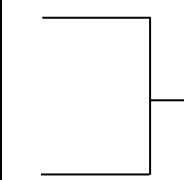
Total length of the Header Record is **755** bytes (including carriage return and line feed).
The record layout is as follows:

<u>Item No.</u>	<u>Field Name</u>	<u>Type</u>	<u>Length in Bytes</u>	<u>Value</u>	<u>Remarks</u>
1.1 ^(m)	Section	Character	3		First 3 characters of Employer's File No. shown on the BIR56A
1.2 ^(m)	Payer's ERN	Numeric	8		Last 8 characters of Employer's File No.
1.3 ^(m)	Assessment Year of IR56M	Numeric	4		
1.4 ^(m)	Submission Date	Numeric	8	YYYYMMDD	
1.5 ^(m)	Batch No.	Numeric	5	00001 to 09999	
1.6 ^(m)	Sheet No.	Numeric	6	000000	
1.7 ^(m)	Payer's Name	Character	70		
1.8 ^(m)	Designation	Character	25		Proprietor/Precedent Partner or Nature of Office Held
1.9 ^(m)	No. of Records in Batch	Numeric	5	00001 to 99999	
1.10 ^(m)	Total Income in Batch	Numeric	11		
1.11	Filler	Character	608	Space	
		Total	753		

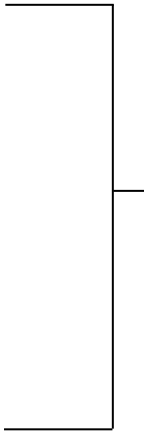
Data Specifications and Layout of IR56M Record for Applications Approved before 1 March 2014

(b) **Detail Record**

Total length of the Detail Record is **755** bytes (including carriage return and line feed).
The record layout is as follows:

Item No.	Field Name	Type	Length in bytes	Value	Remarks
2.1 ^(m)	Section	Character	3		Same as Header Record
2.2 ^(m)	Payer's ERN	Numeric	8		
2.3 ^(m)	Assessment Year of IR56M	Numeric	4		
2.4 ^(m)	Submission Date	Numeric	8		
2.5 ^(m)	Batch No.	Numeric	5		
2.6 ^(m)	Sheet No.	Numeric	6	900001 to 999999	
2.7	Company Recipient's Name in English	Character	70		
2.8	Company Recipient's Name in Chinese	Character	70		Big 5 Codes should be provided; Otherwise, leave blank
2.9	Company Recipient's Business Registration No.	Numeric	8		
2.10	Individual Recipient's HKID with Check Digit	Character	9		Refer to Guidance Note 4.2.1 Open and close bracket before and after the check digit should be excluded
2.11	Individual Recipient's Full Name in English	Character	27		Surname should not exceed 20 characters (Please refer to 4.2.2 for name format). A comma should be inserted after the Surname.
2.12	Individual Recipient's Full Name in Chinese	Character	50		Big 5 Codes should be provided; Otherwise, leave blank
2.13 ^(m)	Individual Recipient's Sex #	Character	1	M, F	M – Male F – Female
2.14	Individual Recipient's Marital Status	Numeric	1	1, 2	1 – Single/Widowed/ Divorced/ Living Apart 2 – Married
2.15	Individual Recipient Spouse's Name	Character	50		
2.16	Individual Recipient Spouse's HKID with Check Digit	Character	9		
2.17	Individual Recipient Spouse's Passport No. and Place of Issue	Character	40		To be filled only if the recipient spouse's does not have HKID
2.18	Recipient's Postal Address	Character	90		Excluding the area, e.g. Hong Kong, Kowloon, New Territories
2.19	Area Code of Recipient's Postal Address	Character	1	H, K, N, F	H – Hong Kong Island K – Kowloon N – New Territories F – Others
2.20	Recipient's Telephone No.	Numeric	15		

Data Specifications and Layout of IR56M Record for Applications Approved before 1 March 2014

Item No.	Field Name	Type	Length in bytes	Value	Remarks
2.21	Capacity in which Engaged	Character	40		
2.22 ^(m)	Start Date of Service Rendered	Numeric	8	YYYYMMDD	
2.23 ^(m)	End Date of Service Rendered	Numeric	8	YYYYMMDD	
2.24	Amount of Type 1 Subcontracting Fees	Numeric	9		The cents should be omitted in income fields
2.25	Amount of Type 2 Commission Income	Numeric	9		
2.26	Amount of Type 3 Writer's / Contributor's Fee	Numeric	9		
2.27	Amount of Artiste's Fees	Numeric	9		
2.28	Amount of Copyright/Royalties	Numeric	9		
2.29	Amount of Consultancy/Management Fees	Numeric	9		
2.30	Nature of 1st Other Income	Character	35		
2.31	Amount of 1st Other Income	Numeric	9		The cents should be omitted in income fields
2.32	Nature of 2nd Other Income	Character	35		
2.33	Amount of 2nd Other Income	Numeric	9		The cents should be omitted in income fields
2.34 ^(m)	Total Income	Numeric	9		Income Sum from Item No. 2.24 to 2.29, 2.31 & 2.33. Cents should be omitted.
2.35 ^(m)	Indicator of Sum Withheld to Settle Tax Due by Recipient	Numeric	1	0, 1	0 – No 1 – Yes
2.36	Amount of Sum Withheld	Numeric	9		
2.37 ^(m)	Indicator of Remarks	Numeric	1	0	A numeric '0' must be provided
2.38	Remarks	Character	60		
		Total	753		